

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

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	UNKNOWN DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
						NOV 2024	NOV 2023	FY 2025	FY 2024	
Retailing	100,601,022	23,254,060	23,054,563	9,721,254	0	156,630,899	154,587,383	783,575,615	766,541,832	2.2%
Services	42,615,325	8,456,855	8,598,031	3,773,987	0	63,444,198	61,192,149	342,449,692	313,378,626	9.3%
Contracting	26,569,532	5,752,364	5,653,180	3,319,269	0	41,294,345	40,510,387	235,586,902	201,078,719	17.2%
Theater, Amuse., Radio, etc.	1,038,018	240,838	73,431	113,827	0	1,466,114	1,421,082	7,782,245	7,359,333	5.7%
Interest & All Others	7,655,646	2,464,799	1,633,379	1,310,335	0	13,064,158	12,587,298	72,424,915	66,404,418	9.1%
Commissions	2,761,221	576,617	474,821	304,962	0	4,117,622	3,620,866	21,520,082	20,160,326	6.7%
Hotel Rentals	8,751,295	5,552,126	3,046,855	2,302,409	0	19,652,685	20,647,710	109,254,691	114,222,672	-4.3%
All Other Rentals	18,537,166	3,937,023	2,514,652	1,247,312	0	26,236,153	25,357,200	150,836,448	141,122,849	6.9%
Use (4%)	2,572,562	389,734	234,241	3,481,338	0	3,473,559	3,473,559	18,496,108	18,221,248	1.5%
SUB-TOTAL	211,101,786	50,624,416	45,333,713	22,327,596	0	329,387,512	323,397,632	1,741,926,698	1,648,490,024	5.7%
Insurance Solicitors	48,811	5,576	4,142	2,115	0	60,644	42,389	319,889	261,103	22.5%
Producing	46,842	5,251	51,449	7,012	0	110,554	119,252	611,163	596,517	2.5%
Manufacturing	118,785	23,198	13,995	12,053	0	168,032	150,910	852,390	857,342	-0.6%
Wholesaling	6,680,385	999,985	1,899,069	450,524	0	10,029,962	10,709,977	51,650,464	51,630,440	0.0%
Services (Wholesale)	268,282	43,092	39,183	18,260	0	368,817	282,786	1,936,292	1,598,227	21.2%
Use (1/2%)	2,456,901	404,852	451,202	183,567	0	3,496,522	3,546,162	16,557,286	17,963,819	-7.8%
SUB-TOTAL	9,620,006	1,481,953	2,459,039	673,532	0	14,234,530	14,851,476	71,927,482	72,907,447	-1.3%
GRAND TOTAL	220,721,792	52,106,369	47,792,752	23,001,128	0	343,622,042	338,249,108	1,813,854,180	1,721,397,471	5.4%

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

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	UNKNOWN DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
						NOV 2024	NOV 2023	FY 2025	FY 2024	
Retailing	2,515,025,550	581,351,508	576,364,077	243,031,342	0	3,915,772,477	3,864,684,575	19,589,390,378	19,163,545,799	2.2%
Services	1,065,383,118	211,421,367	214,950,787	94,349,666	0	1,586,104,938	1,529,803,723	8,561,242,294	7,834,465,647	9.3%
Contracting	664,238,292	143,809,105	141,329,493	82,981,733	0	1,032,358,623	1,012,759,667	5,889,672,551	5,026,967,975	17.2%
Theater, Amuse., Radio, etc.	25,950,448	6,020,947	1,835,785	2,845,679	0	36,652,859	35,527,040	194,556,130	183,983,332	5.7%
Interest & All Others	191,391,144	61,619,963	40,834,474	32,758,381	0	326,603,962	314,682,448	1,810,622,868	1,660,110,454	9.1%
Commissions	69,030,525	14,415,436	11,870,535	7,624,047	0	102,940,543	90,521,640	538,002,053	504,008,154	6.7%
Hotel Rentals	218,782,386	138,803,159	76,171,367	57,560,224	0	491,317,137	516,192,749	2,731,367,278	2,856,566,803	-4.3%
All Other Rentals	463,429,151	98,425,575	62,866,289	31,182,803	0	655,903,817	633,929,988	3,770,911,198	3,528,071,216	6.9%
Use (4%)	64,314,047	9,743,343	7,120,022	5,856,027	0	87,033,440	86,838,965	462,402,698	455,531,209	1.5%
SUB-TOTAL	5,277,544,661	1,265,610,403	1,133,342,829	558,189,904	0	8,234,687,797	8,084,940,795	43,548,167,447	41,212,250,588	5.7%
Insurance Solicitors	32,540,699	3,717,043	2,761,494	1,410,175	0	40,429,412	28,259,042	213,259,254	174,068,379	22.5%
Producing	9,368,472	1,050,215	10,289,745	1,402,402	0	22,110,833	23,850,477	122,232,576	119,303,331	2.5%
Manufacturing	23,757,036	4,639,620	2,799,079	2,410,610	0	33,606,346	30,182,091	170,477,933	171,468,368	-0.6%
Wholesaling	1,336,076,964	199,996,900	379,813,703	90,104,797	0	2,005,992,365	2,141,995,309	10,330,092,770	10,326,087,935	0.0%
Services (Wholesale)	53,656,328	8,618,381	7,836,538	3,652,075	0	73,763,322	56,557,258	387,258,307	319,645,458	21.2%
Use (1/2%)	491,380,187	80,970,393	90,240,310	36,713,436	0	699,304,326	709,232,376	3,311,457,134	3,592,763,881	-7.8%
SUB-TOTAL	1,946,779,687	298,992,552	493,740,869	135,693,496	0	2,875,206,604	2,990,076,553	14,534,777,974	14,703,337,352	-1.1%
GRAND TOTAL	7,224,324,348	1,564,602,955	1,627,083,698	693,883,400	0	11,109,894,401	11,075,017,347	58,082,945,421	55,915,587,940	3.9%

*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.