

Table 9.35-- TAX CREDITS CLAIMED, BY TYPE OF CREDIT AND BY TYPE OF TAXPAYER: 2016

[In thousands of dollars]

Type of credit	Total	Individuals	Corporations	Financial corporations	Insurance underwriters	Fiduciaries	Exempt organizations
Total	289,112	149,571	95,163	23,834	17,298	3,068	179
Active tax credits							
Promote social welfare							
Refundable food/excise	30,773	30,773	(X)	(X)	(X)	(X)	(X)
Low-income household renters	2,726	2,726	(X)	(X)	(X)	(X)	(X)
Child and dependent care expenses	10,053	10,053	(X)	(X)	(X)	(X)	(X)
Child passenger restraint systems	70	70	(X)	(X)	(X)	(X)	(X)
Employment of vocational rehabilitation referrals	14	(D)	(D)	-	-	-	-
Low-income housing	23,541	285	(D)	(D)	8,356	-	-
School repair & maintenance	-	-	-	-	-	-	-
Lifeline telephone service	48	(X)	(X)	(X)	(X)	(X)	(X)
Encourage certain industries or econ. activities							
Fuel credit for commercial fishers	373	308	65	-	-	-	-
Motion picture, digital media & film production	31,902	919	30,983	-	-	-	-
Renewable energy technologies 1/	85,799	46,381	32,364	6,183	-	761	111
Enterprise zone	748	660	(D)	-	-	(D)	-
Ethanol facility	-	-	-	-	-	-	-
Important agricultural lands qualified agricultural cost	1,375	(D)	(D)	-	-	-	-
Research activities	3,102	588	(D)	-	-	(D)	-
Capital infrastructure	1,431	1,431	-	-	-	-	-
Cesspool upgrade, conversion or connection	19	19	-	-	-	-	-
Avoid double taxation or pyramiding of taxes							
Capital goods excise	34,715	7,543	23,592	3,168	-	345	68
Income tax paid to another state or foreign country	43,428	41,621	(X)	(X)	(X)	1,806	(X)
Expired tax credits							
Promote social welfare							
Individual development account contribution	(D)	(D)	-	-	-	-	-
Encourage certain industries or econ. activities							
High technology business investment	16,331	5,510	1,758	-	8,942	121	-
Energy conservation	(1/)	(1/)	(1/)	(1/)	(1/)	(1/)	(1/)
Hotel construction & remodeling	1,213	(D)	(D)	-	-	-	-
Technology infrastructure renovation	(D)	(D)	-	-	-	-	-
Residential construction & remodeling	1,490	(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: 2016* (December 2018), pp. 8, 27 and 33

<<http://files.hawaii.gov/tax/stats/stats/credits/2016credit.pdf>> accessed April 2, 2019.