

**Table 9.38-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:
2019 AND 2020**

[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	
	2019	2020	2019	2020
All sources	113,810,670	96,210,151	3,602,222	3,038,781
Sources taxed at 4 percent	85,703,237	72,003,449	3,428,129	2,880,138
Retailing	37,459,057	31,869,197	1,498,362	1,274,768
Services	17,341,593	15,331,585	693,664	613,263
Contracting	9,609,276	9,757,217	384,371	390,289
Theater, amusement, radio, etc.	492,430	235,751	19,697	9,430
Interest & all others	3,571,982	2,296,697	142,879	91,868
Commissions	1,375,021	1,133,983	55,001	45,359
Hotel rentals	5,947,395	2,659,859	237,896	106,394
All other rentals	8,786,342	7,861,318	351,454	314,453
Use	1,120,141	857,844	44,806	34,314
Sources taxed at other rates 1/	28,107,433	24,206,702	137,955	118,709
Insurance solicitors	737,881	664,053	1,107	996
Producing	307,818	290,948	1,539	1,455
Manufacturing	587,979	558,052	2,940	2,790
Wholesaling	18,290,198	15,803,833	91,451	79,019
Services (intermediary)	1,078,954	910,725	5,395	4,554
Use	7,104,603	5,979,091	35,523	29,895
Unallocated net collections	(2/)	(2/)	36,138	39,933

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, 2020" (03-20-21) <https://tax.hawaii.gov/stats/a5_3txcolrpt/> accessed April 5, 2021.