

STATE OF HAWAII  
DEPARTMENT OF TAXATION

GENERAL EXCISE AND USE TAX COLLECTIONS - DECEMBER 1997

|                              | OAHU<br>DISTRICT | MAUI<br>DISTRICT | HAWAII<br>DISTRICT | KAUAI<br>DISTRICT | ALL DISTRICTS |             | CUMULATIVE TOTALS |             |
|------------------------------|------------------|------------------|--------------------|-------------------|---------------|-------------|-------------------|-------------|
|                              |                  |                  |                    |                   | DEC 1997      | DEC 1996    | 1997-98           | 1996-97     |
| Retailing                    | 58,021,905       | 1,498,815        | 1,468,533          | 591,845           | 61,581,098    | 58,635,289  | 316,767,511       | 322,328,309 |
| Services                     | 15,798,976       | 730,270          | 937,945            | 237,647           | 17,704,838    | 18,890,746  | 106,023,176       | 112,480,175 |
| Contracting                  | 9,167,494        | 448,697          | 402,842            | 143,744           | 10,162,777    | 11,094,294  | 59,255,124        | 65,847,428  |
| Theater, Amuse., Radio, etc. | 803,449          | 10,885           | 13,722             | 9,312             | 837,368       | 588,422     | 4,626,011         | 4,932,851   |
| Interest                     | 642,096          | 15,918           | 15,285             | 10,802            | 684,101       | 619,973     | 3,987,148         | 4,065,329   |
| Commissions                  | 1,780,601        | 99,153           | 68,963             | 46,446            | 1,995,163     | 2,016,442   | 12,570,341        | 14,279,922  |
| Hotel Rentals                | 7,244,810        | 222,140          | 84,492             | 49,088            | 7,600,530     | 6,299,798   | 42,462,564        | 40,863,006  |
| All Other Rentals            | 10,589,747       | 342,618          | 369,991            | 147,772           | 11,450,128    | 10,591,799  | 74,862,214        | 74,632,448  |
| Use (4%)                     | 1,650,834        | 8,196            | 10,151             | 1,689             | 1,670,870     | 2,008,439   | 8,802,935         | 9,611,517   |
| All Others (4%)              | 4,258,231        | 114,741          | 126,132            | 62,056            | 4,561,160     | 3,589,799   | 22,964,824        | 23,163,833  |
| SUB-TOTAL                    | 109,958,143      | 3,491,433        | 3,498,056          | 1,300,401         | 118,248,033   | 114,335,001 | 652,321,848       | 672,204,818 |
| Insurance Solicitors         | 41,272           | 4,712            | 1,235              | 760               | 47,979        | 51,217      | 717,761           | 418,923     |
| Sugar Processing             | 216              | 0                | 570                | 0                 | 786           | 2,593       | 7,376             | 26,384      |
| Pineapple Canning            | 3,486            | 0                | 0                  | 0                 | 3,486         | 2,900       | 9,961             | 11,636      |
| Producing                    | 186,903          | 4,771            | 19,276             | 2,167             | 213,117       | 173,753     | 1,254,791         | 1,153,727   |
| Manufacturing                | 222,585          | 4,299            | 4,201              | 327               | 231,412       | 207,858     | 1,479,887         | 1,532,541   |
| Wholesaling                  | 3,521,263        | 74,399           | 98,093             | 17,229            | 3,710,984     | 3,724,966   | 20,777,732        | 20,944,468  |
| Services (Intermediary)      | 97,360           | 9,493            | 8,769              | 2,629             | 118,251       | 124,057     | 671,296           | 704,199     |
| Use (1/2%)                   | 2,298,221        | 14,187           | 25,213             | 12,283            | 2,349,904     | 2,464,956   | 10,283,709        | 11,387,110  |
| SUB-TOTAL                    | 6,371,306        | 111,861          | 157,357            | 35,395            | 6,675,919     | 6,752,300   | 35,202,510        | 36,178,988  |
| ALLOCATED COLLECTIONS        | 116,329,449      | 3,603,294        | 3,655,413          | 1,335,796         | 124,923,952   | 121,087,301 | 687,524,361       | 708,383,806 |
| UNALLOCATED NET COLLECTIONS  | (3,686,718)      | 3,616,169        | 2,920,394          | 735,314           | 3,585,159     | 4,978,406   | 13,854,502        | 17,257,440  |
| GRAND TOTAL                  | 112,642,731      | 7,219,463        | 6,575,807          | 2,071,110         | 128,509,111   | 126,065,707 | 701,378,863       | 725,641,246 |

NOTES: 1. This report is on cash basis accounting and may be distorted on a monthly basis, primarily due to cutoffs and out-of-period adjustments.  
2. The unallocated net collections category includes amounts resulting from collections from electronic fund payments, penalty and interest, assessments and corrections, delinquent collections, refunds, protested payments and settlements, etc.

