

**Table 23.34-- GENERAL EXCISE TAX BASE FOR RENTALS:
1987 TO 1997**

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

Year reported 1/	Total	Hotel rentals	All other rentals 2/
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
1997	5,829,772	2,040,454	3,789,318

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).