

**Table 22.06-- GENERAL EXCISE TAX BASE FOR MANUFACTURING:
1987 TO 2013**

[In thousands of dollars. Data exclude sugar processing, pineapple canning, and petroleum refining, and are on a cash basis accounting. Manufactured goods shipped out of State were exempted from the general excise tax by Act 239, SLH 1987, effective January 1, 1988. 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 income received in the 12-month period ending November 30]

Year	Tax base	Year	Tax base	Year	Tax base
1987	595,140	1996	622,889	2005	738,573
1988	629,303	1997	581,259	2006	781,626
1989	630,997	1998	535,371	2007	766,208
1990	728,387	1999	585,305	2008	795,352
1991	714,407	2000	586,039	2009	752,237
1992	714,470	2001	611,292	2010	708,787
1993	717,423	2002	612,658	2011	695,442
1994	618,238	2003	638,863	2012	646,969
1995	614,771	2004	642,245	2013	655,222

Source: Hawaii State Department of Taxation, "General Excise and Use Tax Base" (annual) and as revised. Beginning in 1997, <http://www.state.hi.us/tax/a5_3txcolrptarchive.htm> accessed June 30, 2014.