Table 9.36-- TAX CREDITS CLAIMED, AMOUNT BY TYPE OF CREDIT AND BY TYPE OF TAXPAYER: 2022

[In thousands of dollars]

Type of credit	Total	Individuals	Corpor- ations	Financial corporations	Fiduciaries	Exempt organ- izations	Insurance under- writers
Total	443,901	245,337	136,281	27,884	4,040	366	29,980
Active tax credits							
Promote social welfare							
Refundable food/excise	24,961	24,961	(X)	(X)	(X)	(X)	(X)
Low-income household renters	1,675	1,675	(X)	(X)	(X)	(X)	(X)
Child and dependent care expenses	6,479	6,479	(X)	(X)	(X)	(X)	(X)
Child passenger restraint systems	54	54	(X)	(X)	(X)	(X)	(X)
Employment of vocational rehabilitation referrals	-	-	-	-	-	-	-
Low-income housing	58,068	1,031	(D)	(D)	(D)	-	29,980
School repair & maintenance	-	-	-	-	-	-	-
Earned income	19,786	19,786	(X)	(X)	(X)	(X)	(X)
Lifeline telephone service	13	(X)	(X)	(X)	(X)	(X)	(X)
Encourage certain industries or econ. activities							
Fuel credit for commercial fishers	347	(D)	(D)	-	-	-	-
Motion picture, digital media & film production	56,778	(D)	(D)	-	-	-	-
Renewable energy technologies 1/	105,764	55,023	48,837	(D)	470	(D)	-
Enterprise zone	457	(D)	(D)	-	-	-	-
Important agricultural lands qualified agric. cost	(D)	(D)	(D)	-	-	-	-
Research activities	4,109	639	3,470	-	-	-	-
Renewable fuels production	416	(D)	(D)	-	-	-	-
Organic foods production	(D)	(D)	-	-	-	-	-
Healthcare preceptor income	509	509	(X)	(X)	(X)	(X)	(X)
Historic preservation	(D)	(D)	(D)	-	-	-	-

Continued on next page.

Table 9.36-- TAX CREDITS CLAIMED, AMOUNT BY TYPE OF CREDIT AND BY TYPE OF TAXPAYER: 2022 -- Con.

Type of credit	Total	Individuals	Corpor- ations	Financial corporations	Fiduciaries	Exempt organ- izations	Insurance under- writers
Active tax credits - Con.							
Avoid double taxation or pyramiding of taxes							
Capital goods excise	32,077	8,453	20,669	2,368	357	230	-
Income tax paid to another state or foreign country	124,560	121,726	(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	3,511	3,158	(D)	(D)	(D)	-	-
Energy conservation	(1/)	(1/)	(1/)	(1/)	(1/)	(1/)	(1/)
Hotel construction & remodeling	(D)	-	(D)	(D)	-	-	-
Technology infrastructure renovation	(D)	(D)	(D)	-	-	-	-
Residential construction & remodeling	448	(D)	(D)	-	-	-	-
Capital infrastructure	643	383	(D)	-	(D)	-	-
Cesspool upgrade, conversion or connection	29	29	-	-	-	-	-
Aggregate tax liability before tax credits	3,997,986	3,329,828	307,676	68,659	43,036	1,504	247,283

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: 2022* (December 2024), Table A-1, page 41 <https://files.hawaii.gov/tax/stats/stats/credits/2022credit.pdf> accessed June 24, 2025.