

**Table 9.10-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS,
HAWAII COUNTY: 1999 TO 2004**

(In thousands of dollars)

Source	1999	2000	2001	2002	2003	2004
TAX BASE:						
All sources	2,423,548	3,253,000	3,545,090	3,626,645	4,085,547	4,049,782
Sources taxed at						
4 percent	1,825,898	2,455,017	2,718,700	2,804,849	3,145,492	3,090,827
Retailing	762,940	1,025,304	1,105,758	1,091,228	1,222,709	1,247,867
Services	420,456	534,323	596,908	632,805	684,990	699,104
Contracting	231,169	367,672	446,028	501,578	550,419	533,309
Theater, amusement, radio	6,247	4,844	6,936	17,171	18,796	12,597
Interest	17,702	17,191	23,084	19,168	20,078	6,912
Commissions	47,224	64,725	68,437	70,361	79,503	95,212
Hotel rentals	87,930	132,207	140,510	131,087	160,710	186,003
All other rentals	183,729	207,105	219,283	221,126	259,687	200,781
Use (4 percent)	13,644	33,693	28,154	31,634	46,758	39,570
All others (4 percent)	54,837	67,952	83,602	88,692	101,841	69,472
Sources taxed at						
other rates <u>1/</u>	597,638	797,983	826,391	821,796	940,055	958,955
Insurance solicitors	15,316	35,743	35,458	79,326	72,123	30,907
Sugar processing	841	368	438	487	142	370
Producing	88,217	104,455	110,286	90,232	99,753	102,470
Manufacturing	20,036	17,309	18,014	16,509	17,995	17,415
Wholesaling	335,562	442,031	459,501	450,246	517,474	531,777
Services (intermediary)	16,693	18,069	28,660	21,383	20,585	16,355
Use (1/2 percent)	120,973	180,008	174,035	163,608	211,926	259,658

(Continued on next page)

(Continued from previous page)

**Table 9.10-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS,
HAWAII COUNTY: 1999 TO 2004**

(In thousands of dollars)

Source	1999	2000	2001	2002	2003	2004
TAX COLLECTIONS:						
All sources	91,508	107,538	116,266	120,105	137,257	140,530
Sources taxed at						
4 percent	73,036	98,201	108,748	112,194	125,820	123,633
Retailing	30,518	41,012	44,230	43,649	48,908	49,915
Services	16,818	21,373	23,876	25,312	27,400	27,964
Contracting	9,247	14,707	17,841	20,063	22,017	21,332
Theater, amusement, radio	250	194	277	687	752	504
Interest	708	688	923	767	803	276
Commissions	1,890	2,589	2,737	2,814	3,180	3,808
Hotel rentals	3,517	5,289	5,620	5,243	6,428	7,440
All other rentals	7,349	8,284	8,771	8,845	10,387	8,031
Use (4 percent)	546	1,348	1,126	1,265	1,870	1,583
All others (4 percent)	2,193	2,718	3,344	3,547	4,074	2,779
Sources taxed at						
other rates ^{1/}	2,935	3,865	4,008	3,831	4,448	4,687
Insurance solicitors	23	53	53	118	108	46
Sugar processing	4	1	2	2	1	1
Producing	441	522	551	451	499	512
Manufacturing	100	87	90	83	90	87
Wholesaling	1,678	2,210	2,298	2,251	2,587	2,659
Services (intermediary)	83	90	143	107	103	82
Use (1/2 percent)	605	900	870	818	1,060	1,298
Unallocated net collections	15,538	5,473	3,510	4,080	6,989	12,210

^{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).