

**Table 9.46-- TAX CREDITS CLAIMED, BY TYPE OF CREDIT AND BY TYPE OF TAXPAYER: 2012**

[In thousands of dollars. Table in *Data Book 2013* was in dollars]

Type of credit	Total	Individuals	Corporations	Financial corporations	Insurance underwriters	Fiduciaries	Exempt organizations
<b>Total</b>	369,811	247,068	83,887	8,773	25,032	4,432	559
Active tax credits							
Promote social welfare							
Refundable food/excise	27,963	27,963	-	-	-	-	-
Low-income household renters	4,251	4,251	-	-	-	-	-
Child and dependent care	9,288	9,288	-	-	-	-	-
Child passenger restraint systems	86	86	-	-	-	-	-
Employment of vocational rehabilitation referrals	17	(D)	-	-	-	(D)	-
Low-income housing	11,367	94	(D)	(D)	5,249	-	-
School repair & maintenance	(D)	(D)	-	-	-	-	-
Lifeline telephone service	59	(X)	(X)	-	-	-	-
Encourage certain industries or econ. activities							
Fuel credit for commercial fishers	160	120	40	-	-	-	-
Motion picture, digital media & film production	12,734	300	12,434	-	-	-	-
Renewable energy technologies 1/	179,018	131,618	45,865	(D)	-	396	(D)
Enterprise zone	1,224	1,067	(D)	-	-	(D)	-
Ethanol facility	36	(D)	-	-	-	(D)	-
Important agricultural lands	-	-	-	-	-	-	-
Avoid double taxation or pyramiding of taxes							
Capital goods excise	29,584	5,469	21,955	1,646	-	244	271
Income tax paid to another state or foreign country	37,215	35,591	-	-	-	1,624	-
Expired tax credits							
Promote social welfare							
Individual development account contribution	(D)	(D)	-	-	-	-	(D)
Encourage certain industries or econ. activities							
High technology business investment	56,521	31,073	2,760	514	19,783	2,140	251
Energy conservation	(1/)	(1/)	(1/)	-	-	-	-
Hotel construction & remodeling	147	(D)	(D)	-	-	-	-
Technology infrastructure renovation	11	(D)	(D)	-	-	-	-
Residential construction & remodeling	119	(D)	(D)	-	-	(D)	-

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

X Not applicable.

1/ Data for the energy conservation tax credit are included in the renewable energy tax credit.

Source: Hawaii State Department of Taxation, *Tax Credits Claimed by Hawaii Taxpayers: 2012* (October 2014), p. 23

<<http://files.hawaii.gov/tax/stats/stats/credits/2012credit.pdf>> accessed June 18, 2015.