

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
					MAR 2026	MAR 2025	FY 2026	FY 2025	
Retailing	110,025,011	26,289,818	26,947,827	11,590,470	174,853,125	168,548,919	1,505,282,992	1,450,323,792	3.8%
Services	50,930,042	10,421,885	10,199,894	4,594,367	76,146,188	74,329,374	656,404,397	637,800,410	2.9%
Contracting	30,028,166	6,215,913	6,377,140	2,761,744	45,382,964	46,718,617	422,958,149	428,918,975	-1.4%
Theater, Amuse., Radio, etc.	1,168,155	222,810	75,791	136,610	1,603,366	1,693,967	13,992,475	14,010,776	-0.1%
Interest & All Others	8,547,285	3,382,026	2,065,233	1,539,007	15,533,550	15,577,062	138,666,601	138,311,805	0.3%
Commissions	2,973,425	776,856	731,427	412,077	4,893,785	4,945,210	41,908,759	41,247,915	1.6%
Hotel Rentals	10,895,676	8,829,005	5,230,993	3,689,999	28,645,674	28,868,666	225,702,577	220,523,653	2.3%
All Other Rentals	26,439,398	5,398,804	3,826,213	1,948,857	37,613,272	35,804,356	303,039,366	301,212,363	0.6%
Use (4%)	2,930,604	566,772	510,280	322,404	4,330,060	4,074,621	32,419,134	33,411,943	-3.0%
SUB-TOTAL	243,937,762	62,103,890	55,964,797	26,995,533	389,001,983	380,560,792	3,340,374,449	3,265,761,631	2.3%
Insurance Solicitors	70,908	7,591	9,302	3,192	90,994	98,472	688,294	723,953	-4.9%
Producing	74,320	15,023	44,776	10,306	144,424	144,663	1,260,747	1,295,686	-2.7%
Manufacturing	112,535	21,003	21,601	8,953	164,092	202,451	1,710,725	1,646,872	3.9%
Wholesaling	6,907,625	1,134,873	2,206,058	483,376	10,731,933	10,437,481	95,581,854	93,400,020	2.3%
Services (Wholesale)	321,027	63,589	66,898	25,522	477,036	449,268	4,401,614	4,045,534	8.8%
Use (1/2%)	2,655,977	473,325	497,296	203,922	3,830,519	3,212,936	31,335,229	29,642,636	5.7%
SUB-TOTAL	10,142,391	1,715,404	2,845,931	735,272	15,438,998	14,545,270	134,978,463	130,754,701	3.2%
GRAND TOTAL	254,080,153	63,819,294	58,810,729	27,730,805	404,440,981	395,106,062	3,475,352,912	3,396,516,332	2.3%

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

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
					MAR 2026	MAR 2025	FY 2026	FY 2025	
Retailing	2,750,625,270	657,245,443	673,695,666	289,761,741	4,371,328,119	4,213,722,982	37,632,074,794	36,258,094,810	3.8%
Services	1,273,251,058	260,547,133	254,997,355	114,859,165	1,903,654,712	1,858,234,340	16,410,109,914	15,945,010,260	2.9%
Contracting	750,704,149	155,397,837	159,428,498	69,043,604	1,134,574,088	1,167,965,433	10,573,953,716	10,722,974,366	-1.4%
Theater, Amuse., Radio, etc.	29,203,870	5,570,250	1,894,781	3,415,242	40,084,142	42,349,171	349,811,886	350,269,411	-0.1%
Interest & All Others	213,682,116	84,550,638	51,630,830	38,475,166	388,338,750	389,426,555	3,466,665,026	3,457,795,113	0.3%
Commissions	74,335,628	19,421,409	18,285,667	10,301,918	122,344,622	123,630,259	1,047,718,981	1,031,197,864	1.6%
Hotel Rentals	272,391,911	220,725,135	130,774,825	92,249,973	716,141,844	721,716,646	5,642,564,418	5,513,091,313	2.3%
All Other Rentals	660,984,957	134,970,110	95,655,315	48,721,414	940,331,796	895,108,889	7,575,984,149	7,530,309,075	0.6%
Use (4%)	73,265,094	14,169,303	12,756,994	8,060,104	108,251,494	101,865,519	810,478,338	835,298,567	-3.0%
SUB-TOTAL	6,098,444,053	1,552,597,257	1,399,119,931	674,888,326	9,725,049,568	9,514,019,794	83,509,361,221	81,644,040,780	2.3%
Insurance Solicitors	47,271,848	5,060,783	6,201,493	2,128,281	60,662,406	65,648,199	458,862,895	482,635,359	-4.9%
Producing	14,863,908	3,004,624	8,955,121	2,061,224	28,884,877	28,932,565	252,149,417	259,137,124	-2.7%
Manufacturing	22,506,902	4,200,648	4,320,230	1,790,683	32,818,464	40,490,167	342,144,983	329,374,387	3.9%
Wholesaling	1,381,525,026	226,974,594	441,211,621	96,675,271	2,146,386,512	2,087,496,124	19,116,370,745	18,680,004,039	2.3%
Services (Wholesale)	64,205,356	12,717,788	13,379,694	5,104,410	95,407,248	89,853,552	880,322,881	809,106,729	8.8%
Use (1/2%)	531,195,357	94,664,922	99,459,150	40,784,351	766,103,781	642,587,214	6,267,045,772	5,928,527,243	5.7%
SUB-TOTAL	2,061,568,395	346,623,360	573,527,310	148,544,221	3,130,263,286	2,955,007,820	27,316,896,693	26,488,784,882	3.1%
GRAND TOTAL	8,160,012,448	1,899,220,617	1,972,647,241	823,432,548	12,855,312,854	12,469,027,615	110,826,257,914	108,132,825,662	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.