

STATE OF HAWAII
DEPARTMENT OF TAXATION

GENERAL EXCISE AND USE TAX COLLECTIONS - FISCAL YEAR ENDING JUNE 30, 2025

	TOTAL - YEAR ENDING		INCREASE OR DECREASE
	6/30/2025	6/30/2024	
Retailing	1,964,324,075	1,925,668,906	38,655,169
Services	898,003,726	840,801,494	57,202,232
Contracting	591,457,118	507,436,990	84,020,128
Theater, Amuse., Radio, etc.	19,664,545	18,800,188	864,357
Interest & All Others	184,048,268	178,879,539	5,168,729
Commissions	58,498,367	56,739,898	1,758,469
Hotel Rentals	298,532,582	303,307,623	(4,775,041)
All Other Rentals	422,424,332	400,253,545	22,170,787
Use (4%)	30,157,743	48,533,998	(18,376,255)
SUB-TOTAL	4,467,110,756	4,280,422,181	186,688,575
Insurance Solicitors	1,129,737	1,080,443	49,294
Producing	1,861,608	1,967,387	(105,779)
Manufacturing	2,243,698	2,274,277	(30,579)
Wholesaling	128,364,440	127,998,717	365,723
Services (Wholesale)	7,139,328	6,271,321	868,007
Use (1/2%)	40,496,128	44,269,129	(3,773,001)
SUB-TOTAL	181,234,939	183,861,274	(2,626,335)
ALLOCATED COLLECTIONS	4,648,345,694	4,464,283,455	184,062,239
UNALLOCATED NET COLLECTIONS	(17,949,442)	16,772,655	(34,722,097)
GRAND TOTAL	4,630,396,252	4,481,056,110	149,340,142

GENERAL EXCISE AND USE TAX BASE - FISCAL YEAR ENDING JUNE 30, 2025

	TOTAL - YEAR ENDING		INCREASE OR DECREASE
	6/30/2025	6/30/2024	
Retailing	49,108,101,877	48,141,722,650	966,379,227
Services	22,450,093,139	21,020,037,350	1,430,055,789
Contracting	14,786,427,947	12,685,924,750	2,100,503,197
Theater, Amuse., Radio, etc.	491,613,626	470,004,700	21,608,926
Interest & All Others	4,601,206,696	4,471,988,475	129,218,221
Commissions	1,462,459,174	1,418,497,450	43,961,724
Hotel Rentals	7,463,314,552	7,582,690,575	(119,376,023)
All Other Rentals	10,560,608,303	10,006,338,625	554,269,678
Use (4%)	753,943,579	1,213,349,950	(459,406,371)
SUB-TOTAL	111,677,768,892	107,010,554,525	4,667,214,367
Insurance Solicitors	753,157,920	720,295,333	32,862,587
Producing	372,321,628	393,477,400	(21,155,772)
Manufacturing	448,739,651	454,855,400	(6,115,749)
Wholesaling	25,672,887,981	25,599,743,400	73,144,581
Services (Wholesale)	1,427,865,510	1,254,264,200	173,601,310
Use (1/2%)	8,099,225,555	8,853,825,800	(754,600,245)
SUB-TOTAL	36,774,198,246	37,276,461,533	(502,263,287)
GRAND TOTAL	148,451,967,138	144,287,016,058	4,164,951,079

NOTES:

1. This report is on cash basis accounting and may be distorted on a monthly basis, primarily due to cutoffs and out-of-period adjustments.

2. This report reflects the tax bases for only allocated collections. The base for the unallocated net collections cannot be determined due to differing tax rates which may be applicable.