

STATE OF HAWAII
DEPARTMENT OF TAXATION

TRANSIENT ACCOMMODATIONS TAX LIABILITIES INCURRED IN THE DECEMBER 2024 FILING PERIOD*

TAX TYPE	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
					DEC 2024	DEC 2023	FY 2025	FY 2024	
Transient Accommodations	34,001,583	23,347,966	13,732,236	8,874,727	79,956,513	78,650,172	367,784,135	380,188,945	-3.3%
Timeshare Occupancy	1,189,951	942,778	522,777	653,835	3,309,342	3,003,568	20,772,008	17,046,236	21.9%
TOTAL	35,191,535	24,290,744	14,255,013	9,528,563	83,265,855	81,653,740	388,556,143	397,235,181	-2.2%

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

TAX TYPE	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
					DEC 2024	DEC 2023	FY 2025	FY 2024	
Transient Accommodations	331,722,764	227,785,031	133,973,039	86,582,707	780,063,541	767,318,747	3,588,137,901	3,709,160,438	-3.3%
Timeshare Occupancy	11,609,280	9,197,837	5,100,262	6,378,880	32,286,259	29,303,106	202,653,739	166,304,738	21.9%
TOTAL	343,332,045	236,982,868	139,073,301	92,961,587	812,349,800	796,621,853	3,790,791,640	3,875,465,176	-2.2%

*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.