

**Table 9.38-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:
2020 AND 2021**

[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	
	2020	2021	2020	2021
All sources	96,210,151	115,286,646	3,038,781	3,604,330
Sources taxed at 4 percent	72,003,449	85,038,963	2,880,138	3,401,559
Retailing	31,869,197	39,187,019	1,274,768	1,567,481
Services	15,331,585	16,901,264	613,263	676,051
Contracting	9,757,217	10,108,430	390,289	404,337
Theater, amusement, radio, etc.	235,751	337,629	9,430	13,505
Interest & all others	2,296,697	2,882,635	91,868	115,305
Commissions	1,133,983	1,636,147	45,359	65,446
Hotel rentals	2,659,859	4,581,675	106,394	183,267
All other rentals	7,861,318	8,401,371	314,453	336,055
Use	857,844	1,002,793	34,314	40,112
Sources taxed at other rates 1/	24,206,702	30,247,683	118,709	148,766
Insurance solicitors	664,053	706,289	996	1,059
Producing	290,948	391,775	1,455	1,959
Manufacturing	558,052	446,034	2,790	2,230
Wholesaling	15,803,833	20,015,246	79,019	100,076
Services (intermediary)	910,725	949,877	4,554	4,749
Use	5,979,091	7,738,462	29,895	38,692
Unallocated net collections	(2/)	(2/)	39,933	54,005

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, 2021" (March 20, 2022) <https://tax.hawaii.gov/stats/a5_3txcolrpt/> accessed April 6, 2022.