

Table 9.49-- TAX CREDITS CLAIMED, BY TYPE OF CREDIT AND BY TYPE OF TAXPAYER: 2011

[In dollars]

Type of credit	Total	Individuals	Corporations	Financial corporations	Insurance underwriters	Fiduciaries	Exempt organizations
Total	277,401,049	184,921,494	55,666,032	8,612,696	23,914,483	3,953,320	333,024
Active tax credits							
Promote social welfare							
Refundable food/excise	28,786,995	28,786,995	-	-	-	-	-
Low-income household renters	4,878,820	4,878,820	-	-	-	-	-
Child and dependent care	9,551,513	9,551,513	-	-	-	-	-
Child passenger restraint systems	80,296	80,296	-	-	-	-	-
Employment of vocational rehabilitation referrals	44,823	29,339	(D)	-	-	(D)	-
Low-income housing	6,747,419	37,459	(D)	(D)	2,252,994	-	-
School repair & maintenance	(D)	(D)	(D)	-	-	-	-
Lifeline telephone service	68,982	(X)	(X)	-	-	-	-
Encourage certain industries or econ. activities							
Fuel credit for commercial fishers	121,946	82,518	(D)	-	-	(D)	-
Motion picture, digital media & film production	25,685,985	660,303	25,025,605	-	-	(D)	(D)
Renewable energy technologies	78,504,936	68,179,812	8,549,585	(D)	-	544,298	(D)
Enterprise zone	878,388	802,569	73,022	-	-	(D)	(D)
Ethanol facility	104,959	(D)	(D)	-	-	(D)	-
Important agricultural lands	20,653	20,653	-	-	-	-	-
Avoid double taxation or pyramiding of taxes							
Capital goods excise	22,193,064	4,019,692	16,329,933	1,541,233	-	109,002	193,204
Income tax paid to another state or foreign country	28,584,010	27,784,411	-	-	-	799,599	-
Expired tax credits							
Promote social welfare							
Individual development account contribution	(D)	(D)	-	-	-	-	-
Encourage certain industries or econ. activities							
High technology business investment	69,378,464	39,521,068	3,782,964	1,811,801	21,661,489	2,462,962	138,180
Research activities	1,072,798	141,860	(D)	-	-	(D)	-
Energy conservation	280,147	254,620	(D)	-	-	(D)	-
Hotel construction & remodeling	321,834	(D)	(D)	-	-	-	-
Technology infrastructure renovation	21,397	(D)	(D)	-	-	(D)	-
Residential construction & remodeling	72,417	72,417	-	-	-	-	-

D Data in the cell were suppressed to prevent potential disclosure of confidential taxpayer information.

X Not applicable.

Source: Hawaii State Department of Taxation, *Tax Credits Claimed by Hawaii Taxpayers: 2011* (December 2013), p. 23

<<http://files.hawaii.gov/tax/stats/stats/credits/2011credit.pdf>> accessed July 2, 2014.