

**Table 9.26-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:  
1998 AND 1999**

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

Source of revenue	Tax base		Tax collections	
	1998	1999	1998	1999
All sources	46,995,324	47,888,314	1,436,654	1,454,779
Sources taxed at 4 percent	33,008,791	33,327,745	1,320,352	1,333,110
Retailing	15,730,858	15,957,379	629,234	638,295
Services	5,545,001	5,647,648	221,800	225,906
Contracting	3,015,977	2,991,201	120,639	119,648
Theater, amusement, radio	232,288	220,959	9,292	8,838
Interest	218,533	216,884	8,741	8,675
Commissions	661,422	710,880	26,457	28,435
Hotel rentals	2,147,217	2,158,193	85,889	86,328
All other rentals	3,756,979	3,687,580	150,279	147,503
Use (4 percent)	456,404	462,928	18,256	18,517
All others (4 percent)	1,244,112	1,274,095	49,764	50,964
Sources taxed at other rates 1/	13,986,533	14,560,569	67,811	70,139
Insurance solicitors	606,164	761,218	909	1,142
Sugar processing	9,301	26,195	47	131
Pineapple canning	5,301	5,148	27	26
Producing	478,201	501,501	2,391	2,508
Manufacturing	535,371	585,305	2,677	2,927
Wholesaling	8,030,448	8,059,260	40,152	40,296
Services (intermediary)	320,845	298,815	1,604	1,494
Use (1/2 percent)	4,000,903	4,323,127	20,005	21,616
Unallocated net collections 2/	-	-	48,491	51,530

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

2/ 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) and <<http://www.state.hi.us/tax/tax.html>>.