

| BUSINESS ACTIVITIES | OAHU DISTRICT | MAUI DISTRICT | HAWAII DISTRICT | KAUAI DISTRICT | ALL DISTRICTS | | CUMULATIVE TOTALS | | YEAR ON YEAR CHANGE |
|------------------------------|------------------|------------------|--------------------|-------------------|---------------|-------------|-------------------|---------------|---------------------|
| | | | | | APR 2025 | APR 2024 | FY 2025 | FY 2024 | |
| Retailing | 99,850,061 | 23,739,682 | 24,461,574 | 11,031,650 | 159,082,967 | 152,628,750 | 1,573,921,843 | 1,567,467,625 | 0.4% |
| Services | 46,073,624 | 10,443,408 | 9,529,425 | 4,281,018 | 70,327,476 | 67,456,775 | 664,709,309 | 661,838,609 | 0.4% |
| Contracting | 29,391,265 | 6,210,316 | 5,383,758 | 2,931,187 | 43,916,525 | 45,296,184 | 413,517,719 | 414,897,378 | -0.3% |
| Theater, Amuse., Radio, etc. | 1,173,673 | 241,710 | 74,712 | 119,900 | 1,609,996 | 1,429,458 | 15,055,888 | 14,875,349 | 1.2% |
| Interest & All Others | 7,896,789 | 2,800,516 | 1,780,045 | 1,425,810 | 13,903,160 | 13,850,125 | 141,397,164 | 141,344,129 | 0.0% |
| Commissions | 2,604,114 | 736,595 | 590,147 | 306,758 | 4,237,614 | 4,361,113 | 43,718,784 | 43,842,283 | -0.3% |
| Hotel Rentals | 9,980,493 | 6,515,418 | 3,514,237 | 3,036,446 | 23,046,594 | 21,853,557 | 248,592,923 | 247,399,886 | 0.5% |
| All Other Rentals | 19,657,762 | 4,083,413 | 2,857,840 | 1,360,044 | 27,959,060 | 27,490,895 | 313,705,454 | 313,237,290 | 0.1% |
| Use (4%) | 2,139,187 | 561,353 | 571,424 | 176,072 | 3,448,037 | 3,449,892 | 37,338,387 | 37,340,242 | 0.0% |
| SUB-TOTAL | 218,766,969 | 55,332,412 | 48,763,161 | 24,668,887 | 347,531,429 | 337,816,749 | 3,451,957,471 | 3,442,242,791 | 0.3% |
| | | | | | | | | | |
| Insurance Solicitors | 45,398 | 3,725 | 4,490 | 1,960 | 55,574 | 52,879 | 687,627 | 684,932 | 0.4% |
| Producing | 65,194 | 5,328 | 38,731 | 8,285 | 117,538 | 122,951 | 1,472,963 | 1,478,375 | -0.4% |
| Manufacturing | 118,553 | 25,756 | 11,108 | 11,695 | 167,112 | 185,732 | 1,818,762 | 1,837,382 | -1.0% |
| Wholesaling | 6,831,218 | 1,030,114 | 2,032,101 | 466,056 | 10,359,489 | 10,336,565 | 103,332,621 | 103,309,697 | 0.0% |
| Services (Wholesale) | 262,553 | 50,338 | 36,239 | 17,735 | 366,864 | 320,306 | 3,975,335 | 3,928,776 | 1.2% |
| Use (1/2%) | 2,252,125 | 350,835 | 412,631 | 167,326 | 3,182,916 | 3,345,567 | 35,290,390 | 35,453,040 | -0.5% |
| SUB-TOTAL | 9,575,041 | 1,466,095 | 2,535,300 | 673,058 | 14,249,494 | 14,363,999 | 146,577,697 | 146,692,203 | -0.1% |
| | | | | | | | | | |
| GRAND TOTAL | 228,342,010 | 56,798,507 | 51,298,461 | 25,341,944 | 361,780,923 | 352,180,749 | 3,598,535,168 | 3,588,934,994 | 0.3% |

