

Table 9.37-- TAX CREDITS CLAIMED, BY TYPE OF CREDIT AND BY TYPE OF TAXPAYER: 2020

[In thousands of dollars]

| Type of credit | Total | Individuals | Corporations | Financial corporations | Fiduciaries | Exempt organizations | Insurance underwriters |
|--|---------|-------------|--------------|------------------------|-------------|----------------------|------------------------|
| Total | 370,241 | 184,643 | 85,373 | 79,940 | 4,291 | 440 | 15,530 |
| Active tax credits | | | | | | | |
| Promote social welfare | | | | | | | |
| Refundable food/excise | 29,575 | 29,575 | (X) | (X) | (X) | (X) | (X) |
| Low-income household renters | 1,708 | 1,708 | (X) | (X) | (X) | (X) | (X) |
| Child and dependent care expenses | 5,308 | 5,308 | (X) | (X) | (X) | (X) | (X) |
| Child passenger restraint systems | 54 | 54 | (X) | (X) | (X) | (X) | (X) |
| Employment of vocational rehabilitation referrals | (D) | (D) | - | - | - | - | - |
| Low-income housing | 31,610 | 575 | (D) | (D) | (D) | - | 13,673 |
| School repair & maintenance | (D) | (D) | - | - | - | - | - |
| Earned income | 21,130 | 21,130 | (X) | (X) | (X) | (X) | (X) |
| Lifeline telephone service | 24 | (X) | (X) | (X) | (X) | (X) | (X) |
| Encourage certain industries or econ. activities | - | | | | | | |
| Fuel credit for commercial fishers | 429 | (D) | (D) | - | - | - | - |
| Motion picture, digital media & film production | 42,494 | (D) | (D) | - | - | - | - |
| Renewable energy technologies 1/ | 112,611 | 46,586 | 15,110 | (D) | 503 | (D) | - |
| Enterprise zone | 744 | (D) | (D) | - | - | - | - |
| Important agricultural lands qualified agric. cost | - | - | - | - | - | - | - |
| Research activities | 5,147 | 1,178 | 3,969 | - | - | - | - |
| Cesspool upgrade, conversion or connection | 519 | (D) | - | - | (D) | - | - |
| Renewable fuels production | 348 | (D) | (D) | - | - | - | - |
| Organic foods production | 103 | (D) | (D) | - | - | - | - |
| Healthcare preceptor income | 288 | 288 | (X) | (X) | (X) | (X) | (X) |
| Historic preservation | - | - | - | - | - | - | - |

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Table 9.37-- TAX CREDITS CLAIMED, BY TYPE OF CREDIT AND BY TYPE OF TAXPAYER: 2020 -- Con.

| Type of credit | Total | Individuals | Corporations | Financial corporations | Fiduciaries | Exempt organizations | Insurance underwriters |
|---|--------|-------------|--------------|------------------------|-------------|----------------------|------------------------|
| Active tax credits - Con. | | | | | | | |
| Avoid double taxation or pyramiding of taxes | | | | | | | |
| Capital goods excise | 33,690 | 6,718 | 22,068 | 4,291 | 516 | 97 | - |
| Income tax paid to another state or foreign country | 66,009 | 62,975 | (X) | (X) | (D) | (D) | (X) |
| Expired tax credits | | | | | | | |
| Promote social welfare | | | | | | | |
| Individual development account contribution | - | - | - | - | - | - | - |
| Encourage certain industries or econ. activities | | | | | | | |
| High technology business investment | 15,491 | 3,203 | (D) | (D) | (D) | (D) | 1,857 |
| Energy conservation | (1/) | (1/) | (1/) | (1/) | (1/) | (1/) | (1/) |
| Hotel construction & remodeling | (D) | - | (D) | - | - | - | - |
| Technology infrastructure renovation | 75 | 75 | - | - | - | - | - |
| Residential construction & remodeling | 149 | (D) | (D) | - | - | - | - |
| Capital infrastructure | 2,412 | (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: 2020* (September 2022), Table A-1, page 39

<<https://files.hawaii.gov/tax/stats/stats/credits/2020credit.pdf>> accessed January 6, 2023.