

**Table 23.39-- GENERAL EXCISE AND USE TAX BASE FOR RENTALS:
1990 TO 2021**

[In thousands of dollars. Data are on a cash basis accounting. Income received in December is reported the following January; hence, annual totals refer to an "income year" ended November 30]

Year reported	Total	Hotel rentals	All other rentals 1/
1990	4,401,733	1,572,994	2,828,739
1991	4,825,777	1,512,990	3,312,787
1992	5,013,293	1,621,751	3,391,542
1993	5,035,581	1,527,037	3,508,544
1994	5,358,587	1,666,406	3,692,182
1995	5,552,792	1,776,527	3,776,265
1996	5,859,454	2,057,800	3,801,655
1997	5,829,772	2,155,319	3,826,024
1998	5,904,196	2,147,217	3,756,979
1999	5,845,772	2,158,193	3,687,580
2000	6,305,325	2,419,287	3,886,038
2001	6,360,999	2,421,813	3,939,186
2002	6,184,616	2,227,341	3,957,275
2003	6,472,542	2,322,434	4,150,108
2004	6,851,888	2,518,058	4,333,830
2005	7,639,189	2,834,838	4,804,351
2006	8,107,018	3,097,961	5,009,057
2007	9,171,835	3,406,579	5,765,256
2008	9,170,330	3,130,759	6,039,571
2009	8,566,148	2,618,860	5,947,287
2010	8,525,923	2,755,013	5,770,910
2011	9,308,705	3,185,483	6,123,222
2012	9,878,662	3,666,325	6,212,337
2013	10,557,258	4,069,865	6,487,392
2014	10,796,148	4,314,087	6,482,060
2015	11,311,388	4,492,983	6,818,405
2016	10,822,607	4,502,385	6,320,222
2017	12,462,775	5,186,494	7,276,281
2018	14,103,184	5,644,187	8,458,997
2019	14,733,737	5,947,395	8,786,342
2020	10,521,177	2,659,859	7,861,318
2021	12,983,046	4,581,675	8,401,371

1/ Includes residential, office, automobile, and equipment rentals, and land leases.

Source: Hawaii State Department of Taxation, "General Excise and Use Tax Base" (annual tabular release) <https://tax.hawaii.gov/stats/a5_3txcolrpt/> accessed May 10, 2022; and calculations by the Hawaii State Department of Business, Economic Development & Tourism.