

JOSH GREEN M.D.
GOVERNOR

SYLVIA LUKE
LT. GOVERNOR



GARY S. SUGANUMA
DIRECTOR

KRISTEN M.R. SAKAMOTO
DEPUTY DIRECTOR

STATE OF HAWAII
DEPARTMENT OF TAXATION

Ka 'Oihana 'Auhau
P.O. BOX 259

HONOLULU, HAWAII 96809
PHONE NO: (808) 587-1540
FAX NO: (808) 587-1560

**TESTIMONY OF
GARY S. SUGANUMA, DIRECTOR OF TAXATION**

TESTIMONY ON THE FOLLOWING MEASURE:

H.B. No. 796, H.D.1, Relating to Tax Credits.

BEFORE THE:

Senate Committee on Ways and Means

DATE: Friday, March 28, 2025
TIME: 10:00 a.m.
LOCATION: State Capitol, Room 211

Chair Dela Cruz, Vice-Chair Moriwaki, and Members of the Committee:

The Department of Taxation (DOTAX) offers the following comments regarding H.B. 796, H.D.1, for your consideration.

Section 2 of H.B. 796, H.D.1, amends section 235, Hawaii Revised Statutes (HRS), with a new section mandating that every income tax credit established or renewed after December 31, 2025 include either a 1) a five-year sunset date; or 2) beginning with the sixth year of the credit, an annual one-third reduction in the credit amount allowed to be claimed, over a three-year period. The bill has a defective effective date of July 1, 3000.

DOTAX notes there is no immediate impact to DOTAX because this bill will apply to future legislation.

Thank you for the opportunity to provide comments on this measure.



**DEPARTMENT OF BUSINESS,
ECONOMIC DEVELOPMENT & TOURISM**
KA 'OIHANA HO'OMOHALA PĀ'OIHANA, 'IMI WAIWAI
A HO'OMĀKA'IKĀ'I

JOSH GREEN, M.D.
GOVERNOR

SYLVIA LUKE
LT. GOVERNOR

JAMES KUNANE TOKIOKA
DIRECTOR

DANE K. WICKER
DEPUTY DIRECTOR

No. 1 Capitol District Building, 250 South Hotel Street, 5th Floor, Honolulu, Hawaii 96813
Mailing Address: P.O. Box 2359, Honolulu, Hawaii 96804
Web site: dbedt.hawaii.gov

Telephone: (808) 586-2355
Fax: (808) 586-2377

Statement of
JAMES KUNANE TOKIOKA
Director
Department of Business, Economic Development, and Tourism
before the
SENATE COMMITTEE ON WAYS AND MEANS
Friday, March 28, 2025
10:00 AM
State Capitol, Conference Room #211

In consideration of
HB796, HD1
RELATING TO TAX CREDITS

Chair Donovan M. Dela Cruz, Vice Chair Sharon Y. Moriwaki and members of the Committee. The Department of Business, Economic Development and Tourism (DBEDT) offers comments on HB796, HD1 that requires Hawai'i income tax credits established or renewed after 12/31/2025 to include a five-year sunset or an annual one-third reduction, beginning with the sixth year of the credit.

In 2023, the film industry supported 9,168 total jobs, with 84.8% of those positions filled by Hawai'i residents, with a total spend of \$168 million in Hawai'i. Within this, 66.3% of department heads and key positions (250 jobs) were held by local hires. These figures underscore the program's impact on job creation, workforce development, and the broader economy.

Hawai'i is an internationally recognized production destination with the potential to be a leader in the global creative economy. The state's unique multicultural identity supports the creative sector as a driver of economic diversification and revitalization. Strengthening Hawai'i's film tax credit program is essential to maintaining Hawai'i's

global competitiveness in an industry that is filming New Zealand for Hawai'i due to the limitations of the existing credit.

Due to the current downturn in production by 50% statewide, HB796 will have the opposite effect, further collapsing the state's ability to attract new productions, developing our workforce, and in doing so, justifying the demand for additional studio infrastructure investment. We understand the need to strike a balance, however at a time when we are in a production downturn, the proposed changes to HRS 235-17 will adversely impact livelihood of our talented crew and acting pool across the state, potentially forcing an exodus of skilled workers to those U.S. state destinations which still have a competitive, reliable tax credit program.

Similarly, the Research & Development (R&D) Tax Credit Program - incentivizes innovation across multiple sectors, fostering growth in high-tech industries. Approximately 75% of total qualified research expenditures were dedicated to wages, directly supporting high-skilled jobs in innovation-driven industries: Aerospace, Astronomy, Biotechnology, Computer Software, Non-Fossil Fuel Energy Technologies, Ocean Sciences, and Sensor & Optic Technologies.

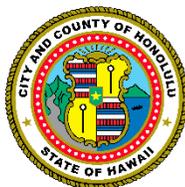
The department does appreciate the intent behind the measure, however the impact of eliminating these credits will cause economic harm to the growth of these two industries and the jobs they create, which are pillars of DBEDT's strategy to diversify our economy.

