

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

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	UNKNOWN DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
						DEC 2024	DEC 2023	FY 2025	FY 2024	
Retailing	122,403,883	27,604,094	27,775,930	11,891,747	0	189,675,654	182,557,256	973,251,269	949,099,088	2.5%
Services	55,131,323	13,882,823	11,939,796	5,218,185	0	86,172,127	81,156,581	428,621,819	394,535,206	8.6%
Contracting	47,273,337	8,557,430	5,275,750	3,201,667	0	64,308,184	48,112,967	299,895,086	249,191,686	20.3%
Theater, Amuse., Radio, etc.	1,287,456	320,177	99,568	106,393	0	1,813,594	1,571,059	9,595,839	8,930,393	7.5%
Interest & All Others	9,665,107	3,380,784	2,113,153	1,461,584	0	16,620,627	14,992,984	89,045,542	81,397,402	9.4%
Commissions	4,154,220	991,098	926,302	468,981	0	6,540,601	6,481,876	28,060,684	26,642,202	5.3%
Hotel Rentals	13,545,139	9,310,233	5,822,330	3,601,741	0	32,279,443	32,798,557	141,534,134	147,021,229	-3.7%
All Other Rentals	39,538,283	8,091,681	5,217,658	2,651,485	0	55,499,108	52,374,434	206,335,556	193,497,283	6.6%
Use (4%)	2,797,874	812,359	421,810	316,376	0	4,348,419	4,798,155	22,844,527	23,019,403	-0.8%
SUB-TOTAL	295,796,622	72,950,678	59,592,298	28,918,159	0	457,257,757	424,843,869	2,199,184,454	2,073,333,893	6.1%
Insurance Solicitors	132,494	14,841	20,370	5,968	0	173,673	177,453	493,562	438,555	12.5%
Producing	150,256	16,196	94,645	16,182	0	287,279	410,985	898,442	1,007,502	-10.8%
Manufacturing	158,249	45,869	23,668	17,683	0	245,470	233,347	1,097,859	1,090,689	0.7%
Wholesaling	7,829,706	1,168,588	2,296,285	516,803	0	11,811,383	11,378,427	63,461,847	63,008,866	0.7%
Services (Wholesale)	704,187	168,383	90,438	41,622	0	1,004,630	934,225	2,940,922	2,532,453	16.1%
Use (1/2%)	2,604,613	412,494	466,717	173,334	0	3,657,158	3,954,814	20,214,444	21,918,633	-7.8%
SUB-TOTAL	11,579,506	1,836,371	2,992,124	771,592	0	17,179,593	17,089,251	89,107,075	89,996,698	-1.0%
GRAND TOTAL	307,376,128	74,787,049	62,584,422	29,689,751	0	474,437,349	441,933,120	2,288,291,530	2,163,330,591	5.8%

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

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	UNKNOWN DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
						DEC 2024	DEC 2023	FY 2025	FY 2024	
Retailing	3,060,097,065	690,102,348	694,398,261	297,293,669	0	4,741,891,342	4,563,931,405	24,331,281,720	23,727,477,204	2.5%
Services	1,378,283,074	347,070,585	298,494,911	130,454,616	0	2,154,303,187	2,028,914,514	10,715,545,481	9,863,380,161	8.6%
Contracting	1,181,833,428	213,935,742	131,893,746	80,041,677	0	1,607,704,593	1,202,824,173	7,497,377,144	6,229,792,148	20.3%
Theater, Amuse., Radio, etc.	32,186,400	8,004,420	2,489,201	2,659,832	0	45,339,853	39,276,487	239,895,983	223,259,819	7.5%
Interest & All Others	241,627,666	84,519,595	52,828,824	36,539,590	0	415,515,675	374,824,604	2,226,138,543	2,034,935,058	9.4%
Commissions	103,855,509	24,777,439	23,157,552	11,724,536	0	163,515,036	162,046,905	701,517,089	666,055,059	5.3%
Hotel Rentals	338,628,472	232,755,820	145,558,256	90,043,519	0	806,986,067	819,963,920	3,538,353,345	3,675,530,723	-3.7%
All Other Rentals	988,457,087	202,292,030	130,441,443	66,287,134	0	1,387,477,694	1,309,360,848	5,158,388,892	4,837,432,064	6.6%
Use (4%)	69,946,850	20,308,968	10,545,254	7,909,395	0	108,710,467	119,953,873	571,113,165	575,485,082	-0.8%
SUB-TOTAL	7,394,915,552	1,823,766,947	1,489,807,447	722,953,968	0	11,431,443,915	10,621,096,730	54,979,611,362	51,833,347,318	6.1%
Insurance Solicitors	88,329,267	9,894,206	13,580,263	3,978,384	0	115,782,120	118,301,674	329,041,374	292,370,053	12.5%
Producing	30,051,230	5,239,141	18,929,065	3,236,331	0	57,455,767	82,197,098	179,688,343	201,500,429	-10.8%
Manufacturing	31,649,812	9,173,798	4,733,699	3,536,647	0	49,093,956	46,669,405	219,571,889	218,137,773	0.7%
Wholesaling	1,565,941,290	233,717,614	459,256,970	103,360,689	0	2,362,276,563	2,275,685,333	12,692,369,333	12,601,773,268	0.7%
Services (Wholesale)	140,837,425	33,676,685	18,087,517	8,324,392	0	200,926,019	186,845,050	588,184,326	506,490,509	16.1%
Use (1/2%)	520,922,690	82,498,714	93,343,395	34,666,789	0	731,431,589	790,962,720	4,042,888,723	4,383,726,601	-7.8%
SUB-TOTAL	2,377,731,715	374,200,158	607,930,909	157,103,232	0	3,516,966,014	3,500,661,281	18,051,743,988	18,203,998,633	-0.8%
GRAND TOTAL	9,772,647,267	2,197,967,105	2,097,738,357	880,057,200	0	14,948,409,929	14,121,758,011	73,031,355,350	70,037,345,951	4.3%

*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.