

STATE OF HAWAII
DEPARTMENT OF TAXATION

GENERAL EXCISE AND USE TAX COLLECTIONS - SEPTEMBER 2025

	ALL DISTRICTS		CUMULATIVE TOTALS	
	SEP 2025	SEP 2024	2025-2026	2024-2025
Retailing	166,033,138	160,461,394	502,404,064	484,045,483
Services	71,473,419	69,531,747	233,510,599	222,989,716
Contracting	45,426,914	52,251,620	137,748,372	158,686,615
Theater, Amuse., Radio, etc.	1,498,109	1,500,254	5,127,651	5,483,351
Interest & All Others	14,482,546	15,123,478	47,375,859	46,257,121
Commissions	4,407,420	4,412,180	14,105,829	14,616,862
Hotel Rentals	23,966,585	23,336,494	78,828,589	79,416,348
All Other Rentals	33,272,513	32,675,753	113,170,812	113,419,355
Use (4%)	3,395,748	3,953,529	9,699,492	13,270,846
SUB-TOTAL	363,956,392	363,246,449	1,141,971,267	1,138,185,697
Insurance Solicitors	62,451	70,107	293,340	299,240
Producing	147,144	140,084	467,345	462,382
Manufacturing	185,909	175,214	641,733	540,597
Wholesaling	10,712,256	10,638,450	33,151,924	32,259,651
Services (Wholesale)	437,444	492,103	1,680,670	1,693,011
Use (1/2%)	3,387,706	3,184,159	10,194,938	9,964,469
SUB-TOTAL	14,932,910	14,700,117	46,429,949	45,219,350
ALLOCATED COLLECTIONS	378,889,301	377,946,566	1,188,401,216	1,183,405,047
UNALLOCATED NET COLLECTIONS	2,895,352	(21,494,600)	8,738,301	(14,670,854)
GRAND TOTAL	381,784,653	356,451,966	1,197,139,517	1,168,734,194

GENERAL EXCISE AND USE TAX BASE - SEPTEMBER 2025

	ALL DISTRICTS		CUMULATIVE TOTALS	
	SEP 2025	SEP 2024	2025-2026	2024-2025
Retailing	4,150,828,458	4,011,534,850	12,560,101,602	12,101,137,075
Services	1,786,835,487	1,738,293,675	5,837,764,974	5,574,742,900
Contracting	1,135,672,845	1,306,290,500	3,443,709,305	3,967,165,375
Theater, Amuse., Radio, etc.	37,452,717	37,506,350	128,191,281	137,083,775
Interest & All Others	362,063,657	378,086,950	1,184,396,476	1,156,428,025
Commissions	110,185,491	110,304,500	352,645,730	365,421,550
Hotel Rentals	599,164,617	583,412,350	1,970,714,716	1,985,408,700
All Other Rentals	831,812,818	816,893,825	2,829,270,296	2,835,483,875
Use (4%)	84,893,697	98,838,225	242,487,298	331,771,150
SUB-TOTAL	9,098,909,788	9,081,161,225	28,549,281,679	28,454,642,425
Insurance Solicitors	41,633,761	46,738,000	195,559,772	199,493,333
Producing	29,428,730	28,016,800	93,469,072	92,476,400
Manufacturing	37,181,846	35,042,800	128,346,510	108,119,400
Wholesaling	2,142,451,195	2,127,690,000	6,630,384,829	6,451,930,200
Services (Wholesale)	87,488,800	98,420,600	336,133,935	338,602,200
Use (1/2%)	677,541,243	636,831,800	2,038,987,543	1,992,893,800
SUB-TOTAL	3,015,725,576	2,972,740,000	9,422,881,662	9,183,515,333
GRAND TOTAL	12,114,635,364	12,053,901,225	37,972,163,341	37,638,157,758

NOTES:

1. This report is on cash basis accounting and may be distorted on a monthly basis, primarily due to cutoffs and out-of-period adjustments.

2. This report reflects the tax bases for only allocated collections. The base for the unallocated net collections cannot be determined due to differing tax rates which may be applicable.