

**Table 9.36-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:
2017 AND 2018**

[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 | |
|---------------------------------|-------------|-------------|-----------------|-----------|
| | 2017 | 2018 | 2017 | 2018 |
| All sources | 100,048,177 | 111,630,450 | 3,349,822 | 3,426,525 |
| Sources taxed at 4 percent | 74,878,617 | 83,148,813 | 2,995,145 | 3,325,953 |
| Retailing | 32,727,278 | 36,356,218 | 1,309,091 | 1,454,249 |
| Services | 15,097,644 | 16,663,348 | 603,906 | 666,534 |
| Contracting | 8,384,358 | 9,455,622 | 335,374 | 378,225 |
| Theater, amusement, radio, etc. | 460,606 | 506,574 | 18,424 | 20,263 |
| Interest & all others | 3,444,984 | 3,551,783 | 137,799 | 142,071 |
| Commissions | 1,331,517 | 1,389,772 | 53,261 | 55,591 |
| Hotel rentals | 5,186,494 | 5,644,187 | 207,460 | 225,767 |
| All other rentals | 7,276,281 | 8,458,997 | 291,051 | 338,360 |
| Use | 969,456 | 1,122,311 | 38,778 | 44,892 |
| Sources taxed at other rates 1/ | 25,169,559 | 28,481,637 | 123,987 | 139,828 |
| Insurance solicitors | 531,747 | 737,336 | 798 | 1,106 |
| Producing | 346,653 | 317,715 | 1,733 | 1,589 |
| Manufacturing | 733,105 | 607,793 | 3,666 | 3,039 |
| Wholesaling | 15,729,763 | 18,125,575 | 78,649 | 90,628 |
| Services (intermediary) | 949,174 | 865,518 | 4,746 | 4,328 |
| Use | 6,879,118 | 7,827,699 | 34,396 | 39,138 |
| Unallocated net collections | (2/) | (2/) | 230,691 | -39,255 |

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, 2018" (Monthly 03-20-19) <http://tax.hawaii.gov/stats/a5_3txcolrptarchive/> accessed April 29, 2019.