

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

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
					SEP 2025	SEP 2024	FY 2026	FY 2025	
Retailing	103,930,778	22,488,989	23,538,171	10,559,826	160,517,764	152,142,375	491,816,041	471,681,458	4.3%
Services	51,029,825	10,637,252	10,735,213	4,599,694	77,001,983	75,920,135	216,373,920	211,054,631	2.5%
Contracting	31,266,955	7,645,132	6,294,904	3,575,716	48,782,707	48,827,520	136,668,865	150,831,389	-9.4%
Theater, Amuse., Radio, etc.	1,178,959	135,408	65,746	122,141	1,502,253	1,443,793	4,996,672	4,988,915	0.2%
Interest & All Others	9,874,983	2,300,844	1,664,046	1,392,128	15,232,002	15,139,631	45,297,938	45,496,675	-0.4%
Commissions	3,317,890	658,065	549,301	386,392	4,911,647	4,728,229	13,161,148	13,287,026	-0.9%
Hotel Rentals	9,736,141	5,375,312	2,985,712	2,873,128	20,970,294	20,844,417	70,884,553	70,303,898	0.8%
All Other Rentals	25,207,388	4,680,686	3,237,164	1,852,037	34,977,275	34,061,689	95,379,720	96,972,083	-1.6%
Use (4%)	2,130,681	380,789	519,459	189,491	3,220,419	3,564,376	9,599,607	11,269,353	-14.8%
SUB-TOTAL	237,673,599	54,302,477	49,589,715	25,550,552	367,116,343	356,672,166	1,084,178,465	1,075,885,429	0.8%
Insurance Solicitors	66,830	7,908	8,502	3,552	86,792	89,418	193,846	201,769	-3.9%
Producing	67,610	15,264	54,653	13,512	151,040	133,142	391,228	385,979	1.4%
Manufacturing	138,496	34,804	25,573	17,035	215,909	191,816	618,592	515,728	19.9%
Wholesaling	7,322,727	1,055,061	2,064,716	440,873	10,883,377	10,112,554	32,039,913	31,184,082	2.7%
Services (Wholesale)	315,506	66,593	69,119	27,268	478,487	511,086	1,193,527	1,234,351	-3.3%
Use (1/2%)	2,423,880	386,449	441,439	221,148	3,472,916	3,339,845	10,194,812	9,865,816	3.3%
SUB-TOTAL	10,335,050	1,566,080	2,664,002	723,389	15,288,521	14,377,860	44,631,918	43,387,724	2.9%
GRAND TOTAL	248,008,650	55,868,557	52,253,717	26,273,941	382,404,865	371,050,026	1,128,810,383	1,119,273,153	0.9%

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

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
					SEP 2025	SEP 2024	FY 2026	FY 2025	
Retailing	2,598,269,452	562,224,735	588,454,264	263,995,657	4,012,944,108	3,803,559,372	12,295,401,032	11,792,036,450	4.3%
Services	1,275,745,618	265,931,293	268,380,319	114,992,355	1,925,049,584	1,898,003,386	5,409,347,991	5,276,365,785	2.5%
Contracting	781,673,866	191,128,306	157,372,593	89,392,898	1,219,567,665	1,220,687,991	3,416,721,622	3,770,784,718	-9.4%
Theater, Amuse., Radio, etc.	29,473,987	3,385,189	1,643,642	3,053,519	37,556,337	36,094,830	124,916,807	124,722,867	0.2%
Interest & All Others	246,874,581	57,521,110	41,601,161	34,803,189	380,800,040	378,490,787	1,132,448,461	1,137,416,882	-0.4%
Commissions	82,947,244	16,451,616	13,732,513	9,659,797	122,791,171	118,205,715	329,028,704	332,175,651	-0.9%
Hotel Rentals	243,403,528	134,382,807	74,642,805	71,828,199	524,257,338	521,110,428	1,772,113,826	1,757,597,454	0.8%
All Other Rentals	630,184,688	117,017,148	80,929,112	46,300,928	874,431,876	851,542,231	2,384,493,001	2,424,302,087	-1.6%
Use (4%)	53,267,018	9,519,715	12,986,466	4,737,269	80,510,468	89,109,407	239,990,176	281,733,832	-14.8%
SUB-TOTAL	5,941,839,982	1,357,561,920	1,239,742,874	638,763,810	9,177,908,586	8,916,804,148	27,104,461,620	26,897,135,725	0.8%
Insurance Solicitors	44,553,509	5,271,707	5,668,109	2,368,300	57,861,626	59,611,922	129,230,832	134,512,359	-3.9%
Producing	13,522,053	3,052,895	10,930,605	2,702,364	30,207,917	26,628,341	78,245,546	77,195,780	1.4%
Manufacturing	27,699,207	6,960,842	5,114,683	3,407,071	43,181,803	38,363,110	123,718,368	103,145,576	19.9%
Wholesaling	1,464,545,461	211,012,207	412,943,145	88,174,501	2,176,675,313	2,022,510,790	6,407,982,666	6,236,816,347	2.7%
Services (Wholesale)	63,101,248	13,318,675	13,823,845	5,453,696	95,697,464	102,217,187	238,705,360	246,870,138	-3.3%
Use (1/2%)	484,776,061	77,289,825	88,287,772	44,229,620	694,583,277	667,968,916	2,038,962,468	1,973,163,228	3.3%
SUB-TOTAL	2,098,197,539	316,906,151	536,768,157	146,335,553	3,098,207,400	2,917,300,266	9,016,845,240	8,771,703,427	2.8%
GRAND TOTAL	8,040,037,522	1,674,468,071	1,776,511,031	785,099,362	12,276,115,986	11,834,104,414	36,121,306,860	35,668,839,153	1.3%

*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.