

Table 23.01-- GENERAL EXCISE AND USE TAX BASE FOR TRADE AND SERVICE ACTIVITIES: 2000 TO 2023

[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	Retailing	Services 1/	Amusement 2/	Intermediary services	Wholesaling
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
2023	47,875,497	20,577,471	504,553	1,488,382	25,276,087

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/> accessed August 5, 2024.