

**Table 23.33-- GENERAL EXCISE TAX BASE FOR RENTALS:  
1986 TO 1996**

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

<b>Year reported 1/</b>	<b>Total</b>	<b>Hotel rentals</b>	<b>All other rentals 2/</b>
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

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, as revised March 25, 1997).