

**Table 9.38-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:
2021 AND 2022**

[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	
	2021	2022	2021	2022
All sources	115,286,646	135,624,508	3,604,330	4,263,353
Sources taxed at 4 percent	85,038,963	100,529,922	3,401,559	4,021,197
Retailing	39,187,019	46,063,450	1,567,481	1,842,538
Services	16,901,264	19,260,793	676,051	770,432
Contracting	10,108,430	10,787,078	404,337	431,483
Theater, amusement, radio, etc.	337,629	535,398	13,505	21,416
Interest & all others	2,882,635	4,030,830	115,305	161,233
Commissions	1,636,147	1,682,885	65,446	67,315
Hotel rentals	4,581,675	7,529,361	183,267	301,174
All other rentals	8,401,371	9,508,096	336,055	380,324
Use	1,002,793	1,132,030	40,112	45,281
Sources taxed at other rates 1/	30,247,683	35,094,586	148,766	173,348
Insurance solicitors	706,289	607,107	1,059	911
Producing	391,775	394,564	1,959	1,973
Manufacturing	446,034	473,407	2,230	2,367
Wholesaling	20,015,246	23,992,508	100,076	119,963
Services (intermediary)	949,877	1,248,802	4,749	6,244
Use	7,738,462	8,378,197	38,692	41,891
Unallocated net collections	(2/)	(2/)	54,005	68,808

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, 2022" (April 25, 2023) <https://tax.hawaii.gov/stats/a5_3txcolrpt/> accessed April 25, 2023.