

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	99,859,627	22,371,414	22,789,634	10,242,583	0	155,263,258	149,674,624	626,944,716	611,954,449	2.4%
Services	45,522,007	9,451,237	8,904,077	4,073,542	0	67,950,863	63,707,033	279,005,494	252,186,477	10.6%
Contracting	27,839,224	7,108,750	5,415,106	3,098,088	0	43,461,168	41,228,081	194,292,557	160,568,332	21.0%
Theater, Amuse., Radio, etc.	1,006,384	137,724	63,846	119,262	0	1,327,216	1,376,575	6,316,131	5,938,252	6.4%
Interest & All Others	8,288,888	2,521,830	1,673,293	1,380,070	0	13,864,081	13,190,030	59,360,756	53,817,120	10.3%
Commissions	2,646,670	624,265	450,827	393,672	0	4,115,434	3,930,680	17,402,460	16,539,461	5.2%
Hotel Rentals	9,160,862	4,787,573	2,881,914	2,467,758	0	19,298,107	20,574,044	89,602,006	93,574,962	-4.2%
All Other Rentals	19,144,421	4,607,074	2,547,591	1,329,126	0	27,628,212	26,168,223	124,600,295	115,765,649	7.6%
Use (4%)	2,550,244	448,986	436,981	3,745,206	0	3,745,417	4,290,928	15,014,770	14,747,690	1.8%
SUB-TOTAL	216,018,326	52,058,854	45,163,268	23,413,308	0	336,653,757	324,140,218	1,412,539,186	1,325,092,392	6.6%
Insurance Solicitors	42,098	6,711	6,626	2,041	0	57,476	44,640	259,245	218,714	18.5%
Producing	54,834	7,971	45,122	6,703	0	114,630	106,607	500,609	477,264	4.9%
Manufacturing	119,776	23,893	12,710	12,252	0	168,630	173,676	684,358	706,431	-3.1%
Wholesaling	6,921,724	1,060,027	1,977,446	477,222	0	10,436,420	10,203,213	41,620,502	40,920,463	1.7%
Services (Wholesale)	220,958	54,223	37,486	20,458	0	333,124	309,521	1,567,475	1,315,441	19.2%
Use (1/2%)	2,325,172	320,353	409,841	139,583	0	3,194,948	3,524,847	13,060,764	14,417,658	-9.4%
SUB-TOTAL	9,684,563	1,473,177	2,489,230	658,259	0	14,305,229	14,362,504	57,692,952	58,055,971	-0.6%
GRAND TOTAL	225,702,889	53,532,031	47,652,498	24,071,567	0	350,958,986	338,502,722	1,470,232,138	1,383,148,363	6.3%

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	2,496,490,684	559,285,340	569,740,858	256,064,569	0	3,881,581,451	3,741,865,588	15,673,617,900	15,298,861,224	2.4%
Services	1,138,050,170	236,280,925	222,601,917	101,838,559	0	1,698,771,570	1,592,675,813	6,975,137,356	6,304,661,924	10.6%
Contracting	695,980,597	177,718,748	135,377,661	77,452,203	0	1,086,529,210	1,030,702,026	4,857,313,928	4,014,208,307	21.0%
Theater, Amuse., Radio, etc.	25,159,591	3,443,112	1,596,144	2,981,558	0	33,180,405	34,414,385	157,903,271	148,456,292	6.4%
Interest & All Others	207,222,196	63,045,762	41,832,314	34,501,753	0	346,602,024	329,750,745	1,484,018,906	1,345,428,006	10.3%
Commissions	66,166,762	15,606,625	11,270,665	9,841,806	0	102,885,859	98,267,001	435,061,510	413,486,515	5.2%
Hotel Rentals	229,021,542	119,689,333	72,047,856	61,693,957	0	482,452,686	514,351,100	2,240,050,141	2,339,374,054	-4.2%
All Other Rentals	478,610,526	115,176,862	63,689,764	33,228,141	0	690,705,293	654,205,583	3,115,007,380	2,894,141,228	7.6%
Use (4%)	63,756,094	11,224,644	10,924,531	7,730,157	0	93,635,427	107,273,198	375,369,259	368,692,244	1.8%
SUB-TOTAL	5,400,458,160	1,301,471,352	1,129,081,711	585,332,702	0	8,416,343,925	8,103,505,439	35,313,479,650	33,127,309,794	6.6%
Insurance Solicitors	28,065,650	4,473,946	4,417,135	1,360,752	0	38,317,483	29,759,844	172,829,842	145,809,337	18.5%
Producing	10,966,769	1,594,169	9,024,443	1,340,582	0	22,925,963	21,321,424	100,121,743	95,452,855	4.9%
Manufacturing	23,955,227	4,778,536	2,541,941	2,450,307	0	33,726,011	34,735,290	136,871,587	141,286,277	-3.1%
Wholesaling	1,384,344,883	212,005,468	395,489,210	95,444,497	0	2,087,284,058	2,040,642,654	8,324,100,405	8,184,092,627	1.7%
Services (Wholesale)	44,191,609	10,844,538	7,497,145	4,091,554	0	66,624,846	61,904,108	313,494,984	263,088,200	19.2%
Use (1/2%)	465,034,367	64,070,526	81,968,117	27,916,571	0	638,989,581	704,969,411	2,612,152,809	2,883,531,504	-9.4%
SUB-TOTAL	1,956,558,504	297,767,183	500,937,991	132,604,264	0	2,887,867,943	2,893,332,731	11,659,571,370	11,713,260,800	-0.5%
GRAND TOTAL	7,357,016,664	1,599,238,535	1,630,019,702	717,936,966	0	11,304,211,868	10,996,838,169	46,973,051,021	44,840,570,593	4.8%

*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.