

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
					NOV 2025	NOV 2024	FY 2026	FY 2025	
Retailing	103,805,997	23,391,222	23,681,651	10,135,783	161,014,653	156,630,899	814,423,576	783,575,615	3.9%
Services	42,946,596	8,880,954	9,131,073	3,829,748	64,788,371	63,444,198	353,558,877	342,449,692	3.2%
Contracting	27,977,010	6,150,930	6,256,069	2,906,538	43,290,547	41,294,345	229,136,278	235,586,902	-2.7%
Theater, Amuse., Radio, etc.	922,323	180,697	71,317	105,599	1,279,937	1,466,114	7,609,070	7,782,245	-2.2%
Interest & All Others	7,767,970	2,472,985	1,567,951	1,336,639	13,145,545	13,064,158	72,248,184	72,424,915	-0.2%
Commissions	2,942,443	737,039	396,095	374,632	4,450,208	4,117,622	22,171,615	21,520,082	3.0%
Hotel Rentals	9,040,654	5,912,539	3,243,185	2,395,018	20,591,396	19,652,685	111,788,462	109,254,691	2.3%
All Other Rentals	18,595,542	3,807,678	2,511,035	1,309,180	26,223,436	26,236,153	149,265,440	150,836,448	-1.0%
Use (4%)	2,426,367	407,353	536,027	220,661	3,590,408	3,481,338	16,681,916	18,496,108	-9.8%
SUB-TOTAL	216,424,902	51,941,396	47,394,403	22,613,799	338,374,501	329,387,512	1,776,883,418	1,741,926,698	2.0%
Insurance Solicitors	38,914	4,123	6,245	2,309	51,592	60,644	303,395	319,889	-5.2%
Producing	43,104	3,966	41,351	7,804	96,226	110,554	599,064	611,163	-2.0%
Manufacturing	120,180	30,906	11,286	12,396	174,768	168,032	993,026	852,390	16.5%
Wholesaling	6,367,914	966,604	2,007,412	414,540	9,756,471	10,029,962	52,969,346	51,650,464	2.6%
Services (Wholesale)	227,341	45,541	41,936	18,572	333,390	368,817	1,933,006	1,936,292	-0.2%
Use (1/2%)	2,455,615	431,484	485,445	202,204	3,574,748	3,496,522	17,215,769	16,557,286	4.0%
SUB-TOTAL	9,253,067	1,482,623	2,593,677	657,826	13,987,194	14,234,530	74,013,606	71,927,482	2.9%
GRAND TOTAL	225,677,969	53,424,020	49,988,080	23,271,625	352,361,694	343,622,042	1,850,897,024	1,813,854,180	2.0%

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

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
					NOV 2025	NOV 2024	FY 2026	FY 2025	
Retailing	2,595,149,924	584,780,561	592,041,264	253,394,574	4,025,366,324	3,915,772,477	20,360,589,388	19,589,390,378	3.9%
Services	1,073,664,894	222,023,847	228,276,837	95,743,704	1,619,709,281	1,586,104,938	8,838,971,929	8,561,242,294	3.2%
Contracting	699,425,259	153,773,242	156,401,724	72,663,450	1,082,263,675	1,032,358,623	5,728,406,942	5,889,672,551	-2.7%
Theater, Amuse., Radio, etc.	23,058,082	4,517,421	1,782,930	2,639,987	31,998,421	36,652,859	190,226,761	194,556,130	-2.2%
Interest & All Others	194,199,252	61,824,621	39,198,784	33,415,964	328,638,621	326,603,962	1,806,204,600	1,810,622,868	-0.2%
Commissions	73,561,065	18,425,971	9,902,371	9,365,796	111,255,203	102,940,543	554,290,385	538,002,053	3.0%
Hotel Rentals	226,016,346	147,813,475	81,079,616	59,875,451	514,784,889	491,317,137	2,794,711,552	2,731,367,278	2.3%
All Other Rentals	464,888,562	95,191,951	62,775,886	32,729,512	655,585,911	655,903,817	3,731,635,991	3,770,911,198	-1.0%
Use (4%)	60,659,171	10,183,819	13,400,673	5,516,532	89,760,196	87,033,440	417,047,897	462,402,698	-9.8%
SUB-TOTAL	5,410,622,554	1,298,534,909	1,184,860,086	565,344,972	8,459,362,521	8,234,687,797	44,422,085,445	43,548,167,447	2.0%
Insurance Solicitors	25,942,617	2,748,914	4,163,592	1,539,667	34,394,790	40,429,412	202,263,499	213,259,254	-5.2%
Producing	8,620,794	793,224	8,270,260	1,560,864	19,245,142	22,110,833	119,812,818	122,232,576	-2.0%
Manufacturing	24,035,912	6,181,169	2,257,265	2,479,223	34,953,568	33,606,346	198,605,201	170,477,933	16.5%
Wholesaling	1,273,582,825	193,320,729	401,482,461	82,908,094	1,951,294,109	2,005,992,365	10,593,869,156	10,330,092,770	2.6%
Services (Wholesale)	45,468,113	9,108,150	8,387,278	3,714,387	66,677,929	73,763,322	386,601,253	387,258,307	-0.2%
Use (1/2%)	491,122,975	86,296,731	97,089,015	40,440,813	714,949,535	699,304,326	3,443,153,797	3,311,457,134	4.0%
SUB-TOTAL	1,868,773,236	298,448,918	521,649,871	132,643,048	2,821,515,073	2,875,206,604	14,944,305,724	14,534,777,974	2.8%
GRAND TOTAL	7,279,395,790	1,596,983,826	1,706,509,957	697,988,020	11,280,877,593	11,109,894,401	59,366,391,169	58,082,945,421	2.2%

\*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.