We look forward to working with the Legislature to continue to build a resilient ecosystem in creative and innovation industries, without adversely impacting their ability to thrive in Hawai'i. Thank you for the opportunity to testify.

HONOLULU FILM OFFICE
KE KE'ENA LĪPINE O HONOLULU
CITY AND COUNTY OF HONOLULU

530 SOUTH KING ST, ROOM 306 • HONOLULU, HAWAII 96813
PHONE: (808) 768-6100 • FAX: (808) 768-6102 • INTERNET: www.honolulu.gov/film-office

RICK BLANGIARDI
MAYOR
MEIA



WALEA L. CONSTANTINAU
FILM COMMISSIONER
KOMININA LĪPINE

Testimony of Walea Constantinau,
Film Commissioner, Honolulu Film Office
City and County of Honolulu

SENATE COMMITTEE ON WAYS AND MEANS

March 28, 2025 -- 10:00 AM
State Capitol, Conference Room 211 and via Videoconference

RE: HB 796 HD1 RELATING TO TAX CREDITS – Testimony in Strong Opposition

Dear Chair Dela Cruz, Vice-chair Moriwaki and members of the committees:

The Honolulu Film Office would like to thank the Legislature for its long-standing support of Hawai'i's Film Industry. This collaboration has been successful because it:

- **Is a revenue-generator that diversifies our economy** by attracting millions of dollars into our state and creates living-wage jobs
- **builds-up our local filmmakers** and bolsters their ability to elevate within the industry

We understand the questions associated with tax credits and would like to underscore that while some credits may be used to jumpstart an industry, other credit programs, such as the film industry tax credit, are **designed to attract business to the state and grow the economy**. In a recent [Public Opinion Poll](#) of registered Hawaii Voters:

- 94% of residents believe filming in Hawai'i is good for the state
- 87% of residents believe the film industry is important to Hawai'i's economy
- 85% of residents support film tax incentives
- 63% of residents believe Hawai'i would be negatively impacted if the film industry left
- 67% of residents support increasing tax incentives to attract and retain movie productions in Hawai'i

The film industry's effect on the economy is catalytic -- **on average 67% of production costs are spent in other business areas in the economy*** – this kind of spending is highly desirable and drives broad economic growth. ([*May 2024, Olsberg-SPI study on Best Practice in Screen Sector Development](#))

The two most recent studies from DBEDT's annual report to the Hawaii State Legislature demonstrate that the industry is **net positive** in a conservative assessment of the ROI of the program:

- [2022 Actual Expenditures](#): Tax Credit claimed: \$34.43M **Tax Revenue generated: \$36.03M**
- [2023 Estimated Expenditures](#): Tax Credit claimed: \$20.98M **Tax Revenue generated: \$21.2M**

Additionally, a 2024 DBEDT study [Impacts of the Film Industry on 2022 Tourism in Hawai'i](#) reveals:

- 4.5 million visitor days can be attributed to TV and movies filmed in Hawai'i
- \$1.0 billion in visitor spending that generates:
- \$1.2 billion contribution to GDP
- \$543.6 million in earnings
- **\$121.6 million in state tax revenue generated from film industry-driven tourism**

Please continue to allow the film tax credit to grow Hawai'i's economy and create living-wage jobs. Thank you for the opportunity to provide these comments.



CATHOLIC CHARITIES HAWAII

COMMENTS on HB 796 HD1: RELATING TO TAX CREDITS

TO: Senate Committee on Ways and Means
FROM: Tina Andrade, President and CEO, Catholic Charities Hawaii
Hearing: **Friday, 3/28/25, 10:00 AM; via Videoconference or Room 211**

Chair Dela Cruz, Vice Chair Moriwaki, and Members, Committee on Ways and Means:

Catholic Charities Hawaii **provides comments on HB 796 HD1**, which requires that income tax credits established or renewed after 12/31/2025 include a 5-year sunset or be reduced annually by one-third starting in the sixth year.

Catholic Charities Hawaii (CCH), a community-based organization, has provided social services in Hawaii for over 77 years, assisting 40,000 people annually. Our services target the most vulnerable in Hawaii, including elders, veterans, children, families, houseless individuals, and immigrants. We have a long history of advocating for economic justice for the people of our state.

Catholic Charities Hawaii is commenting on this bill because it might result in additional tax burdens on state residents. Between 2021 and 2022, 67,257 people left Hawaii, and thousands continue to leave each year, forced out by the high cost of living. The latest Aloha United Way report found that 27% of households statewide worried about being forced to move within a year. Among ALICE (Asset Limited, Income Constrained, Employed) residents, that number rises to 41%.

