

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

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	UNKNOWN DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
						JUL 2024	JUL 2023	FY 2025	FY 2024	
Retailing	84,754,492	18,119,288	18,447,580	7,960,021	31,028,111	160,309,493	156,120,291	160,309,493	156,120,291	2.7%
Services	40,620,424	7,823,678	7,847,765	3,574,332	7,832,883	67,699,083	60,762,027	67,699,083	60,762,027	11.4%
Contracting	25,222,147	8,823,915	4,949,537	2,363,737	8,301,100	49,660,437	38,630,117	49,660,437	38,630,117	28.6%
Theater, Amuse., Radio, etc.	1,429,563	217,961	95,818	110,710	60,517	1,914,569	1,938,758	1,914,569	1,938,758	-1.2%
Interest & All Others	7,501,667	2,596,405	1,441,793	1,374,641	2,449,159	15,363,666	13,836,609	15,363,666	13,836,609	11.0%
Commissions	2,428,091	596,093	486,621	264,828	622,390	4,398,023	4,267,167	4,398,023	4,267,167	3.1%
Hotel Rentals	12,948,562	6,181,990	3,546,510	3,340,015	400,439	26,417,516	27,327,765	26,417,516	27,327,765	-3.3%
All Other Rentals	22,493,838	3,995,980	2,787,707	1,499,705	843,327	31,620,557	28,234,361	31,620,557	28,234,361	12.0%
Use (4%)	2,314,814	381,217	387,650	200,310	588,586	3,872,577	3,207,935	3,872,577	3,207,935	20.7%
SUB-TOTAL	199,713,600	48,736,528	39,990,983	20,688,299	52,126,513	361,255,922	334,325,030	361,255,922	334,325,030	8.1%
Insurance Solicitors	33,183	2,583	2,217	905	20,020	58,908	50,335	58,908	50,335	17.0%
Producing	54,267	3,802	50,114	8,266	854	117,303	109,601	117,303	109,601	7.0%
Manufacturing	68,700	14,715	15,466	12,910	36,143	147,934	177,271	147,934	177,271	-16.5%
Wholesaling	4,911,570	826,164	1,620,792	294,859	2,961,976	10,615,362	10,228,671	10,615,362	10,228,671	3.8%
Services (Wholesale)	206,710	57,780	48,636	21,165	32,614	366,906	279,195	366,906	279,195	31.4%
Use (1/2%)	1,491,295	252,871	269,658	89,376	1,256,143	3,359,342	3,266,298	3,359,342	3,266,298	2.8%
SUB-TOTAL	6,765,726	1,157,915	2,006,883	427,480	4,307,749	14,665,754	14,111,371	14,665,754	14,111,371	3.9%
GRAND TOTAL	206,479,325	49,894,444	41,997,866	21,115,779	56,434,262	375,921,676	348,436,401	375,921,676	348,436,401	7.9%

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

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	UNKNOWN DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
						JUL 2024	JUL 2023	FY 2025	FY 2024	
Retailing	2,118,862,307	452,982,204	461,189,509	199,000,519	775,702,778	4,007,737,317	3,903,007,277	4,007,737,317	3,903,007,277	2.7%
Services	1,015,510,606	195,591,959	196,194,131	89,358,308	195,822,070	1,692,477,073	1,519,050,676	1,692,477,073	1,519,050,676	11.4%
Contracting	630,553,684	220,597,876	123,738,436	59,093,421	207,527,503	1,241,510,921	965,752,914	1,241,510,921	965,752,914	28.6%
Theater, Amuse., Radio, etc.	35,739,068	5,449,018	2,395,457	2,767,760	1,512,935	47,864,237	48,468,942	47,864,237	48,468,942	-1.2%
Interest & All Others	187,541,678	64,910,137	36,044,834	34,366,019	61,228,978	384,091,646	345,915,216	384,091,646	345,915,216	11.0%
Commissions	60,702,272	14,902,327	12,165,528	6,620,706	15,559,747	109,950,581	106,679,183	109,950,581	106,679,183	3.1%
Hotel Rentals	323,714,059	154,549,750	88,662,755	83,500,379	10,010,966	660,437,908	683,194,127	660,437,908	683,194,127	-3.3%
All Other Rentals	562,345,962	99,899,512	69,692,668	37,492,613	21,083,183	790,513,937	705,859,037	790,513,937	705,859,037	12.0%
Use (4%)	57,870,353	9,530,426	9,691,247	5,007,741	14,714,656	96,814,423	80,198,367	96,814,423	80,198,367	20.7%
SUB-TOTAL	4,992,839,988	1,218,413,209	999,774,565	517,207,464	1,303,162,817	9,031,398,043	8,358,125,740	9,031,398,043	8,358,125,740	8.1%
Insurance Solicitors	22,121,760	1,721,938	1,478,138	603,484	13,346,540	39,271,861	33,556,844	39,271,861	33,556,844	17.0%
Producing	10,853,489	760,326	10,022,722	1,653,117	170,875	23,460,529	21,920,173	23,460,529	21,920,173	7.0%
Manufacturing	13,740,027	2,943,081	3,093,289	2,581,901	7,228,524	29,586,821	35,454,276	29,586,821	35,454,276	-16.5%
Wholesaling	982,314,060	165,232,892	324,158,395	58,971,853	592,395,120	2,123,072,319	2,045,734,128	2,123,072,319	2,045,734,128	3.8%
Services (Wholesale)	41,342,084	11,556,018	9,727,262	4,232,925	6,522,852	73,381,141	55,838,907	73,381,141	55,838,907	31.4%
Use (1/2%)	298,258,983	50,574,180	53,931,511	17,875,218	251,228,516	671,868,408	653,259,700	671,868,408	653,259,700	2.8%
SUB-TOTAL	1,368,630,403	232,788,435	402,411,316	85,918,498	870,892,428	2,960,641,080	2,845,764,028	2,960,641,080	2,845,764,028	4.0%
GRAND TOTAL	6,361,470,391	1,451,201,644	1,402,185,881	603,125,963	2,174,055,244	11,992,039,123	11,203,889,768	11,992,039,123	11,203,889,768	7.0%

*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.