Tax Research and Planning  
Monthly 09-15-98 (REVISED)

STATE OF HAWAII  
DEPARTMENT OF TAXATION

GENERAL EXCISE AND USE TAX BASE - DECEMBER 1997

|                              | OAHU<br>DISTRICT | MAUI<br>DISTRICT | HAWAII<br>DISTRICT | KAUAI<br>DISTRICT | ALL DISTRICTS |               | CUMULATIVE TOTALS |                |
|------------------------------|------------------|------------------|--------------------|-------------------|---------------|---------------|-------------------|----------------|
|                              |                  |                  |                    |                   | DEC 1997      | DEC 1996      | 1997-98           | 1996-97        |
| Retailing                    | 1,450,547,625    | 37,470,375       | 36,713,325         | 14,796,125        | 1,539,527,450 | 1,465,882,225 | 7,919,187,775     | 8,058,207,725  |
| Services                     | 394,974,400      | 18,256,750       | 23,448,625         | 5,941,175         | 442,620,950   | 472,268,650   | 2,650,579,400     | 2,812,004,375  |
| Contracting                  | 229,187,350      | 11,217,425       | 10,071,050         | 3,593,600         | 254,069,425   | 277,357,350   | 1,481,378,100     | 1,646,185,700  |
| Theater, Amuse., Radio, etc. | 20,086,225       | 272,125          | 343,050            | 232,800           | 20,934,200    | 14,710,550    | 115,650,275       | 123,321,275    |
| Interest                     | 16,052,400       | 397,950          | 382,125            | 270,050           | 17,102,525    | 15,499,325    | 99,678,700        | 101,633,225    |
| Commissions                  | 44,515,025       | 2,478,825        | 1,724,075          | 1,161,150         | 49,879,075    | 50,411,050    | 314,258,525       | 356,998,050    |
| Hotel Rentals                | 181,120,250      | 5,553,500        | 2,112,300          | 1,227,200         | 190,013,250   | 157,494,950   | 1,061,564,100     | 1,021,575,150  |
| All Other Rentals            | 264,743,675      | 8,565,450        | 9,249,775          | 3,694,300         | 286,253,200   | 264,794,975   | 1,871,555,350     | 1,865,811,200  |
| Use (4%)                     | 41,270,850       | 204,900          | 253,775            | 42,225            | 41,771,750    | 50,210,975    | 220,073,375       | 240,287,925    |
| All Others (4%)              | 106,455,775      | 2,868,525        | 3,153,300          | 1,551,400         | 114,029,000   | 89,744,975    | 574,120,600       | 579,095,825    |
| SUB-TOTAL                    | 2,748,953,575    | 87,285,825       | 87,451,400         | 32,510,025        | 2,956,200,825 | 2,858,375,025 | 16,308,046,200    | 16,805,120,450 |
| Insurance Solicitors         | 27,514,667       | 3,141,333        | 823,333            | 506,667           | 31,986,000    | 34,144,667    | 478,507,333       | 279,282,000    |
| Sugar Processing             | 43,200           | 0                | 114,000            | 0                 | 157,200       | 518,600       | 1,475,200         | 5,276,800      |
| Pineapple Canning            | 697,200          | 0                | 0                  | 0                 | 697,200       | 580,000       | 1,992,200         | 2,327,200      |
| Producing                    | 37,380,600       | 954,200          | 3,855,200          | 433,400           | 42,623,400    | 34,750,600    | 250,958,200       | 230,745,400    |
| Manufacturing                | 44,517,000       | 859,800          | 840,200            | 65,400            | 46,282,400    | 41,571,600    | 295,977,400       | 306,508,200    |
| Wholesaling                  | 704,252,600      | 14,879,800       | 19,618,600         | 3,445,800         | 742,196,800   | 744,993,200   | 4,155,546,400     | 4,189,893,600  |
| Services (Intermediary)      | 19,472,000       | 1,898,600        | 1,753,800          | 525,800           | 23,650,200    | 24,811,400    | 134,259,200       | 140,839,800    |
| Use (1/2%)                   | 459,644,200      | 2,837,400        | 5,042,600          | 2,456,600         | 469,980,800   | 492,991,200   | 2,056,741,800     | 2,277,422,000  |
| SUB-TOTAL                    | 1,293,521,467    | 24,571,133       | 32,047,733         | 7,433,667         | 1,357,574,000 | 1,374,361,267 | 7,375,457,733     | 7,431,295,000  |
| GRAND TOTAL                  | 4,042,475,042    | 111,856,958      | 119,499,133        | 39,943,692        | 4,313,774,825 | 4,232,736,292 | 23,683,503,933    | 24,236,415,450 |

NOTES: 1. This report is on cash basis accounting and may be distorted on a monthly basis, primarily due to cutoffs and out-of-period adjustments.  
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.

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