

**Table 9.36-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:  
2009 AND 2010**

[In thousands of dollars. Data are on a cash basis accounting and may be distorted on a monthly basis, primarily due to cutoffs and out-of-period adjustments]

Source of revenue	Tax base		Tax collections	
	2009	2010	2009	2010
All sources	75,020,258	74,682,083	2,296,288	2,379,942
Sources taxed at 4 percent	53,994,376	54,261,969	2,159,775	2,170,479
Retailing	23,567,451	24,298,654	942,698	971,946
Services	10,993,980	11,356,344	439,759	454,254
Contracting	6,641,660	5,589,766	265,666	223,591
Theater, amusement, radio, etc.	333,223	353,686	13,329	14,147
Interest	5,238	3,923	210	157
Commissions	806,074	853,086	32,243	34,123
Hotel rentals	2,618,860	2,755,013	104,754	110,201
All other rentals	5,947,287	5,770,910	237,891	230,836
Use	772,281	907,646	30,891	36,306
All others	2,308,322	2,372,941	92,333	94,918
Sources taxed at other rates 1/	21,025,883	20,420,114	103,294	100,422
Insurance solicitors	524,434	479,709	787	720
Sugar processing	-	-	-	-
Pineapple canning	3	-	-	-
Producing	351,578	339,035	1,758	1,695
Manufacturing	752,237	708,787	3,761	3,544
Wholesaling	11,939,742	12,165,086	59,699	60,825
Services (intermediary)	582,781	556,594	2,914	2,783
Use	6,875,107	6,170,904	34,376	30,855
Unallocated net collections	(2/)	(2/)	33,219	109,042

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

2/ This report reflects the tax bases for only allocated collections. The base for the unallocated net collections cannot be determined due to differing tax rates which may be applicable.

Source: Hawaii State Department of Taxation, "General Excise and Use Tax Base" and "General Excise and Use Tax Collections" <[http://www.state.hi.us/tax/a5\\_3txcolrpt.htm](http://www.state.hi.us/tax/a5_3txcolrpt.htm)> accessed June 3, 2011.