

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

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
					OCT 2025	OCT 2024	FY 2026	FY 2025	
Retailing	103,955,784	23,306,220	23,680,318	10,650,559	161,592,881	155,263,258	653,408,923	626,944,716	4.2%
Services	48,401,579	9,853,687	9,799,824	4,341,496	72,396,586	67,950,863	288,770,506	279,005,494	3.5%
Contracting	32,061,962	6,658,768	6,744,041	3,712,095	49,176,866	43,461,168	185,845,731	194,292,557	-4.3%
Theater, Amuse., Radio, etc.	908,738	248,005	56,561	119,158	1,332,461	1,327,216	6,329,134	6,316,131	0.2%
Interest & All Others	8,140,516	2,538,459	1,669,903	1,455,823	13,804,701	13,864,081	59,102,639	59,360,756	-0.4%
Commissions	3,204,553	496,269	513,289	346,149	4,560,259	4,115,434	17,721,407	17,402,460	1.8%
Hotel Rentals	9,352,029	5,437,731	2,912,043	2,610,711	20,312,513	19,298,107	91,197,067	89,602,006	1.8%
All Other Rentals	19,639,467	3,945,627	2,619,025	1,458,164	27,662,283	27,628,212	123,042,003	124,600,295	-1.3%
Use (4%)	2,302,962	484,894	276,168	3,491,901	3,491,901	3,745,417	13,091,508	15,014,770	-12.8%
SUB-TOTAL	227,967,590	52,969,660	48,422,881	24,970,322	354,330,452	336,653,757	1,438,508,917	1,412,539,186	1.8%
Insurance Solicitors	46,574	4,022	4,936	2,425	57,957	57,476	251,803	259,245	-2.9%
Producing	50,464	4,935	46,619	9,592	111,611	114,630	502,838	500,609	0.4%
Manufacturing	128,738	35,216	23,355	12,357	199,666	168,630	818,258	684,358	19.6%
Wholesaling	7,443,564	1,115,232	2,151,543	462,622	11,172,962	10,436,420	43,212,875	41,620,502	3.8%
Services (Wholesale)	290,112	53,086	37,389	25,503	406,090	333,124	1,599,617	1,567,475	2.1%
Use (1/2%)	2,376,239	383,903	517,400	168,667	3,446,209	3,194,948	13,641,021	13,060,764	4.4%
SUB-TOTAL	10,335,692	1,596,394	2,781,243	681,166	15,394,494	14,305,229	60,026,413	57,692,952	4.0%
GRAND TOTAL	238,303,281	54,566,053	51,204,124	25,651,488	369,724,947	350,958,986	1,498,535,330	1,470,232,138	1.9%

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

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
					OCT 2025	OCT 2024	FY 2026	FY 2025	
Retailing	2,598,894,612	582,655,506	592,007,939	266,263,975	4,039,822,032	3,881,581,451	16,335,223,064	15,673,617,900	4.2%
Services	1,210,039,476	246,342,187	244,995,592	108,537,403	1,809,914,657	1,698,771,570	7,219,262,648	6,975,137,356	3.5%
Contracting	801,549,055	166,469,189	168,601,034	92,802,367	1,229,421,645	1,086,529,210	4,646,143,267	4,857,313,928	-4.3%
Theater, Amuse., Radio, etc.	22,718,446	6,200,117	1,414,031	2,978,938	33,311,532	33,180,405	158,228,339	157,903,271	0.2%
Interest & All Others	203,512,898	63,461,469	41,747,573	36,395,579	345,117,518	346,602,024	1,477,565,979	1,484,018,906	-0.4%
Commissions	80,113,830	12,406,714	12,832,214	8,653,720	114,006,478	102,885,859	443,035,182	435,061,510	1.8%
Hotel Rentals	233,800,713	135,943,281	72,801,078	65,267,765	507,812,837	482,452,686	2,279,926,663	2,240,050,141	1.8%
All Other Rentals	490,986,669	98,640,687	65,475,616	36,454,107	691,557,079	690,705,293	3,076,050,080	3,115,007,380	-1.3%
Use (4%)	57,574,048	12,122,340	10,696,945	6,904,191	87,297,525	93,635,427	327,287,701	375,369,259	-12.8%
SUB-TOTAL	5,699,189,748	1,324,241,489	1,210,572,022	624,258,046	8,858,261,305	8,416,343,925	35,962,722,924	35,313,479,650	1.8%
Insurance Solicitors	31,049,255	2,681,525	3,290,408	1,616,688	38,637,877	38,317,483	167,868,709	172,829,842	-2.9%
Producing	10,092,841	986,946	9,323,866	1,918,477	22,322,130	22,925,963	100,567,676	100,121,743	0.4%
Manufacturing	25,747,699	7,043,147	4,671,086	2,471,333	39,933,265	33,726,011	163,651,634	136,871,587	19.6%
Wholesaling	1,488,712,800	223,046,486	430,308,695	92,524,400	2,234,592,381	2,087,284,058	8,642,575,047	8,324,100,405	3.8%
Services (Wholesale)	58,022,435	10,617,176	7,477,791	5,100,563	81,217,965	66,624,846	319,923,324	313,494,984	2.1%
Use (1/2%)	475,247,762	76,780,558	103,479,996	33,733,478	689,241,793	638,989,581	2,728,204,262	2,612,152,809	4.4%
SUB-TOTAL	2,088,872,792	321,155,838	558,551,842	137,364,939	3,105,945,411	2,887,867,943	12,122,790,651	11,659,571,370	4.0%
GRAND TOTAL	7,788,062,540	1,645,397,327	1,769,123,864	761,622,985	11,964,206,716	11,304,211,868	48,085,513,575	46,973,051,021	2.4%

\*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.