

**Table 23.01-- GENERAL EXCISE AND USE TAX BASE FOR TRADE AND SERVICE ACTIVITIES: 1990 TO 2022**

[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]

<b>Year reported</b>	<b>Retailing</b>	<b>Services 1/</b>	<b>Amusement 2/</b>	<b>Intermediary services</b>	<b>Wholesaling</b>
1990	12,827,883	4,276,876	201,003	349,111	7,494,330
1991	13,398,382	4,888,164	209,128	451,078	7,722,752
1992	13,846,332	5,032,682	229,091	247,850	7,498,621
1993	13,976,048	5,092,654	226,443	218,173	7,646,215
1994	14,569,798	5,270,844	238,195	265,755	7,622,366
1995	15,050,113	5,351,079	233,843	264,193	7,808,103
1996	16,091,429	5,618,027	246,232	292,250	8,153,155
1997	15,973,955	5,414,691	229,802	283,064	8,101,894
1998	15,730,858	5,545,001	232,288	320,845	8,030,448
1999	15,957,379	5,647,648	220,959	298,815	8,059,260
2000	17,453,936	6,045,695	253,484	378,574	9,082,585
2001	17,823,297	6,426,452	249,098	322,183	9,171,140
2002	17,873,487	6,831,646	265,334	331,944	9,288,532
2003	18,835,041	7,296,759	260,651	352,614	9,714,281
2004	21,049,652	8,108,248	288,658	312,781	11,017,918
2005	23,233,246	9,206,858	292,734	388,457	11,920,729
2006	23,997,010	9,967,208	301,779	606,071	12,687,800
2007	26,448,776	11,197,746	343,395	681,671	13,903,196
2008	25,498,526	11,199,610	342,329	645,963	13,400,692
2009	23,567,451	10,993,980	333,223	582,781	11,939,742
2010	24,298,654	11,356,344	353,686	556,594	12,165,086
2011	27,750,265	12,460,801	388,277	590,955	14,157,437
2012	29,976,425	12,898,627	399,355	676,615	14,687,369
2013	29,667,015	13,341,442	391,118	614,317	14,795,784
2014	30,766,185	13,527,677	398,887	689,539	15,282,809
2015	31,062,710	13,989,090	397,833	723,071	14,793,349
2016	29,039,437	13,511,064	397,992	735,140	13,484,817
2017	32,727,278	15,097,644	460,606	949,174	15,729,763
2018	36,356,218	16,663,348	506,574	865,518	18,125,575
2019	37,459,057	17,341,593	492,430	1,078,954	18,290,198
2020	31,869,197	15,331,585	235,751	910,725	15,803,833
2021	39,187,019	16,901,264	337,629	949,877	20,015,246
2022	46,063,450	19,260,793	535,398	1,248,802	23,992,508

1/ Includes both business and professional services but excludes hotels, theater, amusement, broadcasting, and intermediary services.

2/ Theater, amusement, radio, etc.

Source: Hawaii State Department of Taxation, "General Excise and Use Tax Base" (annual tabular release) <[https://tax.hawaii.gov/stats/a5\\_3txcolrpt/](https://tax.hawaii.gov/stats/a5_3txcolrpt/)> accessed April 26, 2023.