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

| BUSINESS ACTIVITIES | OAHU DISTRICT | MAUI DISTRICT | HAWAII DISTRICT | KAUAI DISTRICT | ALL DISTRICTS | | CUMULATIVE TOTALS | | YEAR ON YEAR CHANGE |
|------------------------------|------------------|------------------|--------------------|-------------------|----------------|----------------|-------------------|-----------------|---------------------|
| | | | | | APR 2025 | APR 2024 | FY 2025 | FY 2024 | |
| Retailing | 2,496,251,519 | 593,492,059 | 611,539,343 | 275,791,260 | 3,977,074,180 | 3,815,718,752 | 39,348,046,065 | 39,186,690,637 | 0.4% |
| Services | 1,151,840,608 | 261,085,192 | 238,235,627 | 107,025,461 | 1,758,186,888 | 1,686,419,381 | 16,617,732,734 | 16,545,965,227 | 0.4% |
| Contracting | 734,781,626 | 155,257,893 | 134,593,949 | 73,279,669 | 1,097,913,136 | 1,132,404,600 | 10,337,942,975 | 10,372,434,439 | -0.3% |
| Theater, Amuse., Radio, etc. | 29,341,831 | 6,042,754 | 1,867,809 | 2,997,506 | 40,249,900 | 35,736,443 | 376,397,190 | 371,883,733 | 1.2% |
| Interest & All Others | 197,419,733 | 70,012,901 | 44,501,113 | 35,645,258 | 347,579,005 | 346,253,118 | 3,534,929,105 | 3,533,603,218 | 0.0% |
| Commissions | 65,102,847 | 18,414,875 | 14,753,676 | 7,668,950 | 105,940,348 | 109,027,826 | 1,092,969,609 | 1,096,057,087 | -0.3% |
| Hotel Rentals | 249,512,336 | 162,885,454 | 87,855,913 | 75,911,146 | 576,164,849 | 546,338,928 | 6,214,823,073 | 6,184,997,151 | 0.5% |
| All Other Rentals | 491,444,053 | 102,085,334 | 71,446,002 | 34,001,103 | 698,976,491 | 687,272,387 | 7,842,636,344 | 7,830,932,239 | 0.1% |
| Use (4%) | 53,479,682 | 14,033,837 | 14,285,596 | 4,401,812 | 86,200,927 | 86,247,298 | 933,459,675 | 933,506,046 | 0.0% |
| SUB-TOTAL | 5,469,174,237 | 1,383,310,299 | 1,219,079,026 | 616,722,164 | 8,688,285,726 | 8,445,418,732 | 86,298,936,771 | 86,056,069,777 | 0.3% |
| | | | | | | | | | |
| Insurance Solicitors | 30,265,558 | 2,483,325 | 2,993,249 | 1,306,977 | 37,049,109 | 35,252,407 | 458,417,920 | 456,621,218 | 0.4% |
| Producing | 13,038,824 | 1,065,612 | 7,746,199 | 1,657,041 | 23,507,676 | 24,590,190 | 294,592,516 | 295,675,030 | -0.4% |
| Manufacturing | 23,710,582 | 5,151,288 | 2,221,595 | 2,338,990 | 33,422,455 | 37,146,479 | 363,752,387 | 367,476,411 | -1.0% |
| Wholesaling | 1,366,243,570 | 206,022,725 | 406,420,274 | 93,211,237 | 2,071,897,805 | 2,067,312,979 | 20,666,524,179 | 20,661,939,353 | 0.0% |
| Services (Wholesale) | 52,510,608 | 10,067,529 | 7,247,757 | 3,546,990 | 73,372,883 | 64,061,159 | 795,067,007 | 785,755,282 | 1.2% |
| Use (1/2%) | 450,424,908 | 70,166,926 | 82,526,167 | 33,465,204 | 636,583,205 | 669,113,353 | 7,058,077,912 | 7,090,608,060 | -0.5% |
| SUB-TOTAL | 1,936,194,050 | 294,957,405 | 509,155,240 | 135,526,439 | 2,875,833,133 | 2,897,476,567 | 29,636,431,921 | 29,658,075,354 | -0.1% |
| | | | | | | | | | |
| GRAND TOTAL | 7,405,368,286 | 1,678,267,703 | 1,728,234,266 | 752,248,603 | 11,564,118,859 | 11,342,895,299 | 115,935,368,692 | 115,714,145,132 | 0.2% |

*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.