

STATE OF HAWAII  
DEPARTMENT OF TAXATION

TRANSIENT ACCOMMODATIONS TAX LIABILITIES INCURRED IN THE JANURARY 2026 FILING PERIOD\*

TAX TYPE	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
					JAN 2026	JAN 2025	FY 2026	FY 2025	
Transient Accommodations	30,304,265	23,778,425	12,981,975	8,995,545	76,060,210	69,266,506	485,229,381	437,050,641	11.0%
Timeshare Occupancy	1,397,716	1,375,394	640,527	699,738	4,113,375	3,927,181	27,749,328	24,699,189	12.3%
TOTAL	31,701,981	25,153,819	13,622,501	9,695,283	80,173,585	73,193,687	512,978,709	461,749,830	11.1%

TRANSIENT ACCOMMODATIONS TAX BASE FOR TAX LIABILITIES INCURRED IN THE JANURARY 2026 FILING PERIOD

TAX TYPE	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
					JAN 2026	JAN 2025	FY 2026	FY 2025	
Transient Accommodations	275,493,322	216,167,504	118,017,951	81,777,680	691,456,458	675,770,787	4,411,176,191	4,263,908,688	3.5%
Timeshare Occupancy	12,706,508	12,503,581	5,822,970	6,361,255	37,394,314	38,313,959	252,266,619	240,967,698	4.7%
TOTAL	288,199,830	228,671,085	123,840,921	88,138,935	728,850,772	714,084,747	4,663,442,810	4,504,876,386	3.5%

\*This report shows tax liabilities that were incurred in the month, as reported on Form TA-1, "Periodic Transient Accommodations Tax Return." For the amount of tax payments collected in the month, see the report "State Tax Collections and Distribution." The district (county) data shown in this report are from Parts I and II of Form TA-1. 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.

Tax Research and Planning  
Monthly 05-20-2026