Table 9.37-- TAX CREDITS CLAIMED, NUMBER BY TYPE OF CREDIT AND BY TYPE OF TAXPAYER: 2022

Type of credit	Total	Individuals	Corpor- ations	Financial corporations	Fiduciaries	Exempt organ- izations	Insurance under- writers
Total	331,767	330,475	815	25	410	13	29
Active tax credits							
Promote social welfare							
Refundable food/excise	208,786	208,786	(X)	(X)	(X)	(X)	(X)
Low-income household renters	16,925	16,925	(X)	(X)	(X)	(X)	(X)
Child and dependent care expenses	16,415	16,415	(X)	(X)	(X)	(X)	(X)
Child passenger restraint systems	2,153	2,153	(X)	(X)	(X)	(X)	(X)
Employment of vocational rehabilitation referrals	-	-	-	-	-	-	-
Low-income housing	58	20	(D)	(D)	(D)	-	29
School repair & maintenance	-	-	-	-	-	-	-
Earned income	60,903	60,903	(X)	(X)	(X)	(X)	(X)
Lifeline telephone service	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Encourage certain industries or econ. activities							
Fuel credit for commercial fishers	110	(D)	(D)	-	-	-	-
Motion picture, digital media & film production	19	(D)	(D)	-	-	-	-
Renewable energy technologies 1/	10,168	10,068	65	(D)	28	(D)	-
Enterprise zone	25	(D)	(D)	-	-	-	-
Important agricultural lands qualified agric. cost	(D)	(D)	(D)	-	-	-	-
Research activities	15	7	8	-	-	-	-
Renewable fuels production	23	(D)	(D)	-	-	-	-
Organic foods production	7	7	-	-	-	-	-
Healthcare preceptor income	222	222	(X)	(X)	(X)	(X)	(X)
Historic preservation	(D)	(D)	(D)	-	-	-	-

Continued on next page.

Table 9.37-- TAX CREDITS CLAIMED, NUMBER 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	4,324	3,447	707	14	146	10	-
Income tax paid to another state or foreign country	11,392	11,164	(X)	(X)	(D)	(D)	(X)
Expired tax credits							
Encourage certain industries or econ. activities							
High technology business investment	141	132	(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	11	(D)	(D)	-	-	-	-
Capital infrastructure	38	32	(D)	-	(D)	-	-
Cesspool upgrade, conversion or connection	23	23	-	-	-	-	-

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-2, page 42 <https://files.hawaii.gov/tax/stats/stats/credits/2022credit.pdf> accessed June 24, 2025.