STATE OF HAWAII DEPARTMENT OF TAXATION

GENERAL EXCISE AND USE TAX LIABILITIES INCURRED IN THE APRIL 2024 FILING PERIOD*

BUSINESS ACTIVITIES	OAHU	MAUI	HAWAII	KAUAI	UNKNOWN	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR
	DISTRICT	DISTRICT	DISTRICT	DISTRICT	DISTRICT	APR 2024	APR 2023	FY 2024	FY 2023	CHANGE
Retailing	97,328,892	22,549,512	22,684,521	10,065,825	0	152,628,750	157,670,599	1,567,467,625	1,567,696,210	0.0%
Services	44,990,370	9,450,862	9,088,168	3,927,375	0	67,456,775	60,333,641	661,838,609	628,552,360	5.3%
Contracting	27,154,873	10,089,333	5,394,866	2,657,112	0	45,296,184	35,031,619	414,897,378	359,694,977	15.3%
Theater, Amuse., Radio, etc.	1,034,937	217,220	73,363	103,938	0	1,429,458	1,654,706	14,875,349	17,299,682	-14.0%
Interest & All Others	7,883,437	2,874,492	1,748,727	1,343,469	0	13,850,125	12,844,241	141,344,129	137,731,025	2.6%
Commissions	2,549,989	769,083	698,239	343,802	0	4,361,113	3,802,749	43,842,283	45,059,455	-2.7%
Hotel Rentals	9,716,329	6,297,853	3,126,816	2,712,560	0	21,853,557	23,279,526	247,399,886	256,871,369	-3.7%
All Other Rentals	19,389,648	3,909,235	2,805,798	1,386,215	0	27,490,895	26,360,855	313,237,290	306,018,369	2.4%
Use (4%)	2,590,855	369,130	320,050	169,857	0	3,449,892	3,584,491	37,340,242	36,135,152	3.3%
SUB-TOTAL	212,639,329	56,526,719	45,940,548	22,710,153	0	337,816,749	324,562,426	3,442,242,791	3,355,058,599	2.6%
Insurance Solicitors	40,739	4,502	4,668	2,969	0	52,879	44,137	684,932	611,729	12.0%
Producing	58,820	5,446	50,929	7,756	0	122,951	97,259	1,478,375	1,447,444	2.1%
Manufacturing	137,337	24,553	16,260	7,582	0	185,732	164,233	1,837,382	1,816,930	1.1%
Wholesaling	6,838,772	1,064,879	1,995,054	437,860	0	10,336,565	9,909,099	103,309,697	102,384,471	0.9%
Services (Wholesale)	182,646	65,249	51,209	21,201	0	320,306	305,760	3,928,776	3,931,555	-0.1%
Use (1/2%)	2,318,977	401,488	433,747	191,354	0	3,345,567	3,831,848	35,453,040	35,072,221	1.1%
SUB-TOTAL	9,577,291	1,566,117	2,551,868	668,723	0	14,363,999	14,352,335	146,692,203	145,264,349	1.0%
GRAND TOTAL	222,216,620	58,092,837	48,492,416	23,378,876	0	352,180,749	338,914,761	3,588,934,994	3,500,322,949	2.5%

GENERAL EXCISE AND USE TAX BASE FOR TAX LIABILITIES INCURRED IN THE APRIL 2024 FILING PERIOD

BUSINESS ACTIVITIES	OAHU	MAUI	HAWAII	KAUAI	UNKNOWN	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR
	DISTRICT	DISTRICT	DISTRICT	DISTRICT	DISTRICT	APR 2024	APR 2023	FY 2024	FY 2023	CHANGE
Retailing	2,433,222,309	563,737,790	567,113,037	251,645,617	0	3,815,718,752	3,941,764,963	39,186,690,637	39,192,405,251	0.0%
Services	1,124,759,247	236,271,554	227,204,194	98,184,386	0	1,686,419,381	1,508,341,022	16,545,965,227	15,713,808,997	5.3%
Contracting	678,871,818	252,233,319	134,871,658	66,427,805	0	1,132,404,600	875,790,476	10,372,434,439	8,992,374,434	15.3%
Theater, Amuse., Radio, etc.	25,873,431	5,430,492	1,834,072	2,598,448	0	35,736,443	41,367,650	371,883,733	432,492,058	-14.0%
Interest & All Others	197,085,919	71,862,303	43,718,176	33,586,719	0	346,253,118	321,106,032	3,533,603,218	3,443,275,631	2.6%
Commissions	63,749,722	19,227,078	17,455,975	8,595,051	0	109,027,826	95,068,714	1,096,057,087	1,126,486,383	-2.7%
Hotel Rentals	242,908,215	157,446,324	78,170,396	67,813,993	0	546,338,928	581,988,140	6,184,997,151	6,421,784,219	-3.7%
All Other Rentals	484,741,194	97,730,863	70,144,944	34,655,386	0	687,272,387	659,021,374	7,830,932,239	7,650,459,220	2.4%
Use (4%)	64,771,368	9,228,262	8,001,250	4,246,418	0	86,247,298	89,612,282	933,506,046	903,378,795	3.3%
SUB-TOTAL	5,315,983,223	1,413,167,984	1,148,513,702	567,753,823	0	8,445,418,732	8,114,060,651	86,056,069,777	83,876,464,987	2.6%
Insurance Solicitors	27,159,341	3,001,375	3,112,044	1,979,647	0	35,252,407	29,424,370	456,621,218	407,819,325	12.0%
Producing	11,763,931	1,089,230	10,185,877	1,551,152	0	24,590,190	19,451,894	295,675,030	289,488,790	2.1%
Manufacturing	27,467,342	4,910,640	3,252,061	1,516,437	0	37,146,479	32,846,546	367,476,411	363,386,073	1.1%
Wholesaling	1,367,754,360	212,975,768	399,010,803	87,572,048	0	2,067,312,979	1,981,819,751	20,661,939,353	20,476,894,136	0.9%
Services (Wholesale)	36,529,251	13,049,765	10,241,848	4,240,295	0	64,061,159	61,151,990	785,755,282	786,310,901	-0.1%
Use (1/2%)	463,795,473	80,297,675	86,749,473	38,270,732	0	669,113,353	766,369,568	7,090,608,060	7,014,444,116	1.1%
SUB-TOTAL	1,934,469,698	315,324,453	512,552,105	135,130,311	0	2,897,476,567	2,891,064,119	29,658,075,354	29,338,343,340	1.1%
GRAND TOTAL	7,250,452,921	1,728,492,437	1,661,065,807	702,884,134	0	11,342,895,299	11,005,124,770	115,714,145,132	113,214,808,327	2.2%

*This report shows tax liabilities that were incurred in the month, as reported on Form G-45, "Periodic General Excise/Use Tax Return." For the amount of tax payments collected in the month, see the report "General Excise and Use Tax Collections." The district (county) data shown in this report are from Part V of Form G-45, "Schedule of Assignments of Taxes by District," or from Form G-75, "Assignment of General Excise/Use Tax by District." If the district data are not available, the tax liabilities and tax bases are reported in the category "Unknown District." Tax liability is the amount of tax levied on reported economic activity. Tax collection is the amount of revenue received by the Department of Taxation. Tax liability and tax collection measure different concepts and should not match.