

STATE OF HAWAII
DEPARTMENT OF TAXATION

TRANSIENT ACCOMMODATIONS TAX LIABILITIES INCURRED IN THE SEPTEMBER 2024 FILING PERIOD*

TAX TYPE	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
					SEP 2024	SEP 2023	FY 2025	FY 2024	
Transient Accommodations	25,053,899	12,597,707	7,009,464	6,737,572	51,398,643	57,020,802	182,552,825	190,535,013	-4.2%
Timeshare Occupancy	1,244,003	1,023,438	452,540	689,524	3,409,505	2,293,591	10,497,060	8,251,281	27.2%
TOTAL	26,297,902	13,621,145	7,462,004	7,427,096	54,808,148	59,314,393	193,049,885	198,786,294	-2.9%

TRANSIENT ACCOMMODATIONS TAX BASE FOR TAX LIABILITIES INCURRED IN THE SEPTEMBER 2024 FILING PERIOD

TAX TYPE	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
					SEP 2024	SEP 2023	FY 2025	FY 2024	
Transient Accommodations	244,428,286	122,904,463	68,385,016	65,732,407	501,450,173	556,300,508	1,781,003,171	1,858,878,179	-4.2%
Timeshare Occupancy	12,136,613	9,984,761	4,415,025	6,727,063	33,263,461	22,376,500	102,410,338	80,500,301	27.2%
TOTAL	256,564,899	132,889,224	72,800,042	72,459,470	534,713,634	578,677,008	1,883,413,509	1,939,378,479	-2.9%

*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 01-20-2025