

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

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	UNKNOWN DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
						MAY 2024	MAY 2023	FY 2024	FY 2023	
Retailing	80,257,032	19,523,932	18,771,529	8,235,373	37,035,393	163,823,259	154,703,736	1,728,735,692	1,722,399,946	0.4%
Services	40,591,510	7,991,415	8,079,847	3,742,571	5,872,393	66,277,736	61,707,835	723,653,601	690,260,195	4.8%
Contracting	22,138,602	8,812,816	4,134,023	2,079,321	5,642,484	42,807,246	36,592,003	452,617,303	396,286,981	14.2%
Theater, Amuse., Radio, etc.	1,087,142	225,867	74,516	111,222	41,182	1,539,929	1,670,423	16,376,420	18,970,105	-13.7%
Interest & All Others	7,181,925	2,475,075	1,519,671	1,273,941	1,248,223	13,698,835	13,597,334	155,098,893	151,328,359	2.5%
Commissions	2,412,724	661,045	529,900	345,357	204,770	4,153,796	3,965,145	47,637,794	49,024,600	-2.8%
Hotel Rentals	9,724,628	5,554,604	2,568,111	2,588,321	2,377,735	20,673,399	21,133,011	267,656,408	278,004,380	-3.7%
All Other Rentals	17,608,778	3,481,363	2,396,231	1,288,968	1,579,651	26,354,992	26,163,248	337,661,851	332,181,617	1.6%
Use (4%)	1,759,240	272,018	289,447	313,580	702,340	3,336,626	3,588,153	40,612,794	39,723,305	2.2%
SUB-TOTAL	182,761,582	48,998,134	38,363,275	19,978,656	52,564,172	342,665,818	323,120,888	3,770,050,756	3,678,179,487	2.5%
Insurance Solicitors	33,598	3,704	3,645	1,349	8,178	50,474	45,430	729,661	657,159	11.0%
Producing	55,820	6,763	44,836	8,145	1,107	116,670	102,341	1,574,066	1,549,785	1.6%
Manufacturing	123,761	22,140	19,127	10,320	11,126	186,475	161,688	2,005,026	1,978,618	1.3%
Wholesaling	4,705,701	544,208	1,473,832	261,244	3,707,270	10,692,255	10,091,075	113,709,258	112,475,545	1.1%
Services (Wholesale)	171,991	37,441	41,674	12,398	41,076	304,580	290,101	4,118,537	4,221,655	-2.4%
Use (1/2%)	1,174,756	252,536	262,983	87,540	1,992,564	3,770,379	3,341,453	39,178,829	38,413,674	2.0%
SUB-TOTAL	6,265,627	866,793	1,846,096	380,995	5,761,321	15,120,831	14,032,088	161,315,378	159,296,437	1.3%
GRAND TOTAL	189,027,209	49,864,927	40,209,371	20,359,651	58,325,493	357,786,650	337,152,976	3,931,366,134	3,837,475,924	2.4%

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

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	UNKNOWN DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
						MAY 2024	MAY 2023	FY 2024	FY 2023	
Retailing	2,006,425,809	488,098,289	469,288,228	205,884,326	925,884,828	4,095,581,479	3,867,593,392	43,218,392,298	43,059,998,644	0.4%
Services	1,014,787,750	199,785,366	201,996,167	93,564,276	146,809,835	1,656,943,396	1,542,695,870	18,091,340,034	17,256,504,867	4.8%
Contracting	553,465,051	220,320,400	103,350,572	51,983,026	141,062,100	1,070,181,150	914,800,085	11,315,432,564	9,907,174,519	14.2%
Theater, Amuse., Radio, etc.	27,178,549	5,646,677	1,862,897	2,780,560	1,029,553	38,498,236	41,760,574	409,410,502	38,425,631	-13.7%
Interest & All Others	179,548,129	61,876,873	37,991,765	31,848,536	31,205,571	342,470,875	339,933,357	3,877,472,327	3,783,208,987	2.5%
Commissions	60,318,093	16,526,124	13,247,493	8,633,936	5,119,255	103,844,902	99,128,625	1,190,944,859	1,225,615,008	-2.8%
Hotel Rentals	243,115,707	138,865,092	64,202,784	64,708,023	5,943,372	516,834,978	528,325,271	6,691,410,211	6,950,109,491	-3.7%
All Other Rentals	440,219,450	87,034,086	59,905,783	32,224,205	39,491,274	658,874,799	654,081,201	8,441,546,279	8,304,540,421	1.6%
Use (4%)	43,981,008	6,800,442	7,236,183	7,839,504	17,558,506	83,415,644	89,703,820	1,015,319,839	993,082,615	2.2%
SUB-TOTAL	4,569,039,548	1,224,953,350	959,081,874	499,466,392	1,314,104,295	8,566,645,458	8,078,022,196	94,251,268,912	91,954,487,183	2.5%
Insurance Solicitors	22,398,545	2,469,310	2,429,677	899,517	5,452,154	33,649,203	30,286,404	486,440,722	438,105,729	11.0%
Producing	11,163,929	1,352,618	8,967,146	1,628,984	221,340	23,334,017	20,468,297	314,813,203	309,957,087	1.6%
Manufacturing	24,752,183	4,428,057	3,825,477	2,063,921	2,225,280	37,294,919	32,337,604	401,005,164	395,723,677	1.3%
Wholesaling	941,140,191	108,841,689	294,766,301	52,248,705	741,454,057	2,138,450,943	2,018,214,964	22,741,851,634	22,495,109,100	1.1%
Services (Wholesale)	34,398,277	7,488,156	8,334,810	2,479,547	8,215,118	60,915,909	58,020,183	823,707,417	844,331,084	-2.4%
Use (1/2%)	234,951,193	50,507,219	52,596,588	17,507,982	398,512,755	754,075,738	668,290,621	7,835,765,883	7,682,734,737	2.0%
SUB-TOTAL	1,268,804,319	175,087,050	370,920,000	76,828,656	1,156,080,705	3,047,720,729	2,827,618,073	32,603,584,022	32,165,961,413	1.4%
GRAND TOTAL	5,837,843,866	1,400,040,400	1,330,001,873	576,295,048	2,470,184,999	11,614,366,187	10,905,640,269	126,854,852,935	124,120,448,596	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.