

**Table 23.01-- GENERAL EXCISE TAX BASE FOR TRADE AND SERVICE  
ACTIVITIES: 1985 TO 2008**

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

<b>Year reported 1/</b>	<b>Retailing</b>	<b>Services 2/</b>	<b>Amusement, etc. 3/</b>	<b>Intermediary services</b>	<b>Wholesaling</b>
1985	8,499,254	2,481,669	154,830	116,300	4,095,220
1986	9,239,373	2,784,169	159,881	127,992	4,443,166
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	15,973,955	5,414,691	229,802	283,064	8,101,894
1998	15,730,858	5,545,001	232,288	320,845	8,030,448
1999	15,957,379	5,647,648	220,959	298,815	8,059,260
2000	17,453,936	6,045,695	253,484	378,574	9,082,585
2001	17,823,297	6,426,452	249,098	322,183	9,171,140
2002	17,873,487	6,831,646	265,334	331,944	9,288,532
2003	18,835,041	7,296,759	260,651	352,614	9,714,281
2004	21,049,652	8,108,248	288,658	312,781	11,017,918
2005	23,233,246	9,206,858	292,734	388,457	11,920,729
2006	23,997,010	9,967,208	301,779	606,071	12,687,800
2007	26,448,776	11,197,746	343,395	681,671	13,903,196
2008	25,498,526	11,199,610	342,329	645,963	13,400,692

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, radio, etc.

Source: Hawaii State Department of Taxation, "General Excise and Use Tax Base" (annual tabular release). see also <[http://www.state.hi.us/tax/a5\\_3txcolrpt.htm](http://www.state.hi.us/tax/a5_3txcolrpt.htm)>.