Table 23.40-- GENERAL EXCISE TAX BASE FOR RENTALS: 1985 TO 2018

[In thousands of dollars. Data are on a cash basis accounting]

Year reported 1/	Total	Hotel rentals	All other rentals 2/
1985	3,037,254	1,122,268	1,914,986
1986	3,278,450	1,212,782	2,065,668
1987	3,443,271	1,369,401	2,073,870
1988	3,715,546	1,408,891	2,306,655
1989	4,108,740	1,505,071	2,603,669
1990	4,401,733	1,572,994	2,828,739
1991	4,825,777	1,512,990	3,312,787
1992	5,013,293	1,621,751	3,391,542
1993	5,035,581	1,527,037	3,508,544
1994	5,358,587	1,666,406	3,692,182
1995	5,552,792	1,776,527	3,776,265
1996	5,859,454	2,057,800	3,801,655
1997	5,829,772	2,155,319	3,826,024
1998	5,904,196	2,147,217	3,756,979
1999	5,845,772	2,158,193	3,687,580
2000	6,305,325	2,419,287	3,886,038
2001	6,360,999	2,421,813	3,939,186
2002	6,184,616	2,227,341	3,957,275
2003	6,472,542	2,322,434	4,150,108
2004	6,851,888	2,518,058	4,333,830
2005	7,639,189	2,834,838	4,804,351
2006	8,107,018	3,097,961	5,009,057
2007	9,171,835	3,406,579	5,765,256
2008	9,170,330	3,130,759	6,039,571
2009	8,566,148	2,618,860	5,947,287
2010	8,525,923	2,755,013	5,770,910
2011	9,308,705	3,185,483	6,123,222
2012	9,878,662	3,666,325	6,212,337
2013	10,557,258	4,069,865	6,487,392
2014	10,796,148	4,314,087	6,482,060
2015	11,311,388	4,492,983	6,818,405
2016	10,822,607	4,502,385	6,320,222
2017	12,462,775	5,186,494	7,276,281
2018	14,103,184	5,644,187	8,458,997

1/ Calendar year in which reported, including "prior years" reports. Income received in December is reported the following January, hence these annual totals generally refer to an "income year" ended November 30.

2/ Includes residential, office, automobile, and equipment rentals, and land leases.

Source: Hawaii State Department of Taxation, "General Excise and Use Tax Base" (annual tabular release) <https://tax.hawaii.gov/stats/a5_3txcolrptarchive/> accessed May 15, 2019, and calculations by Hawaii State Department of Business, Economic Development & Tourism.