

**Table 9.18-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:
1996 AND 1997**

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

Source of revenue	Tax base		Tax collections	
	1996	1997	1996	1997
All sources	48,337,123	46,864,169	1,469,766	1,433,012
Sources taxed at 4 percent	33,703,303	32,478,980	1,348,132	1,299,159
Retailing	16,091,429	15,713,571	643,657	628,543
Services	5,618,027	5,343,706	224,721	213,748
Contracting	3,285,106	2,871,423	131,404	114,857
Theater, amusement, radio	246,232	226,080	9,849	9,043
Interest	208,969	201,579	8,359	8,063
Commissions	676,243	643,443	27,050	25,738
Hotel rentals	2,057,800	2,040,454	82,312	81,618
All other rentals	3,801,655	3,789,318	152,066	151,573
Use (4 percent)	478,411	487,035	19,136	19,481
All others (4 percent)	1,239,433	1,162,371	49,577	46,495
Sources taxed at other rates 1/	14,633,820	14,385,189	70,745	69,363
Insurance solicitors	692,623	732,185	1,039	1,098
Sugar processing	14,490	6,097	72	30
Pineapple canning	5,126	4,549	25	25
Producing 2/	479,009	495,721	2,395	2,476
Manufacturing 2/	622,889	580,844	3,114	2,904
Wholesaling	8,153,155	7,946,650	40,766	39,733
Services (intermediary)	292,250	279,242	1,461	1,396
Use (1/2 percent)	4,374,280	4,339,900	21,871	21,699
Unallocated net collections 3/	-	-	50,889	64,489

1/ Insurance solicitors at 0.15 percent; others at 0.5 percent.

2/ 1997 tax base and collections reflect Department of Taxation corrections to "Calendar Year Summary 01-21-98".

3/ Includes electronic fund payments not identified by source, penalty and interest, assessments and corrections, delinquent collections, refunds, protested payments and settlements, etc.

Source: Hawaii State Department of Taxation, "General Excise and Use Tax Base" and "General Excise and Use Tax Collections" (calendar year summary tables).