

**Table 22.06-- GENERAL EXCISE TAX BASE FOR MANUFACTURING:
1987 TO 2024**

[In thousands of dollars. Data exclude sugar processing, pineapple canning, and petroleum refining, and are on a cash basis accounting. Manufactured goods shipped out of State were exempted from the general excise tax by Act 239, SLH 1987, effective January 1, 1988. 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 income received in the 12-month period ending November 30]

Year	Tax base	Year	Tax base	Year	Tax base
1987	595,140	2000	586,039	2013	655,222
1988	629,303	2001	611,292	2014	701,988
1989	630,997	2002	612,658	2015	750,372
1990	728,387	2003	638,863	2016	689,126
1991	714,407	2004	642,245	2017	733,105
1992	714,470	2005	738,573	2018	607,793
1993	717,423	2006	781,626	2019	587,979
1994	618,238	2007	766,208	2020	558,052
1995	614,771	2008	795,352	2021	446,034
1996	622,889	2009	752,237	2022	473,407
1997	581,259	2010	708,787	2023	449,998
1998	535,371	2011	695,442	2024	451,182
1999	585,305	2012	646,969		

Source: Hawaii State Department of Taxation, "General Excise and Use Tax Base" (annual). Beginning in 1997, Full Monthly Tax Reports By Year <https://tax.hawaii.gov/stats/a5_3txcolrpt/> accessed July 2, 2025.