

**Table 9.42-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:
2015 AND 2016**

[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	
	2015	2016	2015	2016
All sources	95,156,203	89,778,547	3,141,489	3,205,733
Sources taxed at 4 percent	70,130,283	67,168,419	2,805,211	2,686,737
Retailing	31,062,710	29,039,437	1,242,508	1,161,577
Services	13,989,090	13,551,064	559,564	542,043
Contracting	8,112,238	8,288,207	324,490	331,528
Theater, amusement, radio, etc.	397,833	397,992	15,913	15,920
Interest & all others 1/	3,047,282	3,099,605	121,891	123,984
Interest 1/	30	(NA)	1	(NA)
All others 1/	3,047,252	(NA)	121,890	(NA)
Commissions	1,184,012	1,110,624	47,360	44,425
Hotel rentals	4,492,983	4,502,385	179,719	180,095
All other rentals	6,818,405	6,320,222	272,736	252,809
Use	1,025,730	858,883	41,029	34,355
Sources taxed at other rates 2/	25,025,920	22,610,128	123,337	111,400
Insurance solicitors	512,283	471,475	768	707
Sugar processing	-	-	-	-
Pineapple canning	-	-	-	-
Producing	337,702	283,553	1,689	1,418
Manufacturing	750,372	689,126	3,752	3,446
Wholesaling	14,793,349	13,484,817	73,967	67,424
Services (intermediary)	723,071	735,140	3,615	3,676
Use	7,909,142	6,946,017	39,546	34,730
Unallocated net collections	(3/)	(3/)	212,941	407,596

NA Not available.

1/ Beginning with the 2016, categories were combined.

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

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, 2016" (Monthly 03-29-17) <http://tax.hawaii.gov/stats/a5_3txcolrptarchive/> accessed July 17, 2017.