

**Table 9.36-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:
2016 AND 2017**

[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	
	2016	2017	2016	2017
All sources	89,778,547	100,048,177	3,205,733	3,349,822
Sources taxed at 4 percent	67,168,419	74,878,617	2,686,737	2,995,145
Retailing	29,039,437	32,727,278	1,161,577	1,309,091
Services	13,551,064	15,097,644	542,043	603,906
Contracting	8,288,207	8,384,358	331,528	335,374
Theater, amusement, radio, etc.	397,992	460,606	15,920	18,424
Interest & all others 1/	3,099,605	3,444,984	123,984	137,799
Interest 1/	(NA)	(NA)	(NA)	(NA)
All others 1/	(NA)	(NA)	(NA)	(NA)
Commissions	1,110,624	1,331,517	44,425	53,261
Hotel rentals	4,502,385	5,186,494	180,095	207,460
All other rentals	6,320,222	7,276,281	252,809	291,051
Use	858,883	969,456	34,355	38,778
Sources taxed at other rates 2/	22,610,128	25,169,559	111,400	123,987
Insurance solicitors	471,475	531,747	707	798
Sugar processing	-	-	-	-
Pineapple canning	-	-	-	-
Producing	283,553	346,653	1,418	1,733
Manufacturing	689,126	733,105	3,446	3,666
Wholesaling	13,484,817	15,729,763	67,424	78,649
Services (intermediary)	735,140	949,174	3,676	4,746
Use	6,946,017	6,879,118	34,730	34,396
Unallocated net collections	(3/)	(3/)	407,596	230,691

NA Not available.

1/ Beginning with the 2016, categories were combined.

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 Collections - Calendar Year Summary December 31, 2017" (Monthly 03-20-18) <http://tax.hawaii.gov/stats/a5_3txcolrptarchive/> accessed April 26, 2018.