

**Table 9.41-- TAX CREDITS CLAIMED, BY TYPE OF CREDIT AND BY TYPE OF TAXPAYER: 2014**

[In thousands of dollars]

Type of credit	Total	Individuals	Corporations	Financial corporations	Insurance underwriters	Fiduciaries	Exempt organizations
<b>Total</b>	318,831	167,008	92,874	26,650	20,714	10,987	540
Active tax credits							
Promote social welfare							
Refundable food/excise	27,700	27,700	-	-	-	-	-
Low-income household renters	3,635	3,635	-	-	-	-	-
Child and dependent care expenses	9,474	9,474	-	-	-	-	-
Child passenger restraint systems	72	72	-	-	-	-	-
Employment of vocational rehabilitation referrals	7	(D)	-	-	-	(D)	-
Low-income housing	18,189	(D)	(D)	10,014	7,413	-	-
School repair & maintenance	(D)	(D)	-	-	-	-	-
Lifeline telephone service	58	(X)	(X)	(X)	(X)	(X)	(X)
Encourage certain industries or econ. activities							
Fuel credit for commercial fishers	293	197	96	-	-	-	-
Motion picture, digital media & film production	34,415	902	33,513	-	-	-	-
Renewable energy technologies 1/	112,130	64,864	29,888	15,664	-	1,492	223
Enterprise zone	1,033	825	(D)	-	-	(D)	-
Ethanol facility	-	-	-	-	-	-	-
Important agricultural lands	-	-	-	-	-	-	-
Research activities	2,870	453	2,417	-	-	-	-
Capital infrastructure	989	769	(D)	-	-	(D)	-
Avoid double taxation or pyramiding of taxes							
Capital goods excise	28,208	6,031	20,916	(D)	-	286	(D)
Income tax paid to another state or foreign country	38,371	36,370	-	-	-	(D)	(D)
Expired tax credits							
Promote social welfare							
Individual development account contribution	(D)	(D)	-	-	-	-	-
Encourage certain industries or econ. activities							
High technology business investment	37,723	15,245	1,840	(D)	13,302	7,129	(D)
Energy conservation	(1/)	(1/)	(1/)	-	-	(1/)	-
Hotel construction & remodeling	3,341	(D)	(D)	-	-	(D)	-
Technology infrastructure renovation	9	(D)	(D)	-	-	-	-
Residential construction & remodeling	195	172	(D)	-	-	(D)	-

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

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: 2014* (December 2016), p. 23

<<http://files.hawaii.gov/tax/stats/stats/credits/2014credit.pdf>> accessed June 19, 2017.