The Legislature has prioritized reducing the cost of living to help local families remain in Hawaii. Tax credits are most beneficial to lower-income, ALICE, and middle-income families who are struggling to continue living here. These are the very workers we want to support to stay in the local workforce. They often rely on these tax credits to pay off bills and receive relief for immediate needs. This bill would add a sunset date, or a reduction, for all tax credits including ones that are designed to give relief to our workforce, etc.

We understand that the State wants to be fiscally responsible and have a method for phasing out tax credits that are not needed or are not essential. We urge you to consider a more targeted approach to meet this goal. An overall evaluation of the many tax credits provided by the state should prioritize the retention of tax credits which help our local residents to continue living in our state.

This bill could have a negative impact on many local families that receive some relief via tax credits from the high cost of living.

If you have any questions, please contact our Legislative Liaison, Betty Lou Larson at (808) 527-4813.





IATSE LOCAL 665

FILM, TELEVISION, STAGE, PROJECTION AND TRADESHOWS
Since 1937



INTERNATIONAL ALLIANCE OF THEATRICAL STAGE EMPLOYEES, MOVING PICTURE TECHNICIANS, ARTISTS AND ALLIED CRAFTS
OF THE UNITED STATES, ITS TERRITORIES AND CANADA, AFL-CIO, CLC

Thirty-Third Legislature, State of Hawai'i
Regular Session of 2025
Senate Committee on Ways and Means
Testimony by IATSE 665
March 28th, 2025

HB 796 HD1- Relating to Tax Credits

Chair Dela Cruz, Vice Chair Moriwaki, and members of the Senate Committee,

My name is Tuia'ana Scanlan, president of IATSE 665 and IATSE International Trustee. Our union represents technicians and artisans in the Live Event, Tradeshow, and Film/TV sectors of Hawai'i's Entertainment industry. **Local 665 strongly opposes HB 796 HD1 - Relating to Tax credits**

Earlier this session, the Committee On Economic Development passed this bill out even though it did not receive a single piece of testimony in support. This bill would create lasting and wide-sweeping damage to each of your constituencies. HB 796 HD 1 would eliminate, over time, every single income tax credit, including the Credit for Low Income Household Renters, Credit for Child and Dependent Care, Capital Goods Excise Credit, Fuel Tax Credit for Commercial Fishers, Tax Credit for Research Activities, Motion Picture and Film Income Credit, Child Passenger Restraint System Credit, Renewable Energy Tech Credit, and much more.

While we understand the need for the state to conserve funds, without these credits, the tax burden disproportionately affects lower income working families. We acknowledge the concern regarding "market distortion", but the true market distortion looks like this - if a blanket income tax credit phase-out were to be enacted, the economic activity generated from all of them would grind to a halt. And while the state may benefit immediately from the "conserved" funds, it would do so at the detriment of the future growth of our economy. Taxes are not just for taking money. It is a social contract that says, in return for giving the state our hard earned wages, we fund initiatives that drive the economy in the name of the public good. We pay these taxes into a collective pool to benefit the quality of life for the constituents that elected you to these positions. Removing these tax credits will be devastating to the citizens of the state of Hawai'i. This bill will drive industry away from the islands, stall the attainment of the state's clean energy goals, limit the creation of desperately needed housing, and devastate the working families of Hawai'i in each of your constituencies.

IATSE 665 strongly opposes HB 796 HD1. We urge your committee to pass this measure. Thank you for the opportunity to provide testimony.

501 SUMNER STREET + SUITE #610 + HONOLULU, HAWAII 96817 + (808) 596-0227 + FAX (808) 591-8213

In Solidarity,

A handwritten signature in black ink, appearing to read 'Tuia'ana Scanlan'. The signature is fluid and cursive, with the first name being the most prominent part.

Tuia'ana Scanlan

President, IATSE 665

IATSE International Trustee

He/him/his

TESTIMONY BEFORE THE SENATE COMMITTEE ON WAYS AND MEANS

RE: HB 796 HD1 - RELATING TO TAX CREDITS

FRIDAY, MARCH 28TH, 2025

TUIA'ANA SCANLAN, CHAIR
DEMOCRATIC PARTY OF HAWAI'I LABOR CAUCUS

Chair Dela Cruz, Vice Chair Moriwaki, and Members of the Senate Committee,

The Democratic Party of Hawai'i Labor Caucus **strongly opposes HB 796 HD1**, relating to tax credits.

Tax equity is a cornerstone of economic prosperity. HB 796 HD1 would sunset all income tax credits across the board within 5 years or annually reduce them by one-third. This will have lasting negative effects on the working families of Hawai'i and, ultimately, Hawai'i's economy. Among the list of current income tax credits that are available on state tax returns are: Credit for Low income Household Renters, Renewable Energy Tech Credit, Credit for Child and Dependent Care Expenses, Capital Goods Excise Credit, Fuel Credit for Commercial Fishers, Motion Picture and Film Income Credit, Tax Credit for Research Activities, Renewable Fuels Production Tax Credit, and more.

