

**Table 9.36-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:  
2018 AND 2019**

[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	
	2018	2019	2018	2019
All sources	111,630,450	113,810,670	3,426,525	3,602,222
Sources taxed at 4 percent	83,148,813	85,703,237	3,325,953	3,428,129
Retailing	36,356,218	37,459,057	1,454,249	1,498,362
Services	16,663,348	17,341,593	666,534	693,664
Contracting	9,455,622	9,609,276	378,225	384,371
Theater, amusement, radio, etc.	506,574	492,430	20,263	19,697
Interest & all others	3,551,783	3,571,982	142,071	142,879
Commissions	1,389,772	1,375,021	55,591	55,001
Hotel rentals	5,644,187	5,947,395	225,767	237,896
All other rentals	8,458,997	8,786,342	338,360	351,454
Use	1,122,311	1,120,141	44,892	44,806
Sources taxed at other rates 1/	28,481,637	28,107,433	139,828	137,955
Insurance solicitors	737,336	737,881	1,106	1,107
Producing	317,715	307,818	1,589	1,539
Manufacturing	607,793	587,979	3,039	2,940
Wholesaling	18,125,575	18,290,198	90,628	91,451
Services (intermediary)	865,518	1,078,954	4,328	5,395
Use	7,827,699	7,104,603	39,138	35,523
Unallocated net collections	(2/)	(2/)	-39,255	36,138

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 Collections - Calendar Year Summary December 31, 2019" (Monthly 03-20-20) <[http://tax.hawaii.gov/stats/a5\\_3txcolrptarchive/](http://tax.hawaii.gov/stats/a5_3txcolrptarchive/)> accessed July 17, 2020.