

**Table 9.38-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:
2022 AND 2023**

[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	
	2022	2023	2022	2023
All sources	135,624,508	142,357,638	4,263,353	4,474,126
Sources taxed at 4 percent	100,529,922	105,292,662	4,021,197	4,211,706
Retailing	46,063,450	47,875,497	1,842,538	1,915,020
Services	19,260,793	20,577,471	770,432	823,099
Contracting	10,787,078	11,843,522	431,483	473,741
Theater, amusement, radio, etc.	535,398	504,553	21,416	20,182
Interest & all others	4,030,830	4,257,396	161,233	170,296
Commissions	1,682,885	1,408,307	67,315	56,332
Hotel rentals	7,529,361	7,730,864	301,174	309,235
All other rentals	9,508,096	9,919,506	380,324	396,780
Use	1,132,030	1,175,546	45,281	47,022
Sources taxed at other rates 1/	35,094,586	37,064,977	173,348	182,980
Insurance solicitors	607,107	669,973	911	1,005
Producing	394,564	364,970	1,973	1,825
Manufacturing	473,407	449,998	2,367	2,250
Wholesaling	23,992,508	25,276,087	119,963	126,380
Services (intermediary)	1,248,802	1,488,382	6,244	7,442
Use	8,378,197	8,815,567	41,891	44,078
Unallocated net collections	(2/)	(2/)	68,808	79,440

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, 2023" (July 24, 2024) <https://tax.hawaii.gov/stats/a5_3txcolrpt/> accessed July 24, 2024.