

Table 9.37-- TAX CREDITS CLAIMED, BY TYPE OF CREDIT AND BY TYPE OF TAXPAYER: 2013

[In thousands of dollars]

Type of credit	Total	Individuals	Nonfinancial corporations	Financial corporations	Insurance underwriters	Fiduciaries	Exempt organizations
Total	314,097	188,140	84,836	11,149	22,102	7,312	500
Active tax credits							
Promote social welfare							
Refundable food/excise	28,323	28,323	-	-	-	-	-
Low-income household renters	3,949	3,949	-	-	-	-	-
Child and dependent care expenses	9,281	9,281	-	-	-	-	-
Child passenger restraint systems	77	77	-	-	-	-	-
Employment of vocational rehabilitation referrals	19	(D)	-	-	-	(D)	-
Low-income housing	14,730	192	(D)	(D)	(D)	-	-
School repair & maintenance	(D)	(D)	-	-	-	-	-
Lifeline telephone service	59	(X)	(X)	-	-	-	-
Encourage certain industries or econ. activities							
Fuel credit for commercial fishers	158	120	38	-	-	-	-
Motion picture, digital media & film production	31,889	326	31,563	-	-	-	-
Renewable energy technologies 1/	118,283	91,313	25,343	(D)	-	271	(D)
Enterprise zone	1,717	1,430	(D)	-	-	(D)	-
Ethanol facility	5	5	-	-	-	-	-
Important agricultural lands	-	-	-	-	-	-	-
Research activities	1,276	182	1,094	-	-	-	-
Avoid double taxation or pyramiding of taxes							
Capital goods excise	27,467	5,086	20,691	1,182	-	302	205
Income tax paid to another state or foreign country	36,045	31,526	-	-	-	4,518	-
Expired tax credits							
Promote social welfare							
Individual development account contribution	(D)	-	-	-	-	-	(D)
Encourage certain industries or econ. activities							
High technology business investment	40,449	16,168	5,398	-	(D)	2,199	(D)
Energy conservation	(1/)	(1/)	(1/)	-	-	-	-
Hotel construction & remodeling	(D)	(D)	(D)	-	-	-	-
Technology infrastructure renovation	15	(D)	-	-	-	(D)	-
Residential construction & remodeling	166	135	(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: 2013* (December 2015), p. 23

<<http://files.hawaii.gov/tax/stats/stats/credits/2013credit.pdf>> accessed June 21, 2016.