

**Table 9.34-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:  
2007 AND 2008**

[In thousands of dollars. Data are on a cash basis accounting and may be distorted on a monthly basis, primarily due to cutoffs and out-of-period adjustments]

Source of revenue	Tax base		Tax collections	
	2007	2008	2007	2008
All sources	84,499,454	81,563,051	2,623,514	2,570,489
Sources taxed at 4 percent	60,544,415	58,655,264	2,421,777	2,346,211
Retailing	26,448,776	25,498,526	1,057,951	1,019,941
Services	11,197,746	11,199,610	447,910	447,984
Contracting	8,072,912	7,987,126	322,916	319,485
Theater, amusement, radio, etc.	343,395	342,329	13,736	13,693
Interest	361,196	49,701	14,448	1,988
Commissions	1,237,583	992,113	49,503	39,685
Hotel rentals	3,406,579	3,130,759	136,263	125,230
All other rentals	5,765,256	6,039,571	230,610	241,583
Use	957,790	963,709	38,312	38,548
All others	2,753,181	2,451,819	110,127	98,073
Sources taxed at other rates 1/	23,955,039	22,907,787	117,676	112,637
Insurance solicitors	599,651	543,305	899	815
Sugar processing	-	15	-	-
Pineapple canning	-	-	-	-
Producing	475,827	448,975	2,379	2,245
Manufacturing	766,208	795,352	3,831	3,977
Wholesaling	13,903,196	13,400,692	69,516	67,003
Services (intermediary)	681,671	645,963	3,408	3,230
Use	7,528,487	7,073,484	37,642	35,367
Unallocated net collections	(2/)	(2/)	84,061	111,641

1/ Insurance solicitors at 0.15 percent; others at 0.5 percent.

2/ This report reflects the tax bases for only allocated collections. The base for the unallocated net collections cannot be determined due to differing tax rates which may be applicable.

Source: Hawaii State Department of Taxation, "General Excise and Use Tax Base" and "General Excise and Use Tax Collections" (calendar year summary tables, March 25, 2009)

<[http://www.state.hi.us/tax/a5\\_3txcolrptarchive.htm](http://www.state.hi.us/tax/a5_3txcolrptarchive.htm)> accessed April 1, 2009.