

**Table 9.38-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:
2014 AND 2015**

[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	
	2014	2015	2014	2015
All sources	91,682,136	95,156,203	2,979,776	3,141,489
Sources taxed at 4 percent	67,566,981	70,130,283	2,702,679	2,805,211
Retailing	30,766,185	31,062,710	1,230,647	1,242,508
Services	13,527,677	13,989,090	541,107	559,564
Contracting	7,024,044	8,112,238	280,962	324,490
Theater, amusement, radio, etc.	398,887	397,833	15,955	15,913
Interest	40	30	2	1
Commissions	1,127,368	1,184,012	45,095	47,360
Hotel rentals	4,314,087	4,492,983	172,563	179,719
All other rentals	6,482,060	6,818,405	259,282	272,736
Use	963,506	1,025,730	38,540	41,029
All others	2,963,125	3,047,252	118,525	121,890
Sources taxed at other rates 1/	24,115,156	25,025,920	118,913	123,337
Insurance solicitors	475,063	512,283	713	768
Sugar processing	-	-	-	-
Pineapple canning	-	-	-	-
Producing	336,675	337,702	1,683	1,689
Manufacturing	701,988	750,372	3,510	3,752
Wholesaling	15,282,809	14,793,349	76,414	73,967
Services (intermediary)	689,539	723,071	3,448	3,615
Use	6,629,083	7,909,142	33,145	39,546
Unallocated net collections	(2/)	(2/)	158,183	212,941

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, 2015" <http://tax.hawaii.gov/stats/a5_3txcolrptarchive/> accessed June 3, 2016.