

GENERAL EXCISE AND USE TAX LIABILITIES INCURRED IN THE JANUARY 2026 FILING PERIOD*

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
					JAN 2026	JAN 2025	FY 2026	FY 2025	
Retailing	102,886,637	24,559,113	25,052,691	10,563,433	163,061,874	158,583,528	1,177,049,521	1,131,834,797	4.0%
Services	44,675,669	11,572,457	9,500,842	4,845,077	70,594,045	70,428,203	515,820,411	499,050,023	3.4%
Contracting	30,404,699	5,941,204	5,778,828	3,259,081	45,383,811	43,379,523	338,109,917	343,274,609	-1.5%
Theater, Amuse., Radio, etc.	963,382	241,176	59,329	115,672	1,379,559	1,386,438	10,858,439	10,982,278	-1.1%
Interest & All Others	8,647,001	3,593,972	4,755,441	1,699,110	18,695,524	19,065,804	108,627,571	108,111,346	0.5%
Commissions	2,482,159	690,556	663,615	351,422	4,187,751	4,189,240	33,183,733	32,249,924	2.9%
Hotel Rentals	10,675,243	8,210,897	4,726,614	3,090,810	26,703,565	26,110,928	172,596,396	167,645,062	3.0%
All Other Rentals	21,053,138	4,423,279	3,062,960	1,534,099	30,073,477	29,486,201	235,879,851	235,821,757	0.0%
Use (4%)	2,236,913	286,662	3,165,409	210,352	3,165,409	3,700,411	23,916,509	26,544,937	-9.9%
SUB-TOTAL	224,024,841	59,519,315	54,031,802	25,669,056	363,245,014	356,330,277	2,616,042,347	2,555,514,732	2.4%
Insurance Solicitors	38,023	4,441	4,255	2,071	48,790	70,337	547,955	563,899	-2.8%
Producing	60,603	4,990	48,972	9,031	123,596	141,830	1,011,724	1,040,272	-2.7%
Manufacturing	115,013	20,362	14,758	11,458	161,590	170,726	1,390,532	1,268,586	9.6%
Wholesaling	6,461,010	1,010,777	2,132,209	429,643	10,033,640	10,040,299	75,651,628	73,502,146	2.9%
Services (Wholesale)	239,430	45,200	38,555	22,234	345,419	357,226	3,499,429	3,298,148	6.1%
Use (1/2%)	2,228,461	434,803	482,494	167,351	3,313,109	3,318,556	24,256,721	23,532,999	3.1%
SUB-TOTAL	9,142,540	1,520,573	2,721,242	641,788	14,026,144	14,098,974	106,357,991	103,206,049	3.1%
GRAND TOTAL	233,167,381	61,039,889	56,753,044	26,310,844	377,271,158	370,429,251	2,722,400,338	2,658,720,781	2.4%

GENERAL EXCISE AND USE TAX BASE FOR TAX LIABILITIES INCURRED IN THE JANUARY 2026 FILING PERIOD

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
					JAN 2026	JAN 2025	FY 2026	FY 2025	
Retailing	2,572,165,932	613,977,817	626,317,267	264,085,826	4,076,546,841	3,964,588,211	29,426,238,037	28,295,869,931	4.0%
Services	1,116,891,716	289,311,424	237,521,045	121,126,928	1,764,851,113	1,760,705,086	12,895,510,272	12,476,250,567	3.4%
Contracting	760,117,468	148,530,097	144,470,698	81,477,016	1,134,595,279	1,084,488,083	8,452,747,924	8,581,865,227	-1.5%
Theater, Amuse., Radio, etc.	24,084,555	6,029,409	1,483,219	2,891,803	34,488,986	34,660,961	271,460,980	274,556,945	-1.1%
Interest & All Others	216,175,025	89,849,291	118,886,022	42,477,754	467,388,093	476,645,097	2,715,689,281	2,702,783,641	0.5%
Commissions	62,053,966	17,263,894	16,590,383	8,785,543	104,693,786	104,731,008	829,593,317	806,248,096	2.9%
Hotel Rentals	266,881,068	205,272,430	118,165,354	77,270,262	667,589,115	652,773,204	4,314,909,889	4,191,126,549	3.0%
All Other Rentals	526,328,462	110,581,975	76,574,006	38,352,476	751,836,919	737,155,021	5,896,996,263	5,895,543,913	0.0%
Use (4%)	55,922,824	7,166,544	10,787,060	5,258,799	79,135,227	92,510,264	597,912,721	663,623,429	-9.9%
SUB-TOTAL	5,600,621,015	1,487,982,881	1,350,795,055	641,726,408	9,081,125,359	8,908,256,934	65,401,058,685	63,887,868,296	2.4%
Insurance Solicitors	25,348,474	2,960,488	2,836,716	1,380,743	32,526,420	46,891,039	365,303,432	375,932,413	-2.8%
Producing	12,120,507	998,057	9,794,307	1,806,230	24,719,101	28,366,015	202,344,858	208,054,358	-2.7%
Manufacturing	23,002,550	4,072,315	2,951,592	2,291,622	32,318,079	34,145,256	278,106,484	253,717,145	9.6%
Wholesaling	1,292,202,073	202,155,450	426,441,796	85,928,591	2,006,727,910	2,008,059,897	15,130,325,672	14,700,429,230	2.9%
Services (Wholesale)	47,886,087	9,040,039	7,710,993	4,446,737	69,083,856	71,445,181	699,885,875	659,629,507	6.1%
Use (1/2%)	445,692,220	86,960,674	96,498,712	33,470,229	662,621,835	663,711,158	4,851,344,232	4,706,599,881	3.1%
SUB-TOTAL	1,846,251,911	306,187,022	546,234,116	129,324,152	2,827,997,201	2,852,618,546	21,527,310,552	20,904,362,534	3.0%
GRAND TOTAL	7,446,872,926	1,794,169,903	1,897,029,170	771,050,560	11,909,122,560	11,760,875,480	86,928,369,237	84,792,230,830	2.5%

*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.