STATE OF HAWAII DEPARTMENT OF TAXATION

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

TAX TYPE	OAHU	MAUI	HAWAII	KAUAI	KAUAI ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR
	DISTRICT	DISTRICT	DISTRICT	DISTRICT	JUL 2025	JUL 2024	FY 2026	FY 2025	CHANGE
Transient Accommodations	31,854,543	19,683,423	9,521,204	9,362,796	70,421,966	69,810,314	70,421,966	69,810,314	0.9%
Timeshare Occupancy	1,295,653	1,249,405	536 , 937	794,259	3,876,254	3,671,885	3,876,254	3,671,885	5.6%
TOTAL	33,150,196	20,932,828	10,058,140	10,157,056	74,298,220	73,482,198	74,298,220	73,482,198	1.1%

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

TAX TYPE	OAHU	MAUI	HAWAII	KAUAI	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR
	DISTRICT	DISTRICT	DISTRICT	DISTRICT	JUL 2025	JUL 2024	FY 2026	FY 2025	CHANGE
Transient Accommodations	310,776,029	192,033,397	92,889,790	91,344,355	687,043,572	681,076,232	687,043,572	681,076,232	0.9%
Timeshare Occupancy	12,640,518	12,189,316	5,238,405	7,748,872	37,817,111	35,823,264	37,817,111	35,823,264	5.6%
TOTAL	323,416,547	204,222,713	98,128,195	99,093,227	724,860,683	716,899,497	724,860,683	716,899,497	1.1%

*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.

Tax Research and Planning Monthly 11-20-2025