

**Table 9.50-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:  
2012 AND 2013**

[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	
	2012	2013	2012	2013
All sources	90,678,738	91,211,295	2,844,741	2,907,622
Sources taxed at 4 percent	65,014,965	66,517,701	2,600,599	2,660,708
Retailing	29,976,425	29,667,015	1,199,057	1,186,681
Services	12,898,627	13,341,442	515,945	533,658
Contracting	7,006,133	7,329,960	280,245	293,198
Theater, amusement, radio, etc.	399,355	391,118	15,974	15,645
Interest	59	76	2	3
Commissions	1,000,712	1,108,151	40,028	44,326
Hotel rentals	3,666,325	4,069,865	146,653	162,795
All other rentals	6,212,337	6,487,392	248,493	259,496
Use	1,055,696	993,463	42,228	39,739
All others	2,799,295	3,129,219	111,972	125,169
Sources taxed at other rates 1/	25,663,773	24,693,594	126,657	121,812
Insurance solicitors	474,761	473,181	712	710
Sugar processing	-	-	-	-
Pineapple canning	7	-	(2/)	-
Producing	401,496	392,735	2,007	1,964
Manufacturing	646,969	655,222	3,235	3,276
Wholesaling	14,687,369	14,795,784	73,437	73,979
Services (intermediary)	676,615	614,317	3,383	3,072
Use	8,776,556	7,762,355	43,883	38,812
Unallocated net collections	(3/)	(3/)	117,485	125,102

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

2/ Category collections of \$37 rounds down to zero.

3/ 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 Collections - Calendar Year Summary December 31, 2013" and "General Excise And Use Tax Base - Calendar Year Ending December 31, 2013" (March 24, 2014) <[http://tax.hawaii.gov/stats/a5\\_3txcolrptarchive/](http://tax.hawaii.gov/stats/a5_3txcolrptarchive/)> accessed June 4, 2014.