

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	103,775,037	22,582,798	22,446,073	10,232,630	0	159,036,538	156,677,317	319,539,083	312,797,608	2.2%
Services	44,631,751	9,192,951	9,023,518	4,211,163	0	67,059,383	62,314,282	135,134,496	123,076,309	9.8%
Contracting	34,105,023	9,125,669	5,744,597	3,250,573	0	52,225,862	40,135,965	102,003,869	78,766,082	29.5%
Theater, Amuse., Radio, etc.	1,147,939	299,649	76,829	106,005	0	1,630,422	1,399,596	3,545,121	3,338,354	6.2%
Interest & All Others	8,626,557	3,117,723	1,699,520	1,540,395	0	14,984,195	12,980,277	30,357,044	26,816,885	13.2%
Commissions	2,533,304	698,980	552,240	327,756	0	4,112,280	4,179,054	8,558,797	8,446,222	1.3%
Hotel Rentals	11,422,158	5,300,265	3,379,634	2,881,698	0	22,983,755	22,833,235	49,459,481	50,161,000	-1.4%
All Other Rentals	22,773,917	4,050,483	2,936,507	1,427,367	0	31,188,274	28,770,324	62,910,394	57,004,685	10.4%
Use (4%)	2,646,818	467,314	504,435	200,781	0	3,819,349	3,387,080	7,704,977	6,595,015	16.8%
SUB-TOTAL	231,662,504	54,835,832	46,363,352	24,178,370	0	357,040,058	332,677,130	719,213,263	667,002,160	7.8%
Insurance Solicitors	40,664	4,202	4,772	3,385	0	53,024	50,917	112,351	101,252	11.0%
Producing	68,328	6,144	51,850	7,733	0	134,055	113,304	252,837	222,905	13.4%
Manufacturing	119,435	29,550	13,513	13,145	0	175,644	179,226	323,912	356,498	-9.1%
Wholesaling	7,050,061	1,075,697	1,823,189	472,544	0	10,421,490	10,438,719	21,071,528	20,667,389	2.0%
Services (Wholesale)	233,898	51,133	40,500	26,419	0	351,950	308,133	723,265	587,327	23.1%
Use (1/2%)	2,253,008	323,671	428,618	161,053	0	3,166,350	3,969,710	6,525,972	7,236,008	-9.8%
SUB-TOTAL	9,765,394	1,490,397	2,362,442	684,279	0	14,302,512	15,060,009	29,009,864	29,171,380	-0.6%
GRAND TOTAL	241,427,898	56,326,229	48,725,794	24,862,649	0	371,342,570	347,737,139	748,223,127	696,173,540	7.5%

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	2,594,375,928	564,569,946	561,151,826	255,815,749	0	3,975,913,449	3,916,932,928	7,988,477,078	7,819,940,205	2.2%
Services	1,115,793,770	229,823,778	225,587,952	105,279,079	0	1,676,484,579	1,557,857,059	3,378,362,399	3,076,907,735	9.8%
Contracting	852,625,586	228,141,717	143,614,914	81,264,335	0	1,305,646,553	1,003,399,137	2,550,096,727	1,969,152,051	29.5%
Theater, Amuse., Radio, etc.	28,698,470	7,491,236	1,920,725	2,650,126	0	40,760,557	34,989,901	88,628,036	83,458,844	6.2%
Interest & All Others	215,663,916	77,943,082	42,488,007	38,509,874	0	374,604,880	324,506,913	758,926,094	670,422,130	13.2%
Commissions	63,332,604	17,474,488	13,806,002	8,193,904	0	102,806,999	104,476,357	213,969,936	211,155,539	1.3%
Hotel Rentals	285,553,953	132,506,613	84,490,839	72,042,461	0	574,593,865	570,830,863	1,236,487,027	1,254,024,990	-1.4%
All Other Rentals	569,347,920	101,262,076	73,412,673	35,684,183	0	779,706,852	719,258,092	1,572,759,856	1,425,117,129	10.4%
Use (4%)	66,170,456	11,682,856	12,610,872	5,019,534	0	95,483,718	84,677,004	192,624,424	164,875,371	16.8%
SUB-TOTAL	5,791,562,602	1,370,895,793	1,159,083,811	604,459,245	0	8,926,001,451	8,316,928,254	17,980,331,577	16,675,053,994	7.8%
Insurance Solicitors	27,109,469	2,801,646	3,181,375	2,256,858	0	35,349,348	33,944,543	74,900,436	67,501,387	11.0%
Producing	13,665,683	1,228,835	10,369,961	1,546,553	0	26,811,032	22,660,831	50,567,439	44,581,004	13.4%
Manufacturing	23,886,965	5,910,059	2,702,673	2,629,007	0	35,128,704	35,845,276	64,782,466	71,299,552	-9.1%
Wholesaling	1,410,012,151	215,139,317	364,637,736	94,508,800	0	2,084,298,004	2,087,743,748	4,214,305,557	4,133,477,876	2.0%
Services (Wholesale)	46,779,540	10,226,560	8,099,937	5,283,883	0	70,389,920	61,626,583	144,652,952	117,465,491	23.1%
Use (1/2%)	450,601,651	64,734,156	85,723,648	32,210,520	0	633,269,975	793,941,958	1,305,194,311	1,447,201,658	-9.8%
SUB-TOTAL	1,972,055,458	300,040,572	474,715,330	138,435,621	0	2,885,246,982	3,035,762,939	5,854,403,161	5,881,526,967	-0.5%
GRAND TOTAL	7,763,618,061	1,670,936,365	1,633,799,142	742,894,866	0	11,811,248,433	11,352,691,193	23,834,734,738	22,556,580,961	5.7%

*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.