If the state is to reach its renewable energy goals, diversify its economy, support local businesses, or show a shred of decency towards the working families of Hawai'i, HB 796 HD1 should not pass. This bill will disproportionately affect those families living paycheck to paycheck while barely scratching the wealthiest among us, who pay less than their fair share as it is. Taxes are more than just for collecting money. It is a social contract which assumes that, if we pay our fair share, we can fund initiatives that support the public good. This will drastically do the opposite.

The Democratic Party of Hawai'i Labor Caucus strongly opposes HB 796 HD1. We urge your committee to do the same. Thank you for the opportunity to testify.

TAX FOUNDATION OF HAWAII

735 Bishop Street, Suite 417

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: NET INCOME; Tax Credit Sunset Date or Annual Reduction

BILL NUMBER: HB 796 HD 1

INTRODUCED BY: House Committee on Finance

EXECUTIVE SUMMARY: Requires that income tax credits established or renewed after 12/31/2025 include a five-year sunset or an annual one-third reduction, beginning with the sixth year of the credit.

SYNOPSIS: Adds a new section to chapter 235, HRS, providing that any income tax credit established or renewed under this chapter after December 31, 2025, shall include either: (1) A five-year sunset date; or (2) Beginning with the sixth year of the credit, a one-third annual reduction in the credit amount allowed to be claimed, over a three-year period.

EFFECTIVE DATE: July 1, 3000.

STAFF COMMENTS: We have concerns over whether this bill, if enacted, would be effective. Normally a current legislature can't bind a future legislature, and later enacted legislation normally prevails over older legislation when the two conflict. Thus, if a future legislature were to pass a bill adding a new tax credit with neither a sunset nor a phaseout, and the bill were signed into law, the law would be effective with neither a sunset nor a phaseout.

We note that the State Auditor is required to review existing income tax credits under HRS sections 23-91 to 23-96 on a five-year rolling basis, and the reports issued by the Auditor are supposed to trigger legislative review. New credits are supposed to be added to the list in those sections of chapter 23, but none of these sections were amended after 2017.

Digested: 3/25/25



HOUSE BILL 796, HD1, RELATING TO TAX CREDITS

MARCH 28, 2025 · WAM HEARING

POSITION: Opposition.

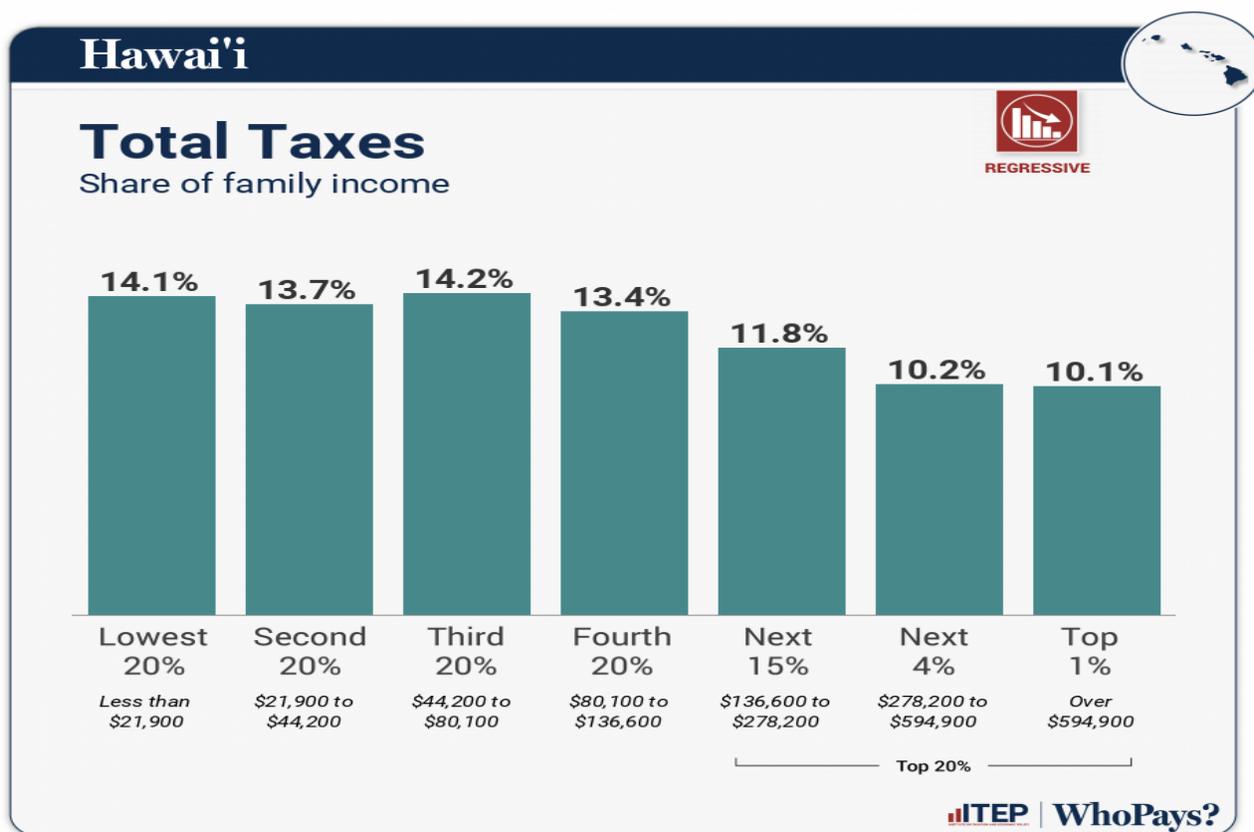
RATIONALE: The Democratic Party of Hawai'i Education Caucus **opposes** HB 796, HD1, relating to tax credits, which requires that income tax credits established or renewed after 12/31/2025 include a five-year sunset or an annual one-third reduction, beginning with the sixth year of the credit.

