

**Table 18.11-- DOLLAR AMOUNTS OF TAX CREDITS CLAIMED BY TYPE  
OF CREDIT, HAWAII COUNTY: 2000 TO 2002**

Type of Credit	Amount (Dollars) \$		
	2000	2001	2002
<b>TAX CREDITS CLAIMED BY INDIVIDUALS</b>			
Low Income Credit	1,186,710	1,143,000	1,108,845
Renter's Credit	635,250	673,750	689,650
Dependent Care Credit	730,997	715,551	783,138
Child Car Seat Credit	9,075	8,875	10,325
General Income Tax Credit	NA	101,296	105,462
Capital Goods Excise Credit	386,783	289,233	396,368
Fuel Credit for Fishing	47,990	51,207	32,011
Motion Picture Credit	2,099	1,950	21,673
Hotel Remodeling Credit	93,951	59,385	46,323
Energy Device Credit	575,680	660,868	446,042
Vocational Rehabilitation Job Credit	10	106	317
Enterprise Zone Credit	6,386	50,009	103,135
High Technology Tax Credit	16,350	62,241	146,056
Technology Infrastructure Credit	NA	1,168	912
Taxes Paid to Other Jurisdictions	2,022,495	1,269,914	1,195,411
Low-Income Housing Credit	15,664	5,035	4,147
Residential Remodeling Credit	NA	1,661,320	1,611,831
Drought Mitigation Credit	NA	977	182
Research Activities Credit	932	12,202	5,646
Other Refundable Credits <sup>1/</sup>	NA	2,392	1,703
<b>TOTAL FOR INDIVIDUALS</b>	<b>5,730,372</b>	<b>6,870,479</b>	<b>6,709,177</b>
<b>TAX CREDITS CLAIMED BY CORPORATIONS</b>			
Capital Goods Excise Credit	2,442,519	NA	NA
Fuel Credit for Fishing	1,018	NA	NA
Motion Picture Credit	0	NA	NA
Hotel Remodeling Credit	10,352	NA	NA
Energy Device Credit	0	NA	NA
Vocational Rehabilitation Job Credit	0	NA	NA
Enterprise Zone Credit	0	NA	NA
High Technology Credit	0	NA	NA
Low-Income Housing Credit	10,233	NA	NA
Research Activities Credit	0	NA	NA
Lifeline Telephone Service Credit	0	NA	NA
<b>TOTAL FOR CORPORATIONS</b>	<b>2,464,122</b>	<b>NA</b>	<b>NA</b>

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OF CREDIT, HAWAII COUNTY: 2000 TO 2002**

Type of Credit	Amount (Dollars) \$		
	2000	2001	2002
<b>TOTAL CREDITS CLAIMED</b>			
Low Income Credit	1,186,710	NA	NA
Renter's Credit	635,250	NA	NA
Dependent Care Credit	730,997	NA	NA
Child Car Seat Credit	9,075	NA	NA
Capital Goods Excise Credit	2,829,302	NA	NA
Fuel Credit for Fishing	49,008	NA	NA
Motion Picture Credit	2,009	NA	NA
Hotel Remodeling Credit	104,303	NA	NA
Energy Device Credit	575,680	NA	NA
Vocational Rehabilitation Job Credit	10	NA	NA
Enterprise Zone Credit	6,386	NA	NA
High Technology Credit	16,350	NA	NA
Taxes Paid to Other Jurisdictions	2,022,495	NA	NA
Low-Income Housing Credit	25,897	NA	NA
Research Activities Credit	932	NA	NA
Lifeline Telephone Service Credit	0	NA	NA
<b>GRAND TOTAL</b>	<b>8,194,494</b>	<b>NA</b>	<b>NA</b>

NA = Not available.

<sup>1/</sup> Other non-refundable credits include the low-income housing tax credit and the credit for taxes paid to other jurisdictions.

Source: Hawaii State Department of Taxation, Tax Credits: Claimed by Hawaii Individuals and Corporations, 2000 (June 2002); Tax Credits: Claimed by Hawaii Taxpayers, 2001 (October 2003); and Tax Credits Claimed by Hawaii Taxpayers, 2002 (July 2004).