

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

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
					FEB 2026	FEB 2025	FY 2026	FY 2025	
Retailing	95,842,471	23,819,791	23,799,709	9,918,375	153,380,346	149,940,076	1,330,429,867	1,281,774,873	3.8%
Services	41,871,590	9,916,418	8,627,716	4,022,073	64,437,797	64,421,014	580,258,208	563,471,037	3.0%
Contracting	26,113,427	5,040,781	5,695,689	2,615,371	39,465,268	38,925,748	377,575,185	382,200,357	-1.2%
Theater, Amuse., Radio, etc.	1,034,960	318,141	63,865	113,705	1,530,671	1,334,532	12,389,110	12,316,810	0.6%
Interest & All Others	8,191,647	3,001,072	1,843,343	1,469,418	14,505,480	14,623,397	123,133,051	122,734,742	0.3%
Commissions	2,320,386	636,403	518,313	356,139	3,831,242	4,052,780	37,014,974	36,302,704	2.0%
Hotel Rentals	9,300,498	7,916,200	4,270,209	2,973,601	24,460,507	24,009,925	197,056,903	191,654,987	2.8%
All Other Rentals	20,736,750	4,372,641	3,013,563	1,423,289	29,546,244	29,586,251	265,426,094	265,408,007	0.0%
Use (4%)	2,232,244	347,144	1,346,567	246,609	4,172,565	2,792,385	28,089,074	29,337,322	-4.3%
SUB-TOTAL	207,643,972	55,368,592	49,178,976	23,138,579	335,330,119	329,686,108	2,951,372,466	2,885,200,839	2.3%
Insurance Solicitors	38,467	3,847	4,404	2,628	49,346	61,582	597,301	625,481	-4.5%
Producing	48,866	5,769	104,180	7,784	104,598	110,751	1,116,323	1,151,023	-3.0%
Manufacturing	112,702	22,241	14,358	6,799	156,100	175,835	1,546,633	1,444,421	7.1%
Wholesaling	5,940,215	914,473	1,923,962	419,643	9,198,293	9,460,393	84,849,921	82,962,540	2.3%
Services (Wholesale)	317,307	38,444	49,124	20,273	425,149	298,118	3,924,578	3,596,266	9.1%
Use (1/2%)	2,211,520	380,305	460,917	195,247	3,247,989	2,896,701	27,504,710	26,429,700	4.1%
SUB-TOTAL	8,669,078	1,365,078	2,494,945	652,374	13,181,475	13,003,381	119,539,465	116,209,430	2.9%
GRAND TOTAL	216,313,050	56,733,669	51,673,921	23,790,953	348,511,593	342,689,489	3,070,911,931	3,001,410,270	2.3%

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

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
					FEB 2026	FEB 2025	FY 2026	FY 2025	
Retailing	2,396,061,766	595,494,771	594,992,730	247,959,371	3,834,508,638	3,748,501,898	33,260,746,675	32,044,371,829	3.8%
Services	1,046,789,757	247,910,461	215,692,891	100,551,821	1,610,944,930	1,610,525,353	14,506,455,202	14,086,775,920	3.0%
Contracting	652,835,672	126,019,531	142,392,234	65,384,267	986,631,704	973,143,706	9,439,379,628	9,555,008,933	-1.2%
Theater, Amuse., Radio, etc.	25,874,003	7,953,518	1,596,624	2,842,618	38,266,763	33,363,295	309,727,743	307,920,240	0.6%
Interest & All Others	204,791,169	75,026,794	46,083,586	36,735,447	362,636,996	365,584,917	3,078,326,276	3,068,368,558	0.3%
Commissions	58,009,642	15,910,087	12,957,831	8,903,482	95,781,042	101,319,509	925,374,358	907,567,605	2.0%
Hotel Rentals	232,512,451	197,904,993	106,755,226	74,340,015	611,512,685	600,248,118	4,926,422,574	4,791,374,667	2.8%
All Other Rentals	518,418,751	109,316,034	75,339,084	35,582,220	738,656,090	739,656,274	6,635,652,353	6,635,200,187	0.0%
Use (4%)	55,806,102	8,678,600	33,664,183	6,165,237	104,314,122	69,809,619	702,226,843	733,433,048	-4.3%
SUB-TOTAL	5,191,099,312	1,384,214,789	1,229,474,390	578,464,478	8,383,252,969	8,242,152,690	73,784,311,654	72,130,020,986	2.3%
Insurance Solicitors	25,644,608	2,564,569	2,936,183	1,751,698	32,897,058	41,054,747	398,200,490	416,987,160	-4.5%
Producing	9,773,208	1,153,722	8,435,915	1,556,837	20,919,682	22,150,202	223,264,540	230,204,560	-3.0%
Manufacturing	22,540,480	4,448,132	2,871,525	1,359,898	31,220,035	35,167,076	309,326,519	288,884,221	7.1%
Wholesaling	1,188,042,930	182,894,550	384,792,496	83,928,585	1,839,658,562	1,892,078,684	16,969,984,233	16,592,507,915	2.3%
Services (Wholesale)	63,461,493	7,688,852	9,824,773	4,054,641	85,029,759	59,623,670	784,915,634	719,253,177	9.1%
Use (1/2%)	442,304,048	76,060,906	92,183,445	39,049,361	649,597,759	579,340,148	5,500,941,991	5,285,940,029	4.1%
SUB-TOTAL	1,751,766,768	274,810,732	501,044,337	131,701,018	2,659,322,854	2,629,414,527	24,186,633,407	23,533,777,061	2.8%
GRAND TOTAL	6,942,866,080	1,659,025,521	1,730,518,727	710,165,496	11,042,575,823	10,871,567,217	97,970,945,060	95,663,798,047	2.4%

\*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.