

Table 9.37-- TAX CREDITS CLAIMED, BY TYPE OF CREDIT AND BY TYPE OF TAXPAYER: 2021

[In thousands of dollars]

Type of credit	Total	Individuals	Corporations	Financial corporations	Fiduciaries	Exempt organizations	Insurance underwriters
Total	429,951	298,806	68,289	30,099	5,156	567	27,015
Active tax credits							
Promote social welfare							
Refundable food/excise	26,760	26,760	(X)	(X)	(X)	(X)	(X)
Low-income household renters	1,697	1,697	(X)	(X)	(X)	(X)	(X)
Child and dependent care expenses	5,637	5,637	(X)	(X)	(X)	(X)	(X)
Child passenger restraint systems	52	52	(X)	(X)	(X)	(X)	(X)
Employment of vocational rehabilitation referrals	-	-	-	-	-	-	-
Low-income housing	53,140	312	(D)	(D)	(D)	-	27,015
School repair & maintenance	-	-	-	-	-	-	-
Earned income	21,802	21,802	(X)	(X)	(X)	(X)	(X)
Lifeline telephone service	19	(X)	(X)	(X)	(X)	(X)	(X)
Encourage certain industries or econ. activities							
Fuel credit for commercial fishers	381	(D)	(D)	-	-	-	-
Motion picture, digital media & film production	29,558	1,233	28,325	-	-	-	-
Renewable energy technologies 1/	67,317	51,454	13,909	(D)	121	(D)	-
Enterprise zone	507	320	187	-	-	-	-
Important agricultural lands qualified agric. cost	-	-	-	-	-	-	-
Research activities	3,482	(D)	(D)	-	-	-	-
Renewable fuels production	522	(D)	(D)	-	-	-	-
Organic foods production	96	96	-	-	-	-	-
Healthcare preceptor income	455	455	(X)	(X)	(X)	(X)	(X)
Historic preservation	(D)	(D)	-	-	-	-	-

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Table 9.37-- TAX CREDITS CLAIMED, BY TYPE OF CREDIT AND BY TYPE OF TAXPAYER: 2021 -- 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	29,305	6,742	18,873	3,163	252	275	-
Income tax paid to another state or foreign country	180,496	175,963	(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	6,588	3,604	(D)	(D)	(D)	-	-
Energy conservation	(1/)	(1/)	(1/)	(1/)	(1/)	(1/)	(1/)
Hotel construction & remodeling	(D)	-	(D)	-	-	-	-
Technology infrastructure renovation	(D)	(D)	-	-	-	-	-
Residential construction & remodeling	240	(D)	(D)	-	-	-	-
Capital infrastructure	1,318	1,250	(D)	-	(D)	-	-
Cesspool upgrade, conversion or connection	133	133	-	-	-	-	-

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 technologies tax credit.

Source: Hawaii State Department of Taxation, *Tax Credits Claimed by Hawaii Taxpayers: 2021* (September 2023), Table A-1, page 41
 <<https://files.hawaii.gov/tax/stats/stats/credits/2021credit.pdf>> accessed July 3, 2024.