

**Table 9.19-- TOBACCO TAX BASE, RATE, AND COLLECTIONS:
1994 TO 1996**

Subject	1994	1995	1996
Cigarettes:			
Tax base (number sold) 1/	1,114,165,900	1,156,122,400	1,194,538,600
Tax rate (dollars per cigarette) 2/	0.03	0.03	0.03
Tax collections (dollars)	33,424,978	34,683,672	35,836,158
Other tobacco products:			
Tax base (wholesale value, in dollars) 1/	7,007,482	6,912,930	4,512,828
Tax rate (percent of wholesale value) 2/	40	40	40
Tax collections (dollars)	2,802,993	2,765,172	1,805,131

1/ Tax base is calculated as tax collections divided by the tax rate.

2/ As set by Act 220, SLH 1993, effective July 1, 1993. Before that date, all tobacco products were taxed at 40 percent of wholesale value; see HRS, 1985 Replacement, section 245-3.

Source: Hawaii State Department of Taxation, "Tobacco Tax Collections and Licenses" (annual release) and calculations by Hawaii State Department of Business, Economic Development & Tourism.