

STATE OF HAWAII  
DEPARTMENT OF TAXATION

TRANSIENT ACCOMMODATIONS TAX LIABILITIES INCURRED IN THE FEBRUARY 2025 FILING PERIOD\*

TAX TYPE	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
					FEB 2025	FEB 2024	FY 2025	FY 2024	
Transient Accommodations	25,677,359	20,713,331	10,518,805	7,913,566	64,823,061	64,257,558	501,873,701	511,430,965	-1.9%
Timeshare Occupancy	1,064,048	1,218,195	620,869	701,296	3,604,408	3,544,942	28,303,597	24,072,162	17.6%
TOTAL	26,741,407	21,931,526	11,139,674	8,614,862	68,427,468	67,802,500	530,177,298	535,503,127	-1.0%

TRANSIENT ACCOMMODATIONS TAX BASE FOR TAX LIABILITIES INCURRED IN THE FEBRUARY 2025 FILING PERIOD

TAX TYPE	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
					FEB 2025	FEB 2024	FY 2025	FY 2024	
Transient Accommodations	250,510,820	202,081,277	102,622,484	77,205,523	632,420,104	626,903,005	4,896,328,792	4,989,570,392	-1.9%
Timeshare Occupancy	10,380,955	11,884,827	6,057,262	6,841,909	35,164,953	34,584,797	276,132,652	234,850,363	17.6%
TOTAL	260,891,775	213,966,103	108,679,746	84,047,432	667,585,057	661,487,803	5,172,461,443	5,224,420,754	-1.0%

\*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 06-20-2025