

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	99,260,898	21,128,166	21,914,458	9,838,854	0	152,142,375	149,482,217	471,681,458	462,279,825	2.0%
Services	46,935,622	14,575,606	9,822,907	4,586,000	0	75,920,135	65,403,135	211,054,631	188,479,444	12.0%
Contracting	31,986,250	8,171,957	5,472,732	3,196,581	0	48,827,520	40,574,169	150,831,389	119,340,251	26.4%
Theater, Amuse., Radio, etc.	1,059,526	204,173	70,553	109,541	0	1,443,793	1,223,323	4,988,915	4,561,676	9.4%
Interest & All Others	8,947,997	3,266,256	1,575,221	1,350,157	0	15,139,631	13,810,205	45,496,675	40,627,090	12.0%
Commissions	3,112,201	663,979	555,427	396,622	0	4,728,229	4,162,559	13,287,026	12,608,781	5.4%
Hotel Rentals	9,972,514	5,079,385	3,035,760	2,756,758	0	20,844,417	22,839,919	70,303,898	73,000,918	-3.7%
All Other Rentals	24,114,325	4,857,019	3,266,980	1,823,365	0	34,061,689	32,592,741	96,972,083	89,597,426	8.2%
Use (4%)	2,406,023	507,730	455,850	3,564,774	0	3,564,376	3,861,747	11,269,353	10,456,762	7.8%
SUB-TOTAL	227,795,357	58,454,271	46,169,887	24,252,651	0	356,672,166	333,950,014	1,075,885,429	1,000,952,174	7.5%
Insurance Solicitors	68,413	8,637	7,942	4,426	0	89,418	72,822	201,769	174,074	15.9%
Producing	59,811	11,232	53,328	8,771	0	133,142	147,752	385,979	370,657	4.1%
Manufacturing	139,742	27,088	13,173	11,813	0	191,816	176,257	515,728	532,755	-3.2%
Wholesaling	6,795,271	1,058,285	1,790,090	468,908	0	10,112,554	10,049,860	31,184,082	30,717,250	1.5%
Services (Wholesale)	353,010	80,762	51,081	26,233	0	511,086	418,593	1,234,351	1,005,920	22.7%
Use (1/2%)	2,404,659	342,078	429,838	163,269	0	3,339,845	3,656,802	9,865,816	10,892,810	-9.4%
SUB-TOTAL	9,820,906	1,528,081	2,345,452	683,421	0	14,377,860	14,522,087	43,387,724	43,693,467	-0.7%
GRAND TOTAL	237,616,263	59,982,352	48,515,339	24,936,072	0	371,050,026	348,472,102	1,119,273,153	1,044,645,641	7.1%

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	2,481,522,449	528,204,141	547,861,444	245,971,338	0	3,803,559,372	3,737,055,430	11,792,036,450	11,556,995,635	2.0%
Services	1,173,390,562	364,390,144	245,572,675	114,650,006	0	1,898,003,386	1,635,078,376	5,276,365,785	4,711,986,111	12.0%
Contracting	799,656,250	204,298,916	136,818,297	79,914,528	0	1,220,687,991	1,014,354,231	3,770,784,718	2,983,506,282	26.4%
Theater, Amuse., Radio, etc.	26,488,149	5,104,337	1,763,818	2,738,526	0	36,094,830	30,583,063	124,722,867	114,041,907	9.4%
Interest & All Others	223,699,919	81,656,409	39,380,537	33,753,923	0	378,490,787	345,255,132	1,137,416,882	1,015,677,261	12.0%
Commissions	77,805,034	16,599,474	13,885,667	9,915,540	0	118,205,715	104,063,974	332,175,651	315,219,514	5.4%
Hotel Rentals	249,312,857	126,984,621	75,893,993	68,918,957	0	521,110,428	570,997,964	1,757,597,454	1,825,022,954	-3.7%
All Other Rentals	602,858,137	121,425,487	81,674,494	45,584,113	0	851,542,231	814,818,516	2,424,302,087	2,239,935,645	8.2%
Use (4%)	60,150,571	12,693,253	11,396,245	4,869,338	0	89,109,407	96,543,675	281,733,832	261,419,046	7.8%
SUB-TOTAL	5,694,883,928	1,461,356,782	1,154,247,169	606,316,269	0	8,916,804,148	8,348,750,361	26,897,135,725	25,023,804,355	7.5%
Insurance Solicitors	45,608,877	5,757,756	5,294,498	2,950,792	0	59,611,922	48,548,107	134,512,359	116,049,493	15.9%
Producing	11,962,156	2,246,313	10,665,634	1,754,238	0	26,628,341	29,550,427	77,195,780	74,131,430	4.1%
Manufacturing	27,948,351	5,417,511	2,634,568	2,362,680	0	38,363,110	35,251,435	103,145,576	106,550,987	-3.2%
Wholesaling	1,359,054,239	211,657,002	358,017,956	93,781,593	0	2,022,510,790	2,009,972,096	6,236,816,347	6,143,449,973	1.5%
Services (Wholesale)	70,601,954	16,152,419	10,216,219	5,246,595	0	102,217,187	83,718,602	246,870,138	201,184,092	22.7%
Use (1/2%)	480,931,740	68,415,658	85,967,688	32,653,830	0	667,968,916	731,360,435	1,973,163,228	2,178,562,093	-9.4%
SUB-TOTAL	1,996,107,317	309,646,658	472,796,564	138,749,728	0	2,917,300,266	2,938,401,101	8,771,703,427	8,819,928,069	-0.5%
GRAND TOTAL	7,690,991,244	1,771,003,441	1,627,043,732	745,065,997	0	11,834,104,414	11,287,151,463	35,668,839,153	33,843,732,424	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.