

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
					APR 2025	APR 2024	FY 2025	FY 2024	
Retailing	99,850,061	23,739,682	24,461,574	11,031,650	159,082,967	152,628,750	1,609,406,760	1,567,467,625	2.7%
Services	46,073,624	10,443,408	9,529,425	4,281,018	70,327,476	67,456,775	708,127,886	661,838,609	7.0%
Contracting	29,391,265	6,210,316	5,383,758	2,931,187	43,916,525	45,296,184	472,835,500	414,897,378	14.0%
Theater, Amuse., Radio, etc.	1,173,673	241,710	74,712	119,900	1,609,996	1,429,458	15,620,772	14,875,349	5.0%
Interest & All Others	7,896,789	2,800,516	1,780,045	1,425,810	13,903,160	13,850,125	152,214,965	141,344,129	7.7%
Commissions	2,604,114	736,595	590,147	306,758	4,237,614	4,361,113	45,485,528	43,842,283	3.7%
Hotel Rentals	9,980,493	6,515,418	3,514,237	3,036,446	23,046,594	21,853,557	243,570,247	247,399,886	-1.5%
All Other Rentals	19,657,762	4,083,413	2,857,840	1,360,044	27,959,060	27,490,895	329,171,423	313,237,290	5.1%
Use (4%)	2,139,187	561,353	571,424	176,072	3,448,037	3,449,892	36,859,980	37,340,242	-1.3%
SUB-TOTAL	218,766,969	55,332,412	48,763,161	24,668,887	347,531,429	337,816,749	3,613,293,060	3,442,242,791	5.0%
Insurance Solicitors	45,398	3,725	4,490	1,960	55,574	52,879	779,527	684,932	13.8%
Producing	65,194	5,328	38,731	8,285	117,538	122,951	1,413,224	1,478,375	-4.4%
Manufacturing	118,553	25,756	11,108	11,695	167,112	185,732	1,813,984	1,837,382	-1.3%
Wholesaling	6,831,218	1,030,114	2,032,101	466,056	10,359,489	10,336,565	103,759,509	103,309,697	0.4%
Services (Wholesale)	262,553	50,338	36,239	17,735	366,864	320,306	4,412,398	3,928,776	12.3%
Use (1/2%)	2,252,125	350,835	412,631	167,326	3,182,916	3,345,567	32,825,552	35,453,040	-7.4%
SUB-TOTAL	9,575,041	1,466,095	2,535,300	673,058	14,249,494	14,363,999	145,004,194	146,692,203	-1.2%
GRAND TOTAL	228,342,010	56,798,507	51,298,461	25,341,944	361,780,923	352,180,749	3,758,297,255	3,588,934,994	4.7%

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

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
					APR 2025	APR 2024	FY 2025	FY 2024	
Retailing	2,496,251,519	593,492,059	611,539,343	275,791,260	3,977,074,180	3,815,718,752	40,235,168,991	39,186,690,637	2.7%
Services	1,151,840,608	261,085,192	238,235,627	107,025,461	1,758,186,888	1,686,419,381	17,703,197,148	16,545,965,227	7.0%
Contracting	734,781,626	155,257,893	134,593,949	73,279,669	1,097,913,136	1,132,404,600	11,820,887,503	10,372,434,439	14.0%
Theater, Amuse., Radio, etc.	29,341,831	6,042,754	1,867,809	2,997,506	40,249,900	35,736,443	390,519,311	371,883,733	5.0%
Interest & All Others	197,419,733	70,012,901	44,501,113	35,645,258	347,579,005	346,253,118	3,805,374,118	3,533,603,218	7.7%
Commissions	65,102,847	18,414,875	14,753,676	7,668,950	105,940,348	109,027,826	1,137,138,212	1,096,057,087	3.7%
Hotel Rentals	249,512,336	162,885,454	87,855,913	75,911,146	576,164,849	546,338,928	6,089,256,163	6,184,997,151	-1.5%
All Other Rentals	491,444,053	102,085,334	71,446,002	34,001,103	698,976,491	687,272,387	8,229,285,567	7,830,932,239	5.1%
Use (4%)	53,479,682	14,033,837	14,285,596	4,401,812	86,200,927	86,247,298	921,499,494	933,506,046	-1.3%
SUB-TOTAL	5,469,174,237	1,383,310,299	1,219,079,026	616,722,164	8,688,285,726	8,445,418,732	90,332,326,506	86,056,069,777	5.0%
Insurance Solicitors	30,265,558	2,483,325	2,993,249	1,306,977	37,049,109	35,252,407	519,684,468	456,621,218	13.8%
Producing	13,038,824	1,065,612	7,746,199	1,657,041	23,507,676	24,590,190	282,644,800	295,675,030	-4.4%
Manufacturing	23,710,582	5,151,288	2,221,595	2,338,990	33,422,455	37,146,479	362,796,842	367,476,411	-1.3%
Wholesaling	1,366,243,570	206,022,725	406,420,274	93,211,237	2,071,897,805	2,067,312,979	20,751,901,844	20,661,939,353	0.4%
Services (Wholesale)	52,510,608	10,067,529	7,247,757	3,546,990	73,372,883	64,061,159	882,479,612	785,755,282	12.3%
Use (1/2%)	450,424,908	70,166,926	82,526,167	33,465,204	636,583,205	669,113,353	6,565,110,448	7,090,608,060	-7.4%
SUB-TOTAL	1,936,194,050	294,957,405	509,155,240	135,526,439	2,875,833,133	2,897,476,567	29,364,618,015	29,658,075,354	-1.0%
GRAND TOTAL	7,405,368,286	1,678,267,703	1,728,234,266	752,248,603	11,564,118,859	11,342,895,299	119,696,944,521	115,714,145,132	3.4%

\*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.