

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
					FEB 2025	FEB 2024	FY 2025	FY 2024	
Retailing	93,820,422	23,094,920	23,302,497	9,722,237	149,940,076	149,009,618	1,281,774,873	1,252,969,083	2.3%
Services	42,252,751	9,455,554	8,648,458	4,064,250	64,421,014	62,929,441	563,471,037	522,859,437	7.8%
Contracting	25,616,826	5,409,367	4,837,791	3,061,764	38,925,748	39,101,462	382,200,357	328,498,762	16.3%
Theater, Amuse., Radio, etc.	926,671	238,509	62,346	107,005	1,334,532	1,341,013	12,316,810	11,656,890	5.7%
Interest & All Others	7,806,530	3,406,732	1,930,993	1,479,142	14,623,397	14,024,803	122,734,742	112,512,844	9.1%
Commissions	2,377,375	588,679	607,214	479,512	4,052,780	4,006,149	36,302,704	34,686,270	4.7%
Hotel Rentals	9,629,212	7,485,349	3,997,775	2,897,588	24,009,925	24,201,237	191,654,987	196,523,265	-2.5%
All Other Rentals	20,584,752	4,445,061	3,103,837	1,452,602	29,586,251	29,424,922	265,408,007	251,387,580	5.6%
Use (4%)	2,094,850	261,655	306,202	129,678	2,792,385	3,268,710	29,337,322	30,278,314	-3.1%
SUB-TOTAL	205,109,389	54,385,827	46,797,112	23,393,779	329,686,108	327,307,353	2,885,200,839	2,741,372,444	5.2%
Insurance Solicitors	47,244	5,590	5,780	2,969	61,582	49,930	625,481	541,942	15.4%
Producing	57,354	4,734	5,528	1,135	110,751	109,117	1,151,023	1,210,345	-4.9%
Manufacturing	122,053	26,066	12,515	15,201	175,835	160,692	1,444,421	1,428,784	1.1%
Wholesaling	6,266,311	1,007,845	1,761,613	424,624	9,460,393	9,520,452	82,962,540	82,732,874	0.3%
Services (Wholesale)	190,649	43,999	41,731	21,740	298,118	310,157	3,596,266	3,167,430	13.5%
Use (1/2%)	1,945,883	355,676	452,189	142,952	2,896,701	3,353,065	26,429,700	28,568,241	-7.5%
SUB-TOTAL	8,629,494	1,443,909	2,313,357	616,621	13,003,381	13,503,413	116,209,430	117,649,616	-1.2%
GRAND TOTAL	213,738,883	55,829,736	49,110,469	24,010,401	342,689,489	340,810,767	3,001,410,270	2,859,022,060	5.0%

GENERAL EXCISE AND USE TAX BASE FOR TAX LIABILITIES INCURRED IN THE FEBRUARY 2025 FILING PERIOD

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
					FEB 2025	FEB 2024	FY 2025	FY 2024	
Retailing	2,345,510,550	577,372,991	582,562,419	243,055,937	3,748,501,898	3,725,240,442	32,044,371,829	31,324,227,084	2.3%
Services	1,056,318,786	236,388,857	216,211,450	101,606,261	1,610,525,353	1,573,236,024	14,086,775,920	13,071,485,915	7.8%
Contracting	640,420,649	135,234,175	120,944,778	76,544,105	973,143,706	977,536,545	9,555,008,933	8,212,469,051	16.3%
Theater, Amuse., Radio, etc.	23,166,768	5,962,737	1,558,655	2,675,135	33,363,295	33,525,335	307,920,240	291,422,242	5.7%
Interest & All Others	195,163,246	85,168,305	48,274,819	36,978,547	365,584,917	350,620,063	3,068,368,558	2,812,821,088	9.1%
Commissions	59,434,372	14,716,985	15,180,346	11,987,805	101,319,509	100,153,715	907,567,605	867,156,744	4.7%
Hotel Rentals	240,730,291	187,133,734	99,944,381	72,439,712	600,248,118	605,030,916	4,791,374,667	4,913,081,630	-2.5%
All Other Rentals	514,618,804	111,126,515	77,595,914	36,315,041	739,656,274	735,623,042	6,635,200,187	6,284,689,507	5.6%
Use (4%)	52,371,255	6,541,376	7,655,043	3,241,945	69,809,619	81,717,754	733,433,048	756,957,839	-3.1%
SUB-TOTAL	5,127,734,722	1,359,645,676	1,169,927,805	584,844,487	8,242,152,690	8,182,683,837	72,130,020,986	68,534,311,101	5.2%
Insurance Solicitors	31,495,964	3,726,443	3,853,175	1,979,165	41,054,747	33,286,729	416,987,160	361,294,698	15.4%
Producing	11,470,751	946,723	7,905,650	1,827,078	22,150,202	21,823,341	230,204,560	242,069,042	-4.9%
Manufacturing	24,410,677	5,213,215	2,503,039	3,040,145	35,167,076	32,138,394	288,884,221	285,756,798	1.1%
Wholesaling	1,253,262,136	201,569,062	352,322,672	84,924,814	1,892,078,684	1,904,090,454	16,592,507,915	16,546,574,826	0.3%
Services (Wholesale)	38,129,750	8,799,757	8,346,214	4,347,948	59,623,670	62,031,442	719,253,177	633,485,974	13.5%
Use (1/2%)	389,176,668	71,135,182	90,437,815	28,590,483	579,340,148	670,612,992	5,285,940,029	5,713,648,133	-7.5%
SUB-TOTAL	1,747,945,947	291,390,382	465,368,565	124,709,633	2,629,414,527	2,723,983,352	23,533,777,061	23,782,829,471	-1.0%
GRAND TOTAL	6,875,680,669	1,651,036,058	1,635,296,370	709,554,120	10,871,567,217	10,906,667,189	95,663,798,047	92,317,140,572	3.6%

*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.