Working families need financial relief. Hawai'i residents face some of the highest housing costs in the nation, at more than twice the national average. Researchers who authored the National Low Income Housing Coalition's *Out of Reach 2024* report found that a full-time worker would need to earn \$44.60/hour—\$or \$92,768 per year—to afford a two-bedroom apartment at fair market value in our state, with Honolulu experiencing a 67 percent increase in fair market rent between 2005 and 2015. Average rent for a two-bedroom unit surpassed \$2,000 well before the COVID-19 pandemic hit our shores.

One out of every four households in Hawai'i report that they are “doubling up” or are three paychecks or less away from being homeless, per the Hawai'i Appleseed Center for Law and Economic Justice. Additionally, over 60 percent of households are severely cost-burdened, meaning that they pay more than 30 percent of their income on housing, a number that rises to over 80 percent of extremely low-income households.

A recent survey conducted by the Holomua Collective found that 60 percent of residents face worries about not being able to pay a monthly bill and 63 percent face difficulties in saving money from their paychecks for future emergencies, retirement, or other expenses. A staggering 70 percent of middle-class respondents to Holomua’s survey say they will—or are unsure if they will have to—relocate in the coming years. As Holomua Collective states in its report on the findings, “These are the very workers powering Hawai‘i’s economy, now on the brink of leaving their homes behind.” That population includes the teachers who are tasked with educating our keiki.

According to the Institute for Taxation and Economic Policy’s “Hawai‘i: Who Pays?” 7th Edition, the lowest 20 percent of income earners pay 14.1 percent of their income in taxes, while the highest 1 percent of income earners pay just 10.1 percent. Rather than passing measures that undo or reduce the benefits of tax credits for working families, we should strengthen our state’s efforts to provide financial relief to those who need it most.



Contact: educationcaucusdph@gmail.com



The Senate
The Thirty-Third Legislature
Regular Session of 2025

COMMITTEE ON WAYS AND MEANS
Senator Donovan M. Dela Cruz, Chair
Senator Sharon Y. Moriwaki, Vice Chair

RE: HB 796 HD1 RELATING TO TAX CREDITS

Date: Friday, March 28, 2025
Time: 10:00 AM
Conference Room 211
State Capitol
415 South Beretania Street

March 27, 2025

From: Ricardo Galindez and Roy Tjioe
Island Film Group
99-1245 Halawa Valley St.
Aiea, HI 96701
808-536-7955

Aloha Chair Dela Cruz, Vice Chair Moriwaki and Members of the Committee:

Our Background

Island Film Group is the largest locally owned and operated production company. We have been working in the Hawaii's film and television industry since 2004 first as attorneys at Goodwill Anderson Quinn & Stifel, where we represented mainland studios, local filmmakers and other production companies, and since 2007 as the co-founders of Island Film Group.

We STRONGLY OPPOSE HB 796 HD1 as it pertains to HRS Section 235-17 - Motion picture, digital media, and film production income tax credit.

- Stable film and television production tax credits are vital to the Hawaii film and television production industry which competes with other states and countries to attract productions.
- A five-year statutory term would dissuade studios from setting a television series in Hawaii for fear that the tax credit could be terminated while the series was still in production.

Me ke aloha,

Two handwritten signatures in black ink. The first signature is on the left and the second is on the right.

Ricardo Galindez and Roy Tjioe
Co-Founders
Island Film Group
Honolulu, Hawaii

HB-796-HD-1

Submitted on: 3/27/2025 12:13:58 PM

Testimony for WAM on 3/28/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Malik Haynes	Testifying for SAG-AFTRA	Support	Written Testimony Only

Comments:

Talofa,

My name is Malik Haynes. I'm a professional stuntman in the entertainment industry. This has been a career that I love across the ocean and back. I feel that a better tax credit will help local workers across departments and also the state. It's a win/win for us all as a whole.

