

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
					MAR 2025	MAR 2024	FY 2025	FY 2024	
Retailing	106,064,473	25,500,683	26,002,560	10,981,204	168,548,919	161,869,792	1,450,323,792	1,414,838,875	2.5%
Services	48,358,979	10,826,790	10,433,852	4,709,752	74,329,374	71,522,397	637,800,410	594,381,834	7.3%
Contracting	30,868,788	6,917,174	5,752,604	3,180,052	46,718,617	41,102,432	428,918,975	369,601,194	16.0%
Theater, Amuse., Radio, etc.	1,199,383	283,177	85,230	126,177	1,693,967	1,789,002	14,010,776	13,445,892	4.2%
Interest & All Others	8,860,412	3,077,700	2,105,152	1,533,798	15,577,062	14,981,160	138,311,805	127,494,004	8.5%
Commissions	2,977,685	878,695	681,073	407,757	4,945,210	4,794,901	41,247,915	39,481,170	4.5%
Hotel Rentals	11,202,189	8,941,269	5,071,809	3,653,399	28,868,666	29,023,064	220,523,653	225,546,329	-2.2%
All Other Rentals	24,529,920	5,709,048	3,690,101	1,875,286	35,804,356	34,358,814	301,212,363	285,746,394	5.4%
Use (4%)	2,952,870	470,217	395,853	255,680	4,074,621	3,612,036	33,411,943	33,890,350	-1.4%
SUB-TOTAL	237,014,700	62,604,752	54,218,235	26,723,104	380,560,792	363,053,598	3,265,761,631	3,104,426,042	5.2%
Insurance Solicitors	77,433	7,856	9,686	3,498	98,472	90,111	723,953	632,053	14.5%
Producing	71,612	12,996	49,797	10,256	144,663	145,079	1,295,686	1,355,424	-4.4%
Manufacturing	145,914	26,268	19,137	11,131	202,451	222,866	1,646,872	1,651,650	-0.3%
Wholesaling	6,862,460	1,143,080	1,975,123	456,817	10,437,481	10,240,258	93,400,020	92,973,132	0.5%
Services (Wholesale)	288,929	70,295	56,307	33,737	449,268	441,041	4,045,534	3,608,471	12.1%
Use (1/2%)	2,181,215	405,162	447,435	179,124	3,212,936	3,539,233	29,642,636	32,107,474	-7.7%
SUB-TOTAL	9,627,563	1,665,657	2,557,485	694,565	14,545,270	14,678,587	130,754,701	132,328,203	-1.2%
GRAND TOTAL	246,642,264	64,270,409	56,775,720	27,417,670	395,106,062	377,732,185	3,396,516,332	3,236,754,245	4.9%

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

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
					MAR 2025	MAR 2024	FY 2025	FY 2024	
Retailing	2,651,611,829	637,517,063	650,064,000	274,530,090	4,213,722,982	4,046,744,801	36,258,094,810	35,370,971,885	2.5%
Services	1,208,974,487	270,669,749	260,846,304	117,743,800	1,858,234,340	1,788,059,931	15,945,010,260	14,859,545,846	7.3%
Contracting	771,719,705	172,929,338	143,815,102	79,501,288	1,167,965,433	1,027,560,788	10,722,974,366	9,240,029,839	16.0%
Theater, Amuse., Radio, etc.	29,984,575	7,079,428	2,130,745	3,154,423	42,349,171	44,725,048	350,269,411	336,147,290	4.2%
Interest & All Others	221,510,302	76,942,497	52,628,804	38,344,952	389,426,555	374,529,012	3,457,795,113	3,187,350,100	8.5%
Commissions	74,442,132	21,967,363	17,026,837	10,193,927	123,630,259	119,872,517	1,031,197,864	987,029,262	4.5%
Hotel Rentals	280,054,724	223,531,731	126,795,214	91,334,977	721,716,646	725,576,594	5,513,091,313	5,638,658,224	-2.2%
All Other Rentals	613,248,005	142,726,199	92,252,537	46,882,148	895,108,889	858,970,345	7,530,309,075	7,143,659,853	5.4%
Use (4%)	73,821,751	11,755,431	9,896,330	6,392,007	101,865,519	90,300,909	835,298,567	847,258,748	-1.4%
SUB-TOTAL	5,925,367,511	1,565,118,799	1,355,455,873	668,077,612	9,514,019,794	9,076,339,944	81,644,040,780	77,610,651,046	5.2%
Insurance Solicitors	51,621,680	5,237,017	6,457,401	2,332,101	65,648,199	60,074,112	482,635,359	421,368,811	14.5%
Producing	14,322,489	2,599,296	9,959,490	2,051,289	28,932,565	29,015,799	259,137,124	271,084,840	-4.4%
Manufacturing	29,182,828	5,253,672	3,827,375	2,226,293	40,490,167	44,573,134	329,374,387	330,329,932	-0.3%
Wholesaling	1,372,492,093	228,616,035	395,024,505	91,363,491	2,087,496,124	2,048,051,548	18,680,004,039	18,594,626,374	0.5%
Services (Wholesale)	57,785,776	14,058,931	11,261,360	6,747,485	89,853,552	88,208,150	809,106,729	721,694,124	12.1%
Use (1/2%)	436,242,940	81,032,383	89,487,031	35,824,859	642,587,214	707,846,574	5,928,527,243	6,421,494,707	-7.7%
SUB-TOTAL	1,961,647,806	336,797,334	516,017,162	140,545,518	2,955,007,820	2,977,769,317	26,488,784,882	26,760,598,787	-1.0%
GRAND TOTAL	7,887,015,317	1,901,916,132	1,871,473,035	808,623,130	12,469,027,615	12,054,109,261	108,132,825,662	104,371,249,833	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.