

Table 9.37-- TAX CREDITS CLAIMED, BY TYPE OF CREDIT AND BY TYPE OF TAXPAYER: 2019

[In thousands of dollars]

Type of credit	Total	Individuals	Corporations	Financial corporations	Fiduciaries	Exempt organizations	Insurance underwriters
Total	300,563	176,761	83,635	26,259	3,107	206	10,568
Active tax credits							
Promote social welfare							
Refundable food/excise	28,352	28,352	(X)	(X)	(X)	(X)	(X)
Low-income household renters	2,024	2,024	(X)	(X)	(X)	(X)	(X)
Child and dependent care expenses	8,747	8,747	(X)	(X)	(X)	(X)	(X)
Child passenger restraint systems	61	61	(X)	(X)	(X)	(X)	(X)
Employment of vocational rehabilitation referrals	-	-	-	-	-	-	-
Low-income housing	25,292	460	(D)	(D)	(D)	-	8,648
School repair & maintenance	(D)	(D)	-	-	-	-	-
Earned income	18,116	18,116	(X)	(X)	(X)	(X)	(X)
Lifeline telephone service	27	(X)	(X)	(X)	(X)	(X)	(X)
Encourage certain industries or econ. activities							
Fuel credit for commercial fishers	415	(D)	(D)	-	-	-	-
Motion picture, digital media & film production	38,893	269	38,624	-	-	-	-
Renewable energy technologies 1/	60,313	44,025	13,584	(D)	447	(D)	-
Enterprise zone	1,263	642	(D)	-	(D)	-	-
Important agricultural lands qualified agric. cost	(D)	(D)	(D)	-	-	-	-
Research activities	3,769	784	2,985	-	-	-	-
Capital infrastructure	3,154	(D)	-	-	(D)	-	-
Cesspool upgrade, conversion or connection	371	(D)	(D)	-	-	-	-
Renewable Fuels Production Tax Credit	314	(D)	(D)	-	-	-	-
Organic Foods Production Tax Credit	70	47	(D)	-	(D)	-	-
Healthcare Preceptor Income Tax Credit	310	310	(X)	(X)	(X)	(X)	(X)
Avoid double taxation or pyramiding of taxes							
Capital goods excise	37,671	8,544	25,450	3,239	396	42	-
Income tax paid to another state or foreign country	56,449	54,336	(X)	(X)	(D)	(D)	(X)

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Table 9.37-- TAX CREDITS CLAIMED, BY TYPE OF CREDIT AND BY TYPE OF TAXPAYER: 2019 -- Con.

Type of credit	Total	Individuals	Corporations	Financial corporations	Fiduciaries	Exempt organizations	Insurance underwriters
Expired tax credits							
Promote social welfare							
Individual development account contribution	(D)	(D)	-	-	-	-	-
Encourage certain industries or econ. activities							
High technology business investment	13,322	5,822	687	(D)	(D)	-	1,920
Energy conservation	(1/)	(1/)	(1/)	(1/)	(1/)	(1/)	(1/)
Hotel construction & remodeling	(D)	-	(D)	-	-	-	-
Technology infrastructure renovation	11	11	-	-	-	-	-
Residential construction & remodeling	75	(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: 2019* (September 2021), Table A-1, page 39

<<https://files.hawaii.gov/tax/stats/stats/credits/2019credit.pdf>> accessed July 5, 2022.