

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

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	UNKNOWN DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
						OCT 2024	OCT 2023	FY 2025	FY 2024	
Retailing	84,327,076	17,966,327	19,075,397	8,169,459	25,631,556	155,169,816	149,674,624	626,282,810	611,954,449	2.3%
Services	42,630,368	8,200,234	7,912,471	3,582,311	5,539,268	67,864,652	63,707,033	277,608,034	252,186,477	10.1%
Contracting	24,611,350	5,865,194	4,746,089	2,651,589	5,531,115	43,405,338	41,228,081	193,937,147	160,568,332	20.8%
Theater, Amuse., Radio, etc.	991,635	104,871	53,884	108,138	68,688	1,327,216	1,376,575	6,315,828	5,938,252	6.4%
Interest & All Others	7,303,941	2,184,682	1,323,121	1,185,109	1,867,016	13,863,868	13,190,030	59,337,616	53,817,120	10.3%
Commissions	2,513,964	585,424	382,562	359,737	273,402	4,115,090	3,930,680	17,301,800	16,539,461	4.6%
Hotel Rentals	9,135,120	4,637,916	2,876,616	2,426,408	218,704	19,294,764	20,574,044	89,434,501	93,574,962	-4.4%
All Other Rentals	18,074,346	4,459,302	2,394,911	1,283,420	1,386,487	27,598,466	26,168,223	124,126,504	115,765,649	7.2%
Use (4%)	2,330,330	423,135	414,538	278,519	296,923	3,743,444	4,290,928	14,985,908	14,747,690	1.6%
SUB-TOTAL	191,918,131	44,427,086	39,179,588	20,044,690	40,813,159	336,382,654	324,140,218	1,409,330,147	1,325,092,392	6.4%
Insurance Solicitors	36,287	3,464	4,612	1,747	11,325	57,435	44,640	256,782	218,714	17.4%
Producing	54,264	7,876	45,027	6,674	742	114,584	106,607	496,432	477,264	4.0%
Manufacturing	96,920	18,897	9,040	8,138	35,635	168,630	173,676	682,075	706,431	-3.4%
Wholesaling	4,827,401	686,977	1,586,438	263,851	3,069,876	10,434,543	10,203,213	41,550,024	40,920,463	1.5%
Services (Wholesale)	204,812	49,677	32,279	18,309	27,304	332,380	309,521	1,548,754	1,315,441	17.7%
Use (1/2%)	1,688,036	191,112	296,601	54,459	961,997	3,192,205	3,524,847	13,057,415	14,417,658	-9.4%
SUB-TOTAL	6,907,719	958,003	1,973,996	353,178	4,106,880	14,299,777	14,362,504	57,591,482	58,055,971	-0.8%
GRAND TOTAL	198,825,850	45,385,089	41,153,584	20,397,868	44,920,039	350,682,431	338,502,722	1,466,921,629	1,383,148,363	6.1%

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

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	UNKNOWN DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
						OCT 2024	OCT 2023	FY 2025	FY 2024	
Retailing	2,108,176,908	449,158,179	476,884,920	204,236,482	640,788,910	3,879,245,398	3,741,865,588	15,657,070,241	15,298,861,224	2.3%
Services	1,065,759,195	205,005,849	197,811,767	89,557,781	138,481,698	1,696,616,289	1,592,675,813	6,940,200,844	6,304,661,924	10.1%
Contracting	615,283,762	146,629,856	118,652,228	66,289,728	138,277,874	1,085,133,448	1,030,702,026	4,848,428,682	4,014,208,307	20.8%
Theater, Amuse., Radio, etc.	24,790,881	2,621,787	1,347,092	2,703,440	1,717,205	33,180,405	34,414,385	157,895,692	148,456,292	6.4%
Interest & All Others	182,598,522	54,617,048	33,078,013	29,627,724	46,675,390	346,596,698	329,750,745	1,483,440,398	1,345,428,006	10.3%
Commissions	62,849,098	14,635,600	9,564,054	8,993,429	6,835,058	102,877,240	98,267,001	432,544,992	413,486,515	4.6%
Hotel Rentals	228,377,993	115,947,903	71,915,400	60,660,196	5,467,607	482,369,100	514,351,100	2,235,862,520	2,339,374,054	-4.4%
All Other Rentals	451,858,655	111,482,561	59,872,784	32,085,492	34,662,170	689,961,662	654,205,583	3,103,162,615	2,894,141,228	7.2%
Use (4%)	58,258,250	10,578,368	10,363,440	6,962,977	7,423,073	93,586,107	107,273,198	374,647,700	368,692,244	1.6%
SUB-TOTAL	4,797,953,265	1,110,677,152	979,489,697	501,117,249	1,020,328,985	8,409,566,347	8,103,505,439	35,233,253,684	33,127,309,794	6.4%
Insurance Solicitors	24,191,043	2,309,541	3,074,357	1,164,588	7,550,321	38,289,851	29,759,844	171,187,941	145,809,337	17.4%
Producing	10,852,850	1,575,254	9,005,381	1,334,870	148,425	22,916,780	21,321,424	99,286,405	95,452,855	4.0%
Manufacturing	19,383,930	3,779,447	1,808,064	1,627,615	7,126,954	33,726,011	34,735,290	136,414,956	141,286,277	-3.4%
Wholesaling	965,480,152	137,395,347	317,287,661	52,770,109	613,975,258	2,086,908,527	2,040,642,654	8,310,004,860	8,184,092,627	1.5%
Services (Wholesale)	40,962,355	9,935,363	6,455,703	3,661,854	5,460,756	66,476,032	61,904,108	309,750,710	263,088,200	17.7%
Use (1/2%)	337,607,262	38,222,395	59,320,168	10,891,785	192,399,443	638,441,052	704,969,411	2,611,483,019	2,883,531,504	-9.4%
SUB-TOTAL	1,398,477,593	193,217,347	396,951,335	71,450,822	826,661,157	2,886,758,254	2,893,332,731	11,638,127,892	11,713,260,800	-0.6%
GRAND TOTAL	6,196,430,858	1,303,894,499	1,376,441,032	572,568,071	1,846,990,142	11,296,324,601	10,996,838,169	46,871,381,576	44,840,570,593	4.5%

*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.