

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

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	UNKNOWN DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
						SEP 2024	SEP 2023	FY 2025	FY 2024	
Retailing	75,547,757	16,112,847	17,607,662	7,182,015	35,515,520	151,965,801	149,482,217	471,112,994	462,279,825	1.9%
Services	42,696,360	8,916,720	8,546,487	3,981,244	11,284,174	75,424,986	65,403,135	209,743,382	188,479,444	11.3%
Contracting	26,004,529	7,500,578	4,817,809	2,859,356	7,575,731	48,758,004	40,574,169	150,531,809	119,340,251	26.1%
Theater, Amuse., Radio, etc.	1,038,036	190,458	63,913	103,556	47,752	1,443,716	1,223,323	4,988,611	4,561,676	9.4%
Interest & All Others	7,527,689	2,861,479	1,279,381	1,148,942	2,314,201	15,131,692	13,810,205	45,473,748	40,627,090	11.9%
Commissions	2,812,640	573,262	475,901	326,206	507,515	4,695,524	4,162,559	13,186,710	12,608,781	4.6%
Hotel Rentals	9,889,902	4,986,557	2,989,305	2,699,842	219,341	20,784,947	22,839,919	70,139,737	73,000,918	-3.9%
All Other Rentals	23,026,355	4,708,718	3,086,559	1,779,371	1,188,998	33,790,001	32,592,741	96,528,038	89,597,426	7.7%
Use (4%)	1,445,102	455,100	379,408	3,563,588	1,106,969	3,563,167	3,861,747	11,242,464	10,456,762	7.5%
SUB-TOTAL	189,988,370	46,305,721	39,246,426	20,257,119	59,760,202	355,557,838	333,950,014	1,072,947,493	1,000,952,174	7.2%
Insurance Solicitors	54,782	6,696	5,841	3,046	17,830	88,194	72,822	199,347	174,074	14.5%
Producing	58,839	10,282	52,123	8,476	1,105	130,824	147,752	381,848	370,657	3.0%
Manufacturing	131,114	25,528	9,575	10,080	13,590	189,887	176,257	513,445	532,755	-3.6%
Wholesaling	5,259,912	756,154	1,448,220	290,592	2,344,764	10,099,642	10,049,860	31,115,482	30,717,250	1.3%
Services (Wholesale)	317,421	70,670	41,034	19,469	51,976	500,571	418,593	1,216,373	1,005,920	20.9%
Use (1/2%)	1,353,780	176,298	265,333	80,900	1,464,218	3,340,529	3,656,802	9,865,210	10,892,810	-9.4%
SUB-TOTAL	7,175,848	1,045,627	1,822,126	412,563	3,893,484	14,349,648	14,522,087	43,291,705	43,693,467	-0.9%
GRAND TOTAL	197,164,218	47,351,349	41,068,552	20,669,682	63,653,686	369,907,486	348,472,102	1,116,239,198	1,044,645,641	6.9%

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

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	UNKNOWN DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
						SEP 2024	SEP 2023	FY 2025	FY 2024	
Retailing	1,888,693,930	402,821,170	440,191,552	179,550,373	887,887,994	3,799,145,018	3,737,055,430	11,777,824,843	11,556,995,635	1.9%
Services	1,067,409,001	222,918,008	213,662,186	99,531,094	282,104,353	1,885,624,642	1,635,078,376	5,243,584,555	4,711,986,111	11.3%
Contracting	650,113,234	187,514,462	120,445,228	71,483,895	189,393,287	1,218,950,105	1,014,354,231	3,763,295,234	2,983,506,282	26.1%
Theater, Amuse., Radio, etc.	25,950,903	4,761,462	1,597,827	2,588,894	1,193,811	36,092,897	30,583,063	124,715,287	114,041,907	9.4%
Interest & All Others	188,192,214	71,536,980	31,984,531	28,723,551	57,855,021	378,292,296	345,255,132	1,136,843,700	1,015,677,261	11.9%
Commissions	70,315,988	14,331,560	11,897,524	8,155,148	12,687,887	117,388,109	104,063,974	329,667,753	315,219,514	4.6%
Hotel Rentals	247,247,541	124,663,937	74,732,623	67,496,054	5,483,519	519,623,674	570,997,964	1,753,493,420	1,825,022,954	-3.9%
All Other Rentals	575,658,885	117,717,953	77,163,971	44,484,265	29,724,958	844,750,031	814,818,516	2,413,200,953	2,239,935,645	7.7%
Use (4%)	36,127,557	11,377,500	9,485,207	4,414,706	27,674,213	89,079,183	96,543,675	281,061,593	261,419,046	7.5%
SUB-TOTAL	4,749,709,252	1,157,643,033	981,160,648	506,427,979	1,494,005,043	8,888,945,955	8,348,750,361	26,823,687,337	25,023,804,355	7.2%
Insurance Solicitors	36,521,240	4,463,897	3,893,935	2,030,414	11,886,714	58,796,200	48,548,107	132,898,090	116,049,493	14.5%
Producing	11,767,739	2,056,308	10,424,683	1,695,137	220,988	26,164,855	29,550,427	76,369,625	74,131,430	3.0%
Manufacturing	26,222,738	5,105,677	1,914,948	2,016,000	2,718,090	37,977,453	35,251,435	102,688,945	106,550,987	-3.6%
Wholesaling	1,051,982,455	151,230,738	289,643,976	58,118,446	468,952,795	2,019,928,410	2,009,972,096	6,223,096,333	6,143,449,973	1.3%
Services (Wholesale)	63,484,298	14,134,045	8,206,730	3,893,794	10,395,297	100,114,164	83,718,602	243,274,678	201,184,092	20.9%
Use (1/2%)	270,755,920	35,259,520	53,066,699	16,180,073	292,843,630	668,105,841	731,360,435	1,973,041,968	2,178,562,093	-9.4%
SUB-TOTAL	1,460,734,390	212,250,185	367,150,970	83,933,864	787,017,514	2,911,086,923	2,938,401,101	8,751,369,639	8,819,928,069	-0.8%
GRAND TOTAL	6,210,443,642	1,369,893,218	1,348,311,618	590,361,843	2,281,022,557	11,800,032,878	11,287,151,463	35,575,056,975	33,843,732,424	5.1%

*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.