I'm currently writing this from Los Angeles. I've been in LA since there has been no work for me when I'm in Hawaii. The film industry has sunk in Hawaii and it's a big challenge. I had to leave and find work in other states. The industry is a big door to crack and requires a lot of sacrifice. Having a good tax credit for the state will bring work flow back to local residents.

There's a lot of people in the industry in Hawaii that are fighting to stay alive there. They've been in the industry way longer than me. I see the grind and the benefits of a successful career in the business. When there's film in Hawaii it's so good for the people/economy. A lot of productions want to film in Hawaii. We have the best weather. We got the beach, Jungle, a little city, country, you name it. Every time a production walks away because of tax credits, it's turning down a lot of people's jobs as well. The people are hurting.

The people in Hawaii are waiting for a change. Waiting for film to be how it used to be back in the days. The feeling of waking up not knowing when you're gonna go back to your career that supported your family for years is hard. Tax credits are huge in the game right now because productions are talking about "Budget". Film is going to New Zealand/Australia/London/Vancouver. Let's get a better tax credit for our people of Hawaii and the future. Let our economy thrive again.

Fa'fafetai lava.

To: Senate Committee on Ways and Means
 Re: **HB 796 HD1 – Relating to Tax Credits**
 Hawai'i State Capitol & Via Videoconference
 March 28, 2025, 10:00 AM

LATE

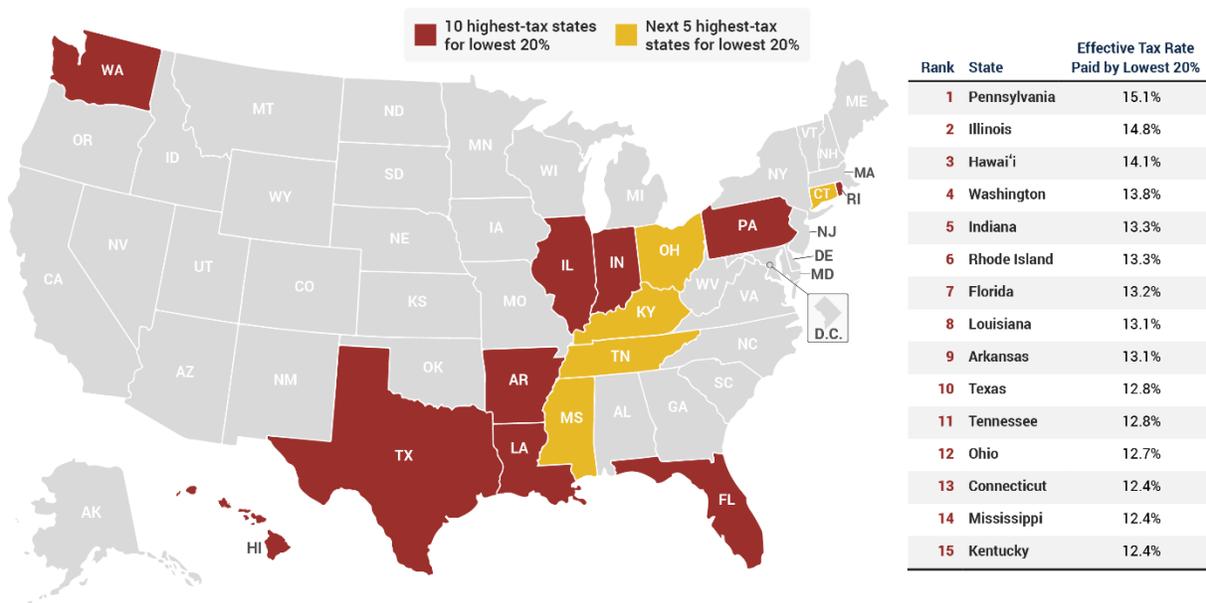
Dear Chair Dela Cruz, Vice Chair Moriwaki, and Committee Members,

On behalf of Hawai'i Children's Action Network Speaks!, I am writing in **OPPOSITION to HB 796 HD1**. This bill requires income tax credits established or renewed after 12/31/25 to have a 5-year sunset or automatic annual one-third reduction beginning with its sixth year.

Hawai'i's tax system currently is upside down. Our state saddles our **low-income families with the third-heaviest state and local tax burden in the nation**, as shown in the map below:¹

