

**Table 23.01-- GENERAL EXCISE TAX BASE FOR TRADE AND SERVICE
ACTIVITIES: 1987 TO 1997**

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

Year reported 1/	Retailing	Services 2/	Amusement, etc. 3/	Intermediary services	Wholesaling
1987	9,449,673	2,896,159	157,824	148,557	5,188,215
1988	10,385,974	3,287,715	165,729	182,138	5,683,815
1989	11,607,779	3,699,003	184,154	189,018	6,595,569
1990	12,827,883	4,276,876	201,003	349,111	7,494,330
1991	13,398,382	4,888,164	209,128	451,078	7,722,752
1992	13,846,332	5,032,682	229,091	247,850	7,498,621
1993	13,976,048	5,092,654	226,443	218,173	7,646,215
1994	14,569,798	5,270,844	238,195	265,755	7,622,366
1995	15,050,113	5,351,079	233,843	264,193	7,808,103
1996	16,091,429	5,618,027	246,232	292,250	8,153,155
1997	15,713,571	5,343,706	226,080	279,242	7,946,650

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 both business and professional services but excludes hotels, theater, amusement, broadcasting, and intermediary services.

3/ Theater, amusement, broadcasting, etc.

Source: Hawaii State Department of Taxation, "General Excise and Use Tax Base" (annual tabular release).