

Table 9.35-- TAX CREDITS CLAIMED, BY TYPE OF CREDIT AND BY TYPE OF TAXPAYER: 2017

[In thousands of dollars]

Type of credit	Total	Individuals	Corporations	Financial corporations	Insurance underwriters	Fiduciaries	Exempt organizations
Total	321,016	142,962	131,371	25,219	17,547	3,619	254
Active tax credits							
Promote social welfare							
Refundable food/excise	29,854	29,854	(X)	(X)	(X)	(X)	(X)
Low-income household renters	2,514	2,514	(X)	(X)	(X)	(X)	(X)
Child and dependent care expenses	9,935	9,935	(X)	(X)	(X)	(X)	(X)
Child passenger restraint systems	65	65	(X)	(X)	(X)	(X)	(X)
Employment of vocational rehabilitation referrals	(D)	(D)	(D)	-	-	-	-
Low-income housing	24,056	317	(D)	(D)	9,171	-	-
School repair & maintenance	(D)	(D)	-	-	-	-	-
Lifeline telephone service	43	(X)	(X)	(X)	(X)	(X)	(X)
Encourage certain industries or econ. activities							
Fuel credit for commercial fishers	354	314	(D)	-	-	(D)	-
Motion picture, digital media & film production	61,671	154	61,517	-	-	-	-
Renewable energy technologies 1/	83,143	34,646	39,716	(D)	-	105	(D)
Enterprise zone	856	(D)	(D)	-	-	-	-
Important agricultural lands qualified agricultural cost	(D)	(D)	(D)	-	-	-	-
Research activities	2,507	(D)	2,010	-	-	(D)	-
Capital infrastructure	4,048	(D)	-	-	-	(D)	-
Cesspool upgrade, conversion or connection	143	143	-	-	-	-	-
Renewable Fuels Production Tax Credit	(D)	(D)	-	-	-	-	-
Organic Foods Production Tax Credit	(D)	(D)	(D)	-	-	-	-
Avoid double taxation or pyramiding of taxes							
Capital goods excise	29,335	6,274	19,903	(D)	-	554	(D)
Income tax paid to another state or foreign country	48,595	45,768	(X)	(X)	(X)	2,827	(X)
Expired tax credits							
Promote social welfare							
Individual development account contribution	-	-	-	-	-	-	-
Encourage certain industries or econ. activities							
High technology business investment	17,544	7,470	1,627	-	8,376	(D)	(D)
Energy conservation	(1/)	(1/)	(1/)	(1/)	(1/)	(1/)	(1/)
Hotel construction & remodeling	(D)	(D)	(D)	-	-	-	-
Technology infrastructure renovation	(D)	(D)	-	-	-	-	-
Residential construction & remodeling	853	(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: 2017* (December 2019), Table A-1, page 29

<<http://files.hawaii.gov/tax/stats/stats/credits/2017credit.pdf>> accessed July 8, 2020.