

**Table 9.10-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS,
HAWAII COUNTY: 1996 TO 2000**

(In thousands of dollars)

Source	1996	1997	1998	1999	2000
TAX BASE:					
All sources	2,105,219	1,915,050	1,893,675	2,423,548	3,089,123
Sources taxed at					
4 percent	1,539,745	1,404,950	1,378,296	1,825,898	2,335,246
Retailing	658,831	560,594	519,412	762,940	983,958
Services	354,194	335,689	365,341	420,456	521,846
Contracting	188,268	167,496	180,289	231,169	322,155
Theater, amusement, radio	6,454	5,837	7,369	6,247	5,584
Interest	8,294	7,827	7,816	17,702	15,150
Commissions	37,437	38,057	40,903	47,224	62,068
Hotel rentals	73,290	56,220	42,767	87,930	124,643
All other rentals	156,924	159,552	167,764	183,729	204,362
Use (4 percent)	15,016	16,776	6,268	13,644	28,995
All others (4 percent)	41,037	56,902	40,368	54,837	66,486
Sources taxed at					
other rates <u>1/</u>	565,474	510,100	515,379	597,638	753,877
Insurance solicitors	35,571	34,406	25,159	15,316	30,601
Sugar processing	1,301	1,164	1,179	841	582
Producing	87,216	78,595	85,496	88,217	96,551
Manufacturing	31,365	26,925	20,333	20,036	16,428
Wholesaling	310,647	285,112	290,406	335,562	419,899
Services (intermediary)	22,433	27,059	21,561	16,693	17,870
Use (1/2 percent)	76,941	56,360	71,245	120,973	171,835

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**Table 9.10-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS,
HAWAII COUNTY: 1996 TO 2000**

(In thousands of dollars)

Source	1996	1997	1998	1999	2000
TAX COLLECTIONS:					
All sources	86,103	88,845	90,758	91,508	103,118
Sources taxed at					
4 percent	61,590	56,198	55,132	73,036	93,410
Retailing	26,353	22,424	20,776	30,518	39,358
Services	14,168	13,428	14,614	16,818	20,874
Contracting	7,531	6,700	7,212	9,247	12,886
Theater, amusement, radio	258	233	295	250	223
Interest	332	313	313	708	606
Commissions	1,497	1,522	1,636	1,890	2,483
Hotel rentals	2,932	2,249	1,711	3,517	4,986
All other rentals	6,277	6,382	6,711	7,349	8,174
Use (4 percent)	601	671	251	546	1,160
All others (4 percent)	1,641	2,276	1,615	2,193	2,659
Sources taxed at					
other rates ^{1/}	2,703	2,430	2,489	2,329	2,802
Insurance solicitors	53	52	38	23	46
Sugar processing	7	6	6	4	3
Producing	436	393	427	-	-
Manufacturing	157	135	102	441	483
Wholesaling	1,553	1,426	1,452	100	82
Services (intermediary)	112	135	108	1,678	2,099
Use (1/2 percent)	385	282	356	83	89
Unallocated net collections	21,810	30,217	33,137	15,538	6,046

^{1/} Insurance solicitors at 0.15 percent; others at 0.5 percent.

Source: Hawaii State Department of Taxation, General Excise and Use Tax Base and General Excise and Use Tax Collections (annual calendar summaries).