

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

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	UNKNOWN DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
						AUG 2024	AUG 2023	FY 2025	FY 2024	
Retailing	87,426,158	19,284,927	19,545,765	8,380,058	24,200,793	158,837,700	156,677,317	319,147,193	312,797,608	2.0%
Services	40,826,916	8,117,893	8,302,933	3,796,507	5,575,066	66,619,314	62,314,282	134,318,397	123,076,309	9.1%
Contracting	30,722,890	7,943,083	4,868,139	2,700,269	5,878,987	52,113,368	40,135,965	101,773,805	78,766,082	29.2%
Theater, Amuse., Radio, etc.	1,147,840	299,647	76,829	106,005	5	1,630,326	1,399,596	3,544,896	3,338,354	6.2%
Interest & All Others	7,170,030	2,675,314	1,331,385	1,312,607	2,489,054	14,978,390	12,980,277	30,342,056	26,816,885	13.1%
Commissions	2,281,109	627,334	473,730	270,171	440,818	4,093,163	4,179,054	8,491,186	8,446,222	0.5%
Hotel Rentals	11,382,761	5,270,246	3,357,988	2,871,857	54,421	22,937,274	22,833,235	49,354,790	50,161,000	-1.6%
All Other Rentals	21,057,360	3,906,770	2,622,178	1,386,742	2,144,430	31,117,479	28,770,324	62,738,037	57,004,685	10.1%
Use (4%)	1,779,625	404,590	454,953	194,312	973,239	3,806,719	3,387,080	7,679,296	6,595,015	16.4%
SUB-TOTAL	203,794,690	48,529,803	41,033,900	21,018,528	41,756,812	356,133,734	332,677,130	717,389,655	667,002,160	7.6%
Insurance Solicitors	34,465	3,215	3,912	2,879	7,775	52,245	50,917	111,153	101,252	9.8%
Producing	67,976	5,966	50,257	7,699	1,824	133,721	113,304	251,024	222,905	12.6%
Manufacturing	105,619	23,872	9,685	8,537	27,910	175,623	179,226	323,557	356,498	-9.2%
Wholesaling	5,093,339	687,551	1,373,882	303,372	2,942,334	10,400,478	10,438,719	21,015,840	20,667,389	1.7%
Services (Wholesale)	209,932	43,658	31,408	19,984	43,915	348,897	308,133	715,803	587,327	21.9%
Use (1/2%)	1,573,694	260,628	316,491	129,457	885,068	3,165,339	3,969,710	6,524,681	7,236,008	-9.8%
SUB-TOTAL	7,085,025	1,024,889	1,785,635	471,929	3,908,826	14,276,303	15,060,009	28,942,057	29,171,380	-0.8%
GRAND TOTAL	210,879,715	49,554,693	42,819,535	21,490,457	45,665,638	370,410,037	347,737,139	746,331,712	696,173,540	7.2%

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

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	UNKNOWN DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
						AUG 2024	AUG 2023	FY 2025	FY 2024	
Retailing	2,185,653,958	482,123,164	488,644,119	209,501,454	605,019,815	3,970,942,509	3,916,932,928	7,978,679,825	7,819,940,205	2.0%
Services	1,020,672,898	202,947,313	207,573,323	94,912,667	139,376,639	1,665,482,840	1,557,857,059	3,357,959,913	3,076,907,735	9.1%
Contracting	768,072,250	198,577,070	121,703,487	67,506,729	146,974,671	1,302,834,208	1,003,399,137	2,544,345,129	1,969,152,051	29.2%
Theater, Amuse., Radio, etc.	28,695,996	7,491,186	1,920,725	2,650,116	130	40,758,154	34,989,901	88,622,390	83,458,844	6.2%
Interest & All Others	179,250,762	66,882,839	33,284,635	32,815,179	62,226,343	374,459,758	324,506,913	758,551,404	670,422,130	13.1%
Commissions	57,027,728	15,683,360	11,843,243	6,754,273	11,020,459	102,329,063	104,476,357	212,279,644	211,155,539	0.5%
Hotel Rentals	284,569,035	131,756,158	83,949,706	71,796,426	1,360,513	573,431,838	570,830,863	1,233,869,746	1,254,024,990	-1.6%
All Other Rentals	526,433,988	97,669,244	65,554,438	34,668,562	53,610,752	777,936,985	719,258,092	1,568,450,922	1,425,117,129	10.1%
Use (4%)	44,490,635	10,114,753	11,373,826	4,857,788	24,330,983	95,167,986	84,677,004	191,982,410	164,875,371	16.4%
SUB-TOTAL	5,094,867,250	1,213,245,087	1,025,847,501	525,463,196	1,043,920,304	8,903,343,339	8,316,928,254	17,934,741,382	16,675,053,994	7.6%
Insurance Solicitors	22,976,387	2,143,149	2,607,782	1,919,625	5,183,086	34,830,028	33,944,543	74,101,890	67,501,387	9.8%
Producing	13,595,112	1,193,120	10,051,460	1,539,805	364,745	26,744,242	22,660,831	50,204,771	44,581,004	12.6%
Manufacturing	21,123,823	4,774,369	1,936,940	1,707,486	5,582,052	35,124,671	35,845,276	64,711,492	71,299,552	-9.2%
Wholesaling	1,018,667,872	137,510,189	274,776,464	60,674,321	588,466,757	2,080,095,603	2,087,743,748	4,203,167,923	4,133,477,876	1.7%
Services (Wholesale)	41,986,356	8,731,581	6,281,568	3,996,773	8,783,094	69,779,373	61,626,583	143,160,514	117,465,491	21.9%
Use (1/2%)	314,738,864	52,125,654	63,298,134	25,891,467	177,013,599	633,067,718	793,941,958	1,304,936,126	1,447,201,658	-9.8%
SUB-TOTAL	1,433,088,414	206,478,063	358,952,349	95,729,478	785,393,332	2,879,641,635	3,035,762,939	5,840,282,715	5,881,526,967	-0.7%
GRAND TOTAL	6,527,955,665	1,419,723,150	1,384,799,850	621,192,674	1,829,313,636	11,782,984,974	11,352,691,193	23,775,024,097	22,556,580,961	5.4%

*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.