

**Table 9.38-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:
2023 AND 2024**

[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	
	2023	2024	2023	2024
All sources	142,357,638	146,231,180	4,474,126	4,494,993
Sources taxed at 4 percent	105,292,662	109,439,199	4,211,706	
Retailing	47,875,497	48,204,216	1,915,020	1,928,169
Services	20,577,471	21,781,237	823,099	871,249
Contracting	11,843,522	13,955,507	473,741	558,220
Theater, amusement, radio, etc.	504,553	466,004	20,182	18,640
Interest & all others	4,257,396	4,620,189	170,296	184,808
Commissions	1,408,307	1,459,792	56,332	58,392
Hotel rentals	7,730,864	7,408,862	309,235	296,354
All other rentals	9,919,506	10,299,536	396,780	411,981
Use	1,175,546	1,243,855	47,022	49,754
Sources taxed at other rates 1/	37,064,977	36,791,982	182,980	181,445
Insurance solicitors	669,973	718,624	1,005	1,078
Producing	364,970	394,194	1,825	1,971
Manufacturing	449,998	451,182	2,250	2,256
Wholesaling	25,276,087	25,563,989	126,380	127,820
Services (intermediary)	1,488,382	1,310,341	7,442	6,552
Use	8,815,567	8,353,652	44,078	41,768
Unallocated net collections	(2/)	(2/)	79,440	-64,019

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, 2024" (June 24, 2025) <https://tax.hawaii.gov/stats/a5_3txcolrpt/>accessed June 30, 2025.