STATE OF HAWAII DEPARTMENT OF TAXATION

TRANSIENT ACCOMMODATIONS TAX LIABILITIES INCURRED IN THE MAY 2025 FILING PERIOD*

TAX TYPE	OAHU	MAUI	HAWAII	KAUAI	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR
	DISTRICT	DISTRICT	DISTRICT	DISTRICT	MAY 2025	MAY 2024	FY 2025	FY 2024	CHANGE
Transient Accommodations	25,337,360	16,072,967	7,922,386	7,914,662	57,247,376	55,126,881	693,253,456	697,097,718	-0.6%
Timeshare Occupancy	1,197,473	1,153,511	510,326	616,860	3,478,170	3,306,865	39,160,076	34,122,918	14.8%
TOTAL	26,534,833	17,226,479	8,432,712	8,531,522	60,725,546	58,433,747	732,413,532	731,220,636	0.2%

TRANSIENT ACCOMMODATIONS TAX BASE FOR TAX LIABILITIES INCURRED IN THE MAY 2025 FILING PERIOD

TAX TYPE	OAHU	MAUI	HAWAII	KAUAI	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR
	DISTRICT	DISTRICT	DISTRICT	DISTRICT	MAY 2025	MAY 2024	FY 2025	FY 2024	CHANGE
Transient Accommodations	247,193,759	156,809,435	77,291,570	77,216,219	558,510,983	537,823,232	6,763,448,349	6,800,953,348	-0.6%
Timeshare Occupancy	11,682,661	11,253,770	4,978,788	6,018,145	33,933,365	32,262,101	382,049,521	332,906,514	14.8%
TOTAL	258,876,420	168,063,205	82,270,357	83,234,365	592,444,348	570,085,334	7,145,497,870	7,133,859,862	0.2%

*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.

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