

**Table 9.46-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:
2011 AND 2012**

[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	
	2011	2012	2011	2012
All sources	84,114,007	90,678,738	2,588,488	2,844,741
Sources taxed at 4 percent	60,394,367	65,014,965	2,415,775	2,600,599
Retailing	27,750,265	29,976,425	1,110,011	1,199,057
Services	12,460,801	12,898,627	498,432	515,945
Contracting	5,837,445	7,006,133	233,498	280,245
Theater, amusement, radio, etc.	388,277	399,355	15,531	15,974
Interest	195	59	8	2
Commissions	944,173	1,000,712	37,767	40,028
Hotel rentals	3,185,483	3,666,325	127,419	146,653
All other rentals	6,123,222	6,212,337	244,929	248,493
Use	1,012,532	1,055,696	40,501	42,228
All others	2,691,976	2,799,295	107,679	111,972
Sources taxed at other rates 1/	23,719,639	25,663,773	116,936	126,657
Insurance solicitors	474,907	474,761	712	712
Sugar processing	-	-	-	-
Pineapple canning	-	7	-	(2/)
Producing	399,078	401,496	1,995	2,007
Manufacturing	695,442	646,969	3,477	3,235
Wholesaling	14,157,437	14,687,369	70,787	73,437
Services (intermediary)	590,955	676,615	2,955	3,383
Use	7,401,821	8,776,556	37,009	43,883
Unallocated net collections	(3/)	(3/)	55,777	117,485

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

2/ Category collections of \$37 rounds down to zero.

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" (March 28, 2013) <http://www.state.hi.us/tax/a5_3txcolrpt.htm> accessed May 14, 2013.