

**Table 9.47-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:  
2013 AND 2014**

[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	
	2013	2014	2013	2014
All sources	91,211,295	91,682,136	2,907,622	2,979,776
Sources taxed at 4 percent	66,517,701	67,566,981	2,660,708	2,702,679
Retailing	29,667,015	30,766,185	1,186,681	1,230,647
Services	13,341,442	13,527,677	533,658	541,107
Contracting	7,329,960	7,024,044	293,198	280,962
Theater, amusement, radio, etc.	391,118	398,887	15,645	15,955
Interest	76	40	3	2
Commissions	1,108,151	1,127,368	44,326	45,095
Hotel rentals	4,069,865	4,314,087	162,795	172,563
All other rentals	6,487,392	6,482,060	259,496	259,282
Use	993,463	963,506	39,739	38,540
All others	3,129,219	2,963,125	125,169	118,525
Sources taxed at other rates 1/	24,693,594	24,115,156	121,812	118,913
Insurance solicitors	473,181	475,063	710	713
Sugar processing	-	-	-	-
Pineapple canning	-	-	-	-
Producing	392,735	336,675	1,964	1,683
Manufacturing	655,222	701,988	3,276	3,510
Wholesaling	14,795,784	15,282,809	73,979	76,414
Services (intermediary)	614,317	689,539	3,072	3,448
Use	7,762,355	6,629,083	38,812	33,145
Unallocated net collections	(2/)	(2/)	125,102	158,183

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 Collections - Calendar Year Summary December 31, 2014" and "General Excise And Use Tax Base - Calendar Year Ending December 31, 2014" (Monthly 06-15-15 revised) <[http://tax.hawaii.gov/stats/a5\\_3txcolrptarchive/](http://tax.hawaii.gov/stats/a5_3txcolrptarchive/)> accessed July 7, 2015.