

STATE OF HAWAII  
DEPARTMENT OF TAXATION

GENERAL EXCISE AND USE TAX COLLECTIONS - DECEMBER 2024

	ALL DISTRICTS		CUMULATIVE TOTALS	
	DECEMBER 2024	DECEMBER 2023	2024-2025	2023-2024
Retailing	158,335,442	156,872,512	951,749,595	949,249,861
Services	66,411,256	63,757,670	436,529,411	406,081,420
Contracting	42,783,499	40,969,255	297,239,537	246,456,250
Theater, Amuse., Radio, etc.	1,353,689	1,426,508	9,484,876	9,644,895
Interest & All Others	13,164,939	12,751,124	88,826,204	82,898,169
Commissions	4,583,280	3,883,674	28,449,038	26,797,239
Hotel Rentals	20,326,346	20,988,466	140,241,463	147,194,612
All Other Rentals	30,532,484	28,909,546	206,810,579	195,082,695
Use (4%)	3,710,827	3,955,082	24,741,273	23,521,073
SUB-TOTAL	341,201,762	333,513,837	2,184,071,976	2,086,926,214
Insurance Solicitors	68,137	45,840	519,883	522,390
Producing	119,160	125,878	839,551	835,967
Manufacturing	181,938	134,400	1,096,074	1,114,443
Wholesaling	10,175,804	11,215,843	64,275,985	64,454,759
Services (Wholesale)	572,287	487,304	3,233,240	2,952,854
Use (1/2%)	3,491,916	3,549,144	20,063,249	22,564,118
SUB-TOTAL	14,609,242	15,558,409	90,027,982	92,444,531
ALLOCATED COLLECTIONS	355,811,004	349,072,246	2,274,099,958	2,179,370,745
UNALLOCATED NET COLLECTIONS	2,098,088	6,364,768	(60,973,702)	19,818,204
GRAND TOTAL	357,909,092	355,437,014	2,213,126,256	2,199,188,949

GENERAL EXCISE AND USE TAX BASE - DECEMBER 2024

	ALL DISTRICTS		CUMULATIVE TOTALS	
	DECEMBER 2024	DECEMBER 2023	2024-2025	2023-2024
Retailing	3,958,386,050	3,921,812,800	23,793,739,875	23,731,246,525
Services	1,660,281,400	1,593,941,750	10,913,235,275	10,152,035,500
Contracting	1,069,587,475	1,024,231,375	7,430,988,425	6,161,406,250
Theater, Amuse., Radio, etc.	33,842,225	35,662,700	237,121,900	241,122,375
Interest & All Others	329,123,475	318,778,100	2,220,655,100	2,072,454,225
Commissions	114,582,000	97,091,850	711,225,950	669,930,975
Hotel Rentals	508,158,650	524,711,650	3,506,036,575	3,679,865,300
All Other Rentals	763,312,100	722,738,650	5,170,264,475	4,877,067,375
Use (4%)	92,770,675	98,877,050	618,531,825	588,026,825
SUB-TOTAL	8,530,044,050	8,337,845,925	54,601,799,400	52,173,155,350
Insurance Solicitors	45,424,667	30,560,000	346,588,667	348,260,000
Producing	23,832,000	25,175,600	167,910,200	167,193,400
Manufacturing	36,387,600	26,880,000	219,214,800	222,888,600
Wholesaling	2,035,160,800	2,243,168,600	12,855,197,000	12,890,951,800
Services (Wholesale)	114,457,400	97,460,800	646,648,000	590,570,800
Use (1/2%)	698,383,200	709,828,800	4,012,649,800	4,512,823,600
SUB-TOTAL	2,953,645,667	3,133,073,800	18,248,208,467	18,732,688,200
GRAND TOTAL	11,483,689,717	11,470,919,725	72,850,007,867	70,905,843,550

NOTES:

1. This report is on cash basis accounting and may be distorted on a monthly basis, primarily due to cutoffs and out-of-period adjustments.
2. This report reflects the tax bases for only allocated collections. The base for the unallocated net collections cannot be determined due to differing tax rates which may be applicable.