

**Table 9.10-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS,  
HAWAII COUNTY: 1994 TO 1998**

(In thousands of dollars)

Source	1994	1995	1996	1997	1998
<b>TAX BASE:</b>					
<b>All sources</b>	<b>2,437,664</b>	<b>2,598,075</b>	<b>2,105,219</b>	<b>1,915,050</b>	<b>1,893,675</b>
Sources taxed at					
4 percent	1,819,657	1,914,359	1,539,745	1,404,950	1,378,296
Retailing	835,176	878,686	658,831	560,594	519,412
Services	350,150	383,712	354,194	335,689	365,341
Contracting	226,818	217,633	188,268	167,496	180,289
Theater, amusement, radio	13,040	9,373	6,454	5,837	7,369
Interest	8,116	9,110	8,294	7,827	7,816
Commissions	26,621	27,413	37,437	38,057	40,903
Hotel rentals	123,514	139,234	73,290	56,220	42,767
All other rentals	175,341	181,113	156,924	159,552	167,764
Use (4 percent)	20,722	20,882	15,016	16,776	6,268
All others (4 percent)	40,159	47,203	41,037	56,902	40,368
Sources taxed at					
other rates <u>1/</u>	618,007	683,716	565,474	510,100	515,379
Insurance solicitors	47,869	37,349	35,571	34,406	25,159
Sugar processing	3,901	2,363	1,301	1,164	1,179
Producing	98,352	102,350	87,216	78,595	85,496
Manufacturing	20,349	31,072	31,365	26,925	20,333
Wholesaling	312,291	353,605	310,647	285,112	290,406
Services (intermediary)	13,694	19,416	22,433	27,059	21,561
Use (1/2 percent)	121,551	137,560	76,941	56,360	71,245

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**Table 9.10-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS,  
HAWAII COUNTY: 1994 TO 1998**

(In thousands of dollars)

Source	1994	1995	1996	1997	1998
<b>TAX COLLECTIONS:</b>					
<b>All sources</b>	<b>78,233</b>	<b>84,080</b>	<b>86,103</b>	<b>88,845</b>	<b>90,758</b>
Sources taxed at					
4 percent	72,786	76,574	61,590	56,198	55,132
Retailing	33,407	35,147	26,353	22,424	20,776
Services	14,006	15,348	14,168	13,428	14,614
Contracting	9,073	8,705	7,531	6,700	7,212
Theater, amusement, radio	522	375	258	233	295
Interest	325	364	332	313	313
Commissions	1,065	1,097	1,497	1,522	1,636
Hotel rentals	4,941	5,569	2,932	2,249	1,711
All other rentals	7,014	7,245	6,277	6,382	6,711
Use (4 percent)	829	835	601	671	251
All others (4 percent)	1,606	1,888	1,641	2,276	1,615
Sources taxed at					
other rates <sup>1/</sup>	2,923	3,288	2,703	2,430	2,489
Insurance solicitors	72	56	53	52	38
Sugar processing	20	12	7	6	6
Producing	492	512	436	393	427
Manufacturing	102	155	157	135	102
Wholesaling	1,561	1,768	1,553	1,426	1,452
Services (intermediary)	68	97	112	135	108
Use (1/2 percent)	608	688	385	282	356
Unallocated net collections	2,524	4,218	21,810	30,217	33,137

<sup>1/</sup> 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).