## STATE OF HAWAII DEPARTMENT OF TAXATION

## TRANSIENT ACCOMMODATIONS TAX LIABILITIES INCURRED IN THE OCTOBER 2024 FILING PERIOD\*

TAX TYPE	OAHU	MAUI	HAWAII	KAUAI	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR
	DISTRICT	DISTRICT	DISTRICT	DISTRICT	OCT 2024	OCT 2023	FY 2025	FY 2024	CHANGE
Transient Accommodations	24,398,155	13,481,211	7,575,190	6,724,072	52,178,628	55,643,643	234,731,453	246,178,656	-4.6%
Timeshare Occupancy	1,201,525	1,127,664	500,554	700,506	3,530,249	2,724,885	14,027,309	10,976,166	27.8%
TOTAL	25,599,680	14,608,875	8,075,744	7,424,578	55,708,877	58,368,527	248,758,762	257,154,821	-3.3%

## TRANSIENT ACCOMMODATIONS TAX BASE FOR TAX LIABILITIES INCURRED IN THE OCTOBER 2024 FILING PERIOD

TAX TYPE	OAHU	MAUI	HAWAII	KAUAI	KAUAI ALL DI		CUMULATIVE TOTALS		YEAR ON YEAR
	DISTRICT	DISTRICT	DISTRICT	DISTRICT	OCT 2024	OCT 2023	FY 2025	FY 2024	CHANGE
Transient Accommodations	238,030,777	131,524,013	73,904,293	65,600,703	509,059,786	542,864,806	2,290,062,957	2,401,742,984	-4.6%
Timeshare Occupancy	11,722,197	11,001,601	4,883,452	6,834,207	34,441,457	26,584,242	136,851,795	107,084,542	27.8%
TOTAL	249,752,974	142,525,614	78,787,745	72,434,909	543,501,242	569,449,047	2,426,914,752	2,508,827,527	-3.3%

\*This report shows tax liabilities that were incurred in the month, as reported on Form TA-1, "Periodic Transient Accommodations Tax Return." For the amount of tax payments collected in the month, see the report "State Tax Collections and Distribution." The district (county) data shown in this report are from Parts I and II of Form TA-1. 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.

Tax Research and Planning Monthly 02-20-2025