

**Table 22.07-- GENERAL EXCISE TAX BASE FOR MANUFACTURING:  
1987 TO 2009**

[In thousands of dollars. Data exclude sugar processing, pineapple canning, and petroleum refining, and are on a cash basis accounting. Manufactured goods shipped out of State were exempted from the general excise tax by Act 239, SLH 1987, effective January 1, 1988. Calendar year in which reported, including "prior years" reports. Income received in December is reported the following January, hence these annual totals generally refer to income received in the 12-month period ending November 30]

<b>Year</b>	<b>Tax base</b>	<b>Year</b>	<b>Tax base</b>	<b>Year</b>	<b>Tax base</b>
1987	595,140	1995	614,771	2003	638,863
1988	629,303	1996	622,889	2004	642,245
1989	630,997	1997	581,259	2005	738,573
1990	728,387	1998	535,371	2006	781,626
1991	714,407	1999	585,305	2007	766,208
1992	714,470	2000	586,039	2008	795,352
1993	717,423	2001	611,292	2009	752,237
1994	618,238	2002	612,658		

Source: Hawaii State Department of Taxation, "General Excise and Use Tax Base" (annual) and as revised. Beginning in 1997, <[http://www.state.hi.us/tax/a5\\_3txcolrptarchive.htm](http://www.state.hi.us/tax/a5_3txcolrptarchive.htm)> accessed June 10, 2010.