

GENERAL EXCISE AND USE TAX LIABILITIES INCURRED IN THE MAY 2025 FILING PERIOD*

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
					MAY 2025	MAY 2024	FY 2025	FY 2024	
Retailing	107,366,513	24,750,416	24,374,454	11,390,766	167,882,149	164,282,420	1,777,288,908	1,731,750,046	2.6%
Services	45,021,951	9,149,753	8,772,633	3,905,022	66,849,358	66,878,769	774,977,244	728,717,378	6.3%
Contracting	26,987,664	5,645,777	5,634,140	3,110,384	41,377,965	43,869,193	514,213,466	458,766,570	12.1%
Theater, Amuse., Radio, etc.	1,395,133	286,479	1,830,369	79,459	1,830,369	1,540,527	17,451,141	16,415,876	6.3%
Interest & All Others	7,836,281	2,579,238	1,756,519	1,500,065	13,672,104	13,708,464	165,887,068	155,052,593	7.0%
Commissions	2,407,448	609,933	469,848	310,879	3,798,108	4,230,515	49,283,636	48,072,799	2.5%
Hotel Rentals	9,559,596	5,793,653	3,113,640	2,877,797	21,344,686	20,696,741	264,914,933	268,096,627	-1.2%
All Other Rentals	19,081,303	3,959,121	2,795,644	1,394,597	27,230,665	26,447,518	356,402,088	339,684,808	4.9%
Use (4%)	2,498,210	382,760	328,498	347,043	3,556,511	3,337,795	40,416,491	40,678,037	-0.6%
SUB-TOTAL	222,154,099	53,157,130	47,314,673	24,916,014	347,541,916	344,991,942	3,960,834,976	3,787,234,733	4.6%
Insurance Solicitors	39,836	3,931	4,866	1,730	50,363	50,974	829,890	735,906	12.8%
Producing	52,018	4,690	44,223	9,652	110,583	116,895	1,523,807	1,595,270	-4.5%
Manufacturing	143,779	27,105	14,008	11,585	196,477	189,214	2,010,461	2,026,596	-0.8%
Wholesaling	6,817,378	986,645	1,974,674	447,265	10,225,961	10,712,484	113,985,470	114,022,181	0.0%
Services (Wholesale)	221,840	45,998	43,257	19,780	330,876	318,505	4,743,274	4,247,282	11.7%
Use (1/2%)	2,727,721	465,603	496,975	216,050	3,906,349	3,775,440	36,731,902	39,228,480	-6.4%
SUB-TOTAL	10,002,572	1,533,973	2,578,002	706,062	14,820,609	15,163,512	159,824,804	161,855,714	-1.3%
GRAND TOTAL	232,156,671	54,691,103	49,892,675	25,622,076	362,362,525	360,155,454	4,120,659,780	3,949,090,448	4.3%

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

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
					MAY 2025	MAY 2024	FY 2025	FY 2024	
Retailing	2,684,162,831	618,760,392	609,361,350	284,769,147	4,197,053,720	4,107,060,503	44,432,222,711	43,293,751,139	2.6%
Services	1,125,548,763	228,743,836	219,315,815	97,625,548	1,671,233,962	1,671,969,232	19,374,431,110	18,217,934,459	6.3%
Contracting	674,691,599	141,144,418	140,853,512	77,759,607	1,034,449,137	1,096,729,819	12,855,336,640	11,469,164,258	12.1%
Theater, Amuse., Radio, etc.	34,878,329	7,161,983	1,732,427	1,986,484	45,759,223	38,513,173	436,278,534	410,396,906	6.3%
Interest & All Others	195,907,029	64,480,952	43,912,976	37,501,636	341,802,594	342,711,602	4,147,176,712	3,876,314,820	7.0%
Commissions	60,186,189	15,248,335	11,746,188	7,771,986	94,952,697	105,762,879	1,232,090,908	1,201,819,966	2.5%
Hotel Rentals	238,989,909	144,841,316	77,841,005	71,944,922	533,617,153	517,418,518	6,622,873,315	6,702,415,669	-1.2%
All Other Rentals	477,032,571	98,978,017	69,891,110	34,864,937	680,766,635	661,187,961	8,910,052,202	8,492,120,200	4.9%
Use (4%)	62,455,250	9,568,998	8,212,445	8,676,078	88,912,772	83,444,872	1,010,412,266	1,016,950,917	-0.6%
SUB-TOTAL	5,553,852,471	1,328,928,246	1,182,866,829	622,900,347	8,688,547,892	8,624,798,557	99,020,874,398	94,680,868,335	4.6%
Insurance Solicitors	26,557,420	2,620,787	3,243,759	1,153,474	33,575,440	33,982,796	553,259,909	490,604,014	12.8%
Producing	10,403,546	938,046	8,844,564	1,930,404	22,116,560	23,378,944	304,761,360	319,053,974	-4.5%
Manufacturing	28,755,849	5,421,004	2,801,619	2,316,984	39,295,457	37,842,709	402,092,299	405,319,120	-0.8%
Wholesaling	1,363,475,572	197,329,042	394,934,722	89,452,905	2,045,192,242	2,142,496,864	22,797,094,085	22,804,436,217	0.0%
Services (Wholesale)	44,368,020	9,199,665	8,651,475	3,955,962	66,175,122	63,701,039	948,654,734	849,456,321	11.7%
Use (1/2%)	545,544,227	93,120,623	99,394,945	43,210,076	781,269,871	755,087,990	7,346,380,319	7,845,696,050	-6.4%
SUB-TOTAL	2,019,104,634	308,629,168	517,871,084	142,019,805	2,987,624,691	3,056,490,342	32,352,242,706	32,714,565,696	-1.1%
GRAND TOTAL	7,572,957,104	1,637,557,414	1,700,737,912	764,920,152	11,676,172,583	11,681,288,899	131,373,117,104	127,395,434,031	3.1%

*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.