FIGURE 11

States with the Highest Taxes on Low-Income Households



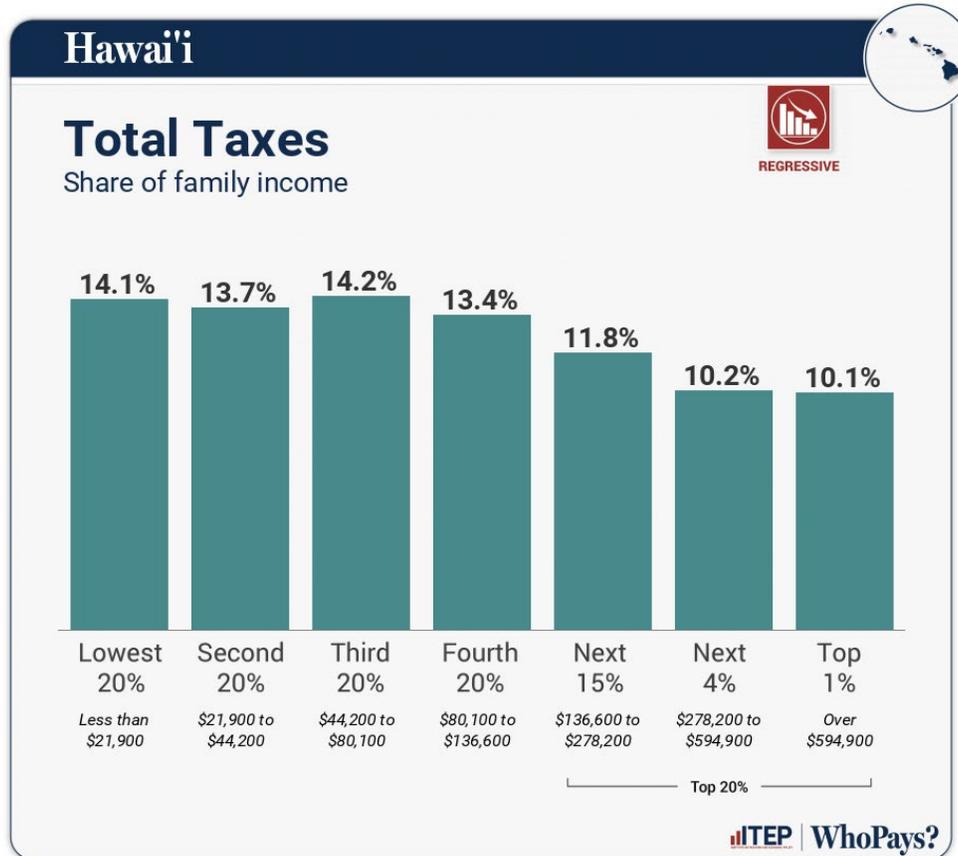
Source: Institute on Taxation and Economic Policy (ITEP)

ITEP | WhoPays?

And as you can see in the chart below, families who earn less than about \$22,000 per year pay 14.1% of their income in state and local taxes, while those who make over about \$595,000 pay only 10.1%.²

¹<https://itep.org/whopays-7th-edition/#low-taxes-or-just-regressive-taxes>

²<https://itep.org/whopays/hawaii-who-pays-7th-edition/>



Tax credits help make our tax system more fair. Our state's income tax credits help people keep more of their hard-earned money.³ These credits are targeted for lower to middle-income families, reducing hardship and helping keep parents on the job.⁴

The stresses of childhood poverty have both immediate and long-term effects on keiki's physical and mental health, behavioral self-control, academic achievement, and earnings as adults.⁵ Anything that we can do to help children avoid poverty – including creating and improving targeted tax credits – will have long-term benefits for our state.

Unfortunately, this bill would do the opposite and threaten or weaken tax credits for working families. We respectfully request that you defer this bill.

Thank you,
Nicole Woo
Director of Research and Economic Policy

³ <https://www.hitaxfairness.org/>

⁴ <https://bipartisanpolicy.org/blog/supporting-working-families/>

⁵ <https://www.apa.org/pi/ses/resources/publications/children-families>

HB-796-HD-1

Submitted on: 3/25/2025 1:54:05 PM

Testimony for WAM on 3/28/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Michael Golojuch, Jr. (he/him)	Individual	Oppose	Remotely Via Zoom

Comments:

Aloha Senators,

Pride at Work – Hawai‘i is an official chapter of [Pride at Work](#) which is a national nonprofit organization that represents LGBTQIA+ union members and their allies. We are an officially recognized constituency group of the AFL-CIO that organizes mutual support between the organized Labor Movement and the LGBTQIA+ Community to further social and economic justice.

Pride at Work – Hawai‘i opposes HB 796 HD 1, because we are standing in solidarity with our entertainment industry union ‘ohana. We need for you all to stand with us to help protect the film/TV industry if we are ever to diversify our economy.

We ask that you defer this piece of legislation.

Mahalo,

Michael Golojuch, Jr. (he/him)

President

[Pride at Work – Hawai‘i](#)

HB-796-HD-1

Submitted on: 3/25/2025 9:47:29 PM

Testimony for WAM on 3/28/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Michael Golojuch Jr	Individual	Oppose	Remotely Via Zoom

Comments:

Aloha Chair Dela Cruz, Vice Chair Moriwaki, and Members of the Committee,

My name is Michael Golojuch, Jr., and I am submitting testimony in **strong opposition** to **House Bill 796**, which **requires that income tax credits established or renewed after December 31, 2025, include a five-year sunset or an annual one-third reduction beginning in the sixth year of the credit.**

While I appreciate the intent to ensure that tax credits remain fiscally responsible and periodically evaluated, **HB 796 takes a sledgehammer approach where a scalpel is needed.** Tax credits serve as vital tools to stimulate economic growth, incentivize socially responsible practices, and promote industries that align with our state’s priorities. By mandating an automatic five-year sunset or phased reduction, this bill risks destabilizing long-term investments and undermining initiatives that require more than a five-year window to yield their intended benefits.

