

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
					DEC 2025	DEC 2024	FY 2026	FY 2025	
Retailing	128,839,832	28,631,604	29,818,912	12,273,724	199,564,072	189,675,654	1,013,987,648	973,251,269	4.2%
Services	60,481,724	12,596,669	13,070,990	5,518,107	91,667,489	86,172,127	445,226,366	428,621,819	3.9%
Contracting	38,346,341	14,408,182	7,071,736	3,763,569	63,589,828	64,308,184	292,726,106	299,895,086	-2.4%
Theater, Amuse., Radio, etc.	1,407,093	242,106	89,633	1,369,978	1,869,809	1,813,594	9,478,880	9,595,839	-1.2%
Interest & All Others	10,700,821	3,291,477	2,162,863	1,528,703	17,683,863	16,620,627	89,932,048	89,045,542	1.0%
Commissions	4,349,631	1,009,592	994,995	470,148	6,824,366	6,540,601	28,995,981	28,060,684	3.3%
Hotel Rentals	14,077,084	9,879,928	6,389,536	3,757,821	34,104,369	32,279,443	145,892,831	141,534,134	3.1%
All Other Rentals	40,627,491	7,943,234	5,227,139	2,743,071	56,540,934	55,499,108	205,806,374	206,335,556	-0.3%
Use (4%)	2,669,380	461,120	633,565	305,118	4,069,184	4,348,419	20,751,100	22,844,527	-9.2%
SUB-TOTAL	301,499,396	78,463,912	65,459,369	30,491,239	475,913,915	457,257,757	2,252,797,333	2,199,184,454	2.4%
Insurance Solicitors	160,560	13,203	16,864	5,143	195,770	173,673	499,166	493,562	1.1%
Producing	134,415	37,120	101,712	15,818	289,065	287,279	888,129	898,442	-1.1%
Manufacturing	169,549	34,791	17,795	13,781	235,916	245,470	1,228,942	1,097,859	11.9%
Wholesaling	8,404,131	1,201,102	2,502,768	540,641	12,648,643	11,811,383	65,617,989	63,461,847	3.4%
Services (Wholesale)	921,610	142,245	113,148	44,001	1,221,004	1,004,630	3,154,010	2,940,922	7.2%
Use (1/2%)	2,598,808	401,944	544,478	182,613	3,727,843	3,657,158	20,943,612	20,214,444	3.6%
SUB-TOTAL	12,389,073	1,830,407	3,296,765	801,996	18,318,241	17,179,593	92,331,847	89,107,075	3.6%
GRAND TOTAL	313,888,469	80,294,318	68,756,133	31,293,235	494,232,156	474,437,349	2,345,129,180	2,288,291,530	2.5%

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

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
					DEC 2025	DEC 2024	FY 2026	FY 2025	
Retailing	3,220,995,791	715,790,109	745,472,810	306,843,098	4,989,101,807	4,741,891,342	25,349,691,195	24,331,281,720	4.2%
Services	1,512,043,089	314,916,719	326,774,738	137,952,684	2,291,687,230	2,154,303,187	11,130,659,159	10,715,545,481	3.9%
Contracting	958,658,525	360,204,541	176,793,404	94,089,233	1,589,745,704	1,607,704,593	7,318,152,646	7,497,377,144	-2.4%
Theater, Amuse., Radio, etc.	35,177,328	6,052,648	2,240,819	3,274,439	46,745,233	45,339,853	236,971,994	239,895,983	-1.2%
Interest & All Others	267,520,523	82,286,916	54,071,569	38,217,580	442,096,587	415,515,675	2,248,301,188	2,226,138,543	1.0%
Commissions	108,740,773	25,239,799	24,874,873	11,753,700	170,609,145	163,515,036	724,899,530	701,517,089	3.3%
Hotel Rentals	351,927,092	246,998,203	159,738,407	93,945,521	852,609,223	806,986,067	3,647,320,775	3,538,353,345	3.1%
All Other Rentals	1,015,687,264	198,580,850	130,678,466	68,576,773	1,413,523,354	1,387,477,694	5,145,159,344	5,158,388,892	-0.3%
Use (4%)	66,734,507	11,528,006	15,839,131	7,627,954	101,729,598	108,710,467	518,777,495	571,113,165	-9.2%
SUB-TOTAL	7,537,484,893	1,961,597,791	1,636,484,217	762,280,981	11,897,847,881	11,431,443,915	56,319,933,326	54,979,611,362	2.4%
Insurance Solicitors	107,039,973	8,802,321	11,242,726	3,428,492	130,513,512	115,782,120	332,777,011	329,041,374	1.1%
Producing	26,883,004	7,424,075	20,342,322	3,163,538	57,812,939	57,455,767	177,625,757	179,688,343	-1.1%
Manufacturing	33,909,752	6,958,269	3,558,966	2,756,217	47,183,203	49,093,956	245,788,405	219,571,889	11.9%
Wholesaling	1,680,826,280	240,220,500	500,553,682	108,128,144	2,529,728,606	2,362,276,563	13,123,597,762	12,692,369,333	3.4%
Services (Wholesale)	184,321,943	28,449,062	22,629,649	8,800,113	244,200,767	200,926,019	630,802,019	588,184,326	7.2%
Use (1/2%)	519,761,668	80,388,732	108,895,509	36,522,691	745,568,601	731,431,589	4,188,722,397	4,042,888,723	3.6%
SUB-TOTAL	2,552,742,620	372,242,959	667,222,854	162,799,195	3,755,007,627	3,516,966,014	18,699,313,351	18,051,743,988	3.6%
GRAND TOTAL	10,090,227,512	2,333,840,749	2,303,707,071	925,080,176	15,652,855,509	14,948,409,929	75,019,246,677	73,031,355,350	2.7%

\*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.