

**Table 22.06-- GENERAL EXCISE TAX BASE FOR MANUFACTURING:
1986 TO 1996**

[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]

Year reported 1/	Tax base	Year reported 1/	Tax base	Year reported 1/	Tax base
1986	568,532	1990	728,387	1994	618,238
1987	595,140	1991	714,407	1995	614,771
1988	629,303	1992	714,470	1996	622,889
1989	630,997	1993	717,423		

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

Source: Hawaii State Department of Taxation, "General Excise and Use Tax Base" (annual tabular release, as revised 3/25/97).