

**Table 9.36-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:
2008 AND 2009**

[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	
	2008	2009	2008 1/	2009
All sources	81,563,051	75,020,258	2,567,818	2,296,288
Sources taxed at 4 percent	58,655,264	53,994,376	2,346,211	2,159,775
Retailing	25,498,526	23,567,451	1,019,941	942,698
Services	11,199,610	10,993,980	447,984	439,759
Contracting	7,987,126	6,641,660	319,485	265,666
Theater, amusement, radio, etc.	342,329	333,223	13,693	13,329
Interest	49,701	5,238	1,988	210
Commissions	992,113	806,074	39,685	32,243
Hotel rentals	3,130,759	2,618,860	125,230	104,754
All other rentals	6,039,571	5,947,287	241,583	237,891
Use	963,709	772,281	38,548	30,891
All others	2,451,819	2,308,322	98,073	92,333
Sources taxed at other rates 2/	22,907,787	21,025,883	112,637	103,294
Insurance solicitors	543,305	524,434	815	787
Sugar processing	15	-	-	-
Pineapple canning	-	3	-	-
Producing	448,975	351,578	2,245	1,758
Manufacturing	795,352	752,237	3,977	3,761
Wholesaling	13,400,692	11,939,742	67,003	59,699
Services (intermediary)	645,963	582,781	3,230	2,914
Use	7,073,484	6,875,107	35,367	34,376
Unallocated net collections	(3/)	(3/)	108,970	33,219

1/ "All sources" and "Unallocated net collections" revised from previous *Data Book*.

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

3/ 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 29, 2010)

<http://www.state.hi.us/tax/a5_3txcolrptarchive.htm> accessed April 6, 2010.