

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
					JUL 2025	JUL 2024	FY 2026	FY 2025	
Retailing	106,021,128	24,651,085	24,342,172	11,446,278	166,460,663	160,502,545	166,460,663	160,502,545	3.7%
Services	47,209,505	9,457,801	9,799,908	4,529,475	70,996,688	68,075,113	70,996,688	68,075,113	4.3%
Contracting	29,138,843	6,160,638	4,823,988	3,118,164	43,241,633	49,778,007	43,241,633	49,778,007	-13.1%
Theater, Amuse., Radio, etc.	1,354,080	294,862	104,958	154,322	1,908,222	1,914,699	1,908,222	1,914,699	-0.3%
Interest & All Others	9,223,926	3,095,871	1,866,173	1,569,327	15,755,297	15,372,849	15,755,297	15,372,849	2.5%
Commissions	2,719,541	605,058	479,127	347,200	4,150,927	4,446,517	4,150,927	4,446,517	-6.6%
Hotel Rentals	12,133,740	7,062,508	3,680,868	3,485,819	26,362,935	26,475,726	26,362,935	26,475,726	-0.4%
All Other Rentals	20,920,997	4,192,518	2,922,243	1,539,137	29,574,896	31,722,120	29,574,896	31,722,120	-6.8%
Use (4%)	2,294,489	408,568	355,239	181,689	3,239,986	3,885,628	3,239,986	3,885,628	-16.6%
SUB-TOTAL	231,016,251	55,928,910	48,374,676	26,371,411	361,691,247	362,173,205	361,691,247	362,173,205	-0.1%
Insurance Solicitors	47,035	4,407	4,346	2,019	57,807	59,327	57,807	59,327	-2.6%
Producing	52,833	5,420	48,865	9,166	116,284	118,782	116,284	118,782	-2.1%
Manufacturing	166,045	25,929	14,931	13,181	220,087	148,269	220,087	148,269	48.4%
Wholesaling	7,056,507	1,117,668	1,971,862	466,283	10,612,319	10,650,038	10,612,319	10,650,038	-0.4%
Services (Wholesale)	260,178	46,181	41,917	21,692	369,969	371,315	369,969	371,315	-0.4%
Use (1/2%)	2,371,344	363,458	424,355	171,471	3,330,628	3,359,622	3,330,628	3,359,622	-0.9%
SUB-TOTAL	9,953,942	1,563,063	2,506,276	683,812	14,707,093	14,707,352	14,707,093	14,707,352	0.0%
GRAND TOTAL	240,970,193	57,491,974	50,880,951	27,055,223	376,398,341	376,880,557	376,398,341	376,880,557	-0.1%

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

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
					JUL 2025	JUL 2024	FY 2026	FY 2025	
Retailing	2,650,528,212	616,277,134	608,554,297	286,156,941	4,161,516,585	4,012,563,629	4,161,516,585	4,012,563,629	3.7%
Services	1,180,237,614	236,445,035	244,997,692	113,236,866	1,774,917,207	1,701,877,820	1,774,917,207	1,701,877,820	4.3%
Contracting	728,471,078	154,015,948	120,599,703	77,954,100	1,081,040,830	1,244,450,175	1,081,040,830	1,244,450,175	-13.1%
Theater, Amuse., Radio, etc.	33,852,011	7,371,560	2,623,943	3,858,041	47,705,555	47,867,479	47,705,555	47,867,479	-0.3%
Interest & All Others	230,598,148	77,396,786	46,654,323	39,233,177	393,882,434	384,321,215	393,882,434	384,321,215	2.5%
Commissions	67,988,533	15,126,446	11,978,185	8,680,001	103,773,165	111,162,937	103,773,165	111,162,937	-6.6%
Hotel Rentals	303,343,500	176,562,706	92,021,692	87,145,477	659,073,375	661,893,162	659,073,375	661,893,162	-0.4%
All Other Rentals	523,024,932	104,812,955	73,056,076	38,478,434	739,372,397	793,053,004	739,372,397	793,053,004	-6.8%
Use (4%)	57,362,236	10,214,191	8,880,985	4,542,227	80,999,639	97,140,706	80,999,639	97,140,706	-16.6%
SUB-TOTAL	5,775,406,265	1,398,222,760	1,209,366,897	659,285,263	9,042,281,186	9,054,330,126	9,042,281,186	9,054,330,126	-0.1%
Insurance Solicitors	31,356,443	2,938,274	2,897,261	1,345,913	38,537,892	39,551,089	38,537,892	39,551,089	-2.6%
Producing	10,566,545	1,083,958	9,773,078	1,833,251	23,256,833	23,756,407	23,256,833	23,756,407	-2.1%
Manufacturing	33,209,049	5,185,871	2,986,126	2,636,295	44,017,341	29,653,762	44,017,341	29,653,762	48.4%
Wholesaling	1,411,301,350	223,533,504	394,372,397	93,256,564	2,122,463,815	2,130,007,554	2,122,463,815	2,130,007,554	-0.4%
Services (Wholesale)	52,035,688	9,236,281	8,383,383	4,338,354	73,993,706	74,263,031	73,993,706	74,263,031	-0.4%
Use (1/2%)	474,268,882	72,691,576	84,870,952	34,294,168	666,125,578	671,924,337	666,125,578	671,924,337	-0.9%
SUB-TOTAL	2,012,737,958	314,669,465	503,283,196	137,704,546	2,968,395,164	2,969,156,179	2,968,395,164	2,969,156,179	0.0%
GRAND TOTAL	7,788,144,223	1,712,892,225	1,712,650,094	796,989,809	12,010,676,350	12,023,486,305	12,010,676,350	12,023,486,305	-0.1%

*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.