

**Table 9.18-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:
1997 AND 1998**

[Data for 1997 have been revised. In thousands of dollars. Data are on a cash basis accounting]

| Source of revenue | Tax base | | Tax collections | |
|---------------------------------|------------|------------|-----------------|-----------|
| | 1997 1/ | 1998 | 1997 1/ | 1998 |
| All sources | 47,708,855 | 45,274,190 | 1,433,012 | 1,436,654 |
| Sources taxed at 4 percent | 33,068,609 | 31,816,429 | 1,322,744 | 1,272,657 |
| Retailing | 15,973,955 | 15,146,134 | 638,958 | 605,845 |
| Services | 5,414,691 | 5,431,503 | 216,588 | 217,260 |
| Contracting | 2,944,427 | 2,906,189 | 117,777 | 116,248 |
| Theater, amusement, radio | 229,802 | 227,543 | 9,192 | 9,102 |
| Interest | 205,513 | 216,024 | 8,221 | 8,641 |
| Commissions | 634,312 | 657,310 | 25,372 | 26,292 |
| Hotel rentals | 2,155,319 | 1,957,068 | 86,213 | 78,283 |
| All other rentals | 3,826,024 | 3,653,585 | 153,041 | 146,143 |
| Use (4 percent) | 499,051 | 433,653 | 19,962 | 17,346 |
| All others (4 percent) | 1,185,516 | 1,187,422 | 47,421 | 47,497 |
| Sources taxed at other rates 2/ | 14,640,247 | 13,457,761 | 70,584 | 65,182 |
| Insurance solicitors | 747,825 | 601,997 | 1,122 | 903 |
| Sugar processing | 6,309 | 9,074 | 32 | 45 |
| Pineapple canning | 4,793 | 4,707 | 24 | 24 |
| Producing | 505,557 | 462,467 | 2,528 | 2,312 |
| Manufacturing | 581,259 | 527,945 | 2,906 | 2,640 |
| Wholesaling | 8,101,894 | 7,719,479 | 40,509 | 38,597 |
| Services (intermediary) | 283,064 | 317,133 | 1,415 | 1,586 |
| Use (1/2 percent) | 4,409,546 | 3,814,959 | 22,048 | 19,075 |
| Unallocated net collections 3/ | - | - | 39,683 | 98,815 |

1/ 1997 tax base and collections reflect Department of Taxation as reported in "Calendar Year Summary 02/18/99".

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

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).