

STATE OF HAWAII
DEPARTMENT OF TAXATION

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

TAX TYPE	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
					SEP 2025	SEP 2024	FY 2026	FY 2025	
Transient Accommodations	24,941,071	13,492,892	6,901,972	7,230,194	52,566,130	51,398,643	185,484,839	182,552,825	1.6%
Timeshare Occupancy	1,300,336	1,128,738	492,025	703,100	3,624,199	3,409,505	11,159,215	10,497,060	6.3%
TOTAL	26,241,408	14,621,630	7,393,998	7,933,293	56,190,329	54,808,148	196,644,054	193,049,885	1.9%

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

TAX TYPE	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
					SEP 2025	SEP 2024	FY 2026	FY 2025	
Transient Accommodations	243,327,527	131,637,974	67,336,314	70,538,475	512,840,290	501,450,173	1,809,608,184	1,781,003,171	1.6%
Timeshare Occupancy	12,686,206	11,012,078	4,800,249	6,859,511	35,358,043	33,263,461	108,870,395	102,410,338	6.3%
TOTAL	256,013,732	142,650,053	72,136,563	77,397,985	548,198,332	534,713,634	1,918,478,579	1,883,413,509	1.9%

*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.