

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
					JAN 2025	JAN 2024	FY 2025	FY 2024	
Retailing	99,357,786	24,320,336	24,380,170	10,525,236	158,583,528	154,860,378	1,131,834,797	1,103,959,466	2.5%
Services	44,552,820	11,828,922	9,251,914	4,794,548	70,428,203	65,394,789	499,050,023	459,929,996	8.5%
Contracting	29,627,742	5,839,719	5,255,327	2,656,735	43,379,523	40,205,614	343,274,609	289,397,300	18.6%
Theater, Amuse., Radio, etc.	993,508	220,142	60,771	112,018	1,386,438	1,385,484	10,982,278	10,315,876	6.5%
Interest & All Others	9,161,446	3,834,634	4,346,583	1,723,141	19,065,804	17,090,639	108,111,346	98,488,041	9.8%
Commissions	2,506,749	681,049	590,432	411,011	4,189,240	4,037,919	32,249,924	30,680,121	5.1%
Hotel Rentals	10,620,288	7,872,563	4,441,414	3,176,663	26,110,928	25,300,800	167,645,062	172,322,029	-2.7%
All Other Rentals	20,492,806	4,426,801	3,036,814	1,529,779	29,486,201	28,465,376	235,821,757	221,962,659	6.2%
Use (4%)	2,668,219	373,020	432,802	326,369	3,700,411	3,990,200	26,544,937	27,009,603	-1.7%
SUB-TOTAL	219,981,363	59,397,187	51,796,227	25,155,500	356,330,277	340,731,198	2,555,514,732	2,414,065,091	5.9%
Insurance Solicitors	48,643	9,057	10,661	1,976	70,337	53,457	563,899	492,012	14.6%
Producing	64,746	18,162	46,677	12,245	141,830	93,726	1,040,272	1,101,229	-5.5%
Manufacturing	124,584	25,850	9,791	10,501	170,726	177,403	1,268,586	1,268,092	0.0%
Wholesaling	6,486,641	1,091,379	2,004,523	457,757	10,040,299	10,203,556	73,502,146	73,212,422	0.4%
Services (Wholesale)	235,728	59,599	40,083	21,816	357,226	324,820	3,298,148	2,857,273	15.4%
Use (1/2%)	2,266,606	415,655	464,302	171,992	3,318,556	3,296,543	23,532,999	25,215,176	-6.7%
SUB-TOTAL	9,226,949	1,619,702	2,576,036	676,287	14,098,974	14,149,505	103,206,049	104,146,203	-0.9%
GRAND TOTAL	229,208,312	61,016,890	54,372,263	25,831,787	370,429,251	354,880,703	2,658,720,781	2,518,211,293	5.6%

GENERAL EXCISE AND USE TAX BASE FOR TAX LIABILITIES INCURRED IN THE JANUARY 2025 FILING PERIOD

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
					JAN 2025	JAN 2024	FY 2025	FY 2024	
Retailing	2,483,944,658	608,008,398	609,504,246	263,130,908	3,964,588,211	3,871,509,438	28,295,869,931	27,598,986,642	2.5%
Services	1,113,820,502	295,723,040	231,297,851	119,863,693	1,760,705,086	1,634,869,730	12,476,250,567	11,498,249,891	8.5%
Contracting	740,693,551	145,992,982	131,383,174	66,418,375	1,084,488,083	1,005,140,358	8,581,865,227	7,234,932,506	18.6%
Theater, Amuse., Radio, etc.	24,837,690	5,503,558	1,519,273	2,800,441	34,660,961	34,637,088	274,556,945	257,896,907	6.5%
Interest & All Others	229,036,145	95,865,858	108,664,573	43,078,520	476,645,097	427,265,967	2,702,783,641	2,462,201,025	9.8%
Commissions	62,668,714	17,026,230	14,760,793	10,275,270	104,731,008	100,947,970	806,248,096	767,003,029	5.1%
Hotel Rentals	265,507,192	196,814,078	111,035,353	79,416,582	652,773,204	632,519,991	4,191,126,549	4,308,050,714	-2.7%
All Other Rentals	512,320,160	110,670,030	75,920,351	38,244,480	737,155,021	711,634,401	5,895,543,913	5,549,066,466	6.2%
Use (4%)	66,705,468	9,325,506	10,820,056	5,659,234	92,510,264	99,755,003	663,623,429	675,240,085	-1.7%
SUB-TOTAL	5,499,534,081	1,484,929,679	1,294,905,670	628,887,505	8,908,256,934	8,518,279,946	63,887,868,296	60,351,627,264	5.9%
Insurance Solicitors	32,428,699	6,038,031	7,107,133	1,317,176	46,891,039	35,637,917	375,932,413	328,007,970	14.6%
Producing	12,949,295	3,632,337	9,335,444	2,448,938	28,366,015	18,745,271	208,054,358	220,245,701	-5.5%
Manufacturing	24,916,824	5,170,065	1,958,100	2,100,266	34,145,256	35,480,632	253,717,145	253,618,404	0.0%
Wholesaling	1,297,328,218	218,275,825	400,904,519	91,551,335	2,008,059,897	2,040,711,103	14,700,429,230	14,642,484,372	0.4%
Services (Wholesale)	47,145,565	11,919,791	8,016,674	4,363,151	71,445,181	64,964,023	659,629,507	571,454,531	15.4%
Use (1/2%)	453,321,285	83,131,061	92,860,346	34,398,466	663,711,158	659,308,540	4,706,599,881	5,043,035,140	-6.7%
SUB-TOTAL	1,868,089,887	328,167,109	520,182,217	136,179,332	2,852,618,546	2,854,847,486	20,904,362,534	21,058,846,118	-0.7%
GRAND TOTAL	7,367,623,968	1,813,096,788	1,815,087,887	765,066,837	11,760,875,480	11,373,127,432	84,792,230,830	81,410,473,383	4.2%

*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.