Many of Hawai‘i’s most impactful tax credits support sectors such as affordable housing, renewable energy, education, and workforce development. These sectors often require sustained, predictable support to generate the intended outcomes. Imposing an arbitrary sunset or reduction could discourage investment and create uncertainty for organizations and industries that depend on these incentives.

Moreover, this bill **fails to account for the nuanced differences between tax credits.** Not all credits have the same economic impact, and many provide critical benefits to underserved communities. A blanket policy to reduce or eliminate them without a thorough evaluation of their effectiveness ignores the diverse needs of our state. **A one-size-fits-all approach is not the answer.**

If the concern is ensuring that tax credits remain effective and fiscally prudent, a more balanced and targeted solution would be to implement a regular review and evaluation process, rather than an automatic expiration or reduction. This would allow legislators to make informed decisions based on data, rather than prematurely cutting off support for programs that may still be delivering meaningful benefits to the people of Hawai‘i.

For these reasons, I strongly urge this committee to **defer House Bill 796** and explore more thoughtful, tailored approaches to evaluating and managing income tax credits.

Mahalo for the opportunity to testify.

Michael Golojuch, Jr. (he/him)
Civil Rights Activist



March 28, 2025

Committee on Ways and Means
Chair Dela Cruz
Vice Chair Moriwaki

The Senate
The Thirtieth-Third Legislature
Regular Session of 2025

RE: [HB796 HD1 - RELATING TO TAX CREDITS](#)

DATE: Friday, March 28, 2025

TIME: 10:00 am

PLACE: Room 211

State Capitol 415 South Beretania Street, Honolulu HI

Aloha Chair Dela Cruz, Vice Chair Moriwaki, and the Members of the Committee,

Thank you for the opportunity to testify in **OPPOSITION** of HB796- RELATING TO TAX CREDITS.

SAG-AFTRA represents over 1400 actors, recording artists, and media professionals in our state. We are the professional performers working in front of the camera and behind the microphone. The SAG-AFTRA Hawai'i Local has a long-standing history of protecting performers in all areas of the entertainment, advertising, and media industries.

We are grateful for the Legislature's continued support. The tax credit to qualified producers has been a beneficial incentive, creating thousands of jobs for local people to support their families and enrich our community.

In addition to contributing to the vibrancy of our creative community, this industry also pumps money into our economy. As the latest DBEDT figures indicate, in 2024 our film and television industry generated \$324,150,100 in sales or economic activity, \$20,235,960 in estimated tax

Mericia Palma Elmore, Executive Director
SAG-AFTRA Hawaii Local
mericia.palmaelmore@sagaftra.org
201 Merchant St. Suite 2301
Honolulu, HI 96813
Ph: 808-596-0388 Fax: 808-593-2636

SCREEN ACTORS GUILD - AMERICAN
FEDERATION OF
TELEVISION AND RADIO ARTISTS
SAGAFTRA.org
Associated Actors & Artistes of America / AFL-CIO

revenues, and \$74,948,000 in Hawaii household income generated because of the qualified productions.¹ The film/tv/streaming industry also accounted for 2,247 jobs for 2023².

This measure calls for the eventual sunset or significant reduction of all income tax credits established or renewed after 12/31/2025 . As written, this measure may have dire unintended consequences, not just for the film industry, but for a wide swath of the population of Hawaii, many of whom benefit in profound, life-altering ways from the tax credits this bill will kill.

Respectfully,

Mericia Palma Elmore

Mericia Palma Elmore, Executive Director SAG-AFTRA Hawaii Local

¹ <https://files.hawaii.gov/dbedt/annuals/2024/2024-cid-act217.pdf>

² https://files.hawaii.gov/dbedt/economic/data_reports/hawaii-creative-report/HI_Creative_Ind_2024.pdf

Mericia Palma Elmore, Executive Director
SAG-AFTRA Hawaii Local
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201 Merchant St. Suite 2301
Honolulu, HI 96813
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SCREEN ACTORS GUILD - AMERICAN
FEDERATION OF
TELEVISION AND RADIO ARTISTS
SAGAFTRA.org
Associated Actors & Artistes of America / AFL-CIO

HB-796-HD-1

Submitted on: 3/26/2025 12:32:14 PM

Testimony for WAM on 3/28/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Erika K Aresta	Individual	Oppose	Written Testimony Only

Comments:

Aloha Chair Dela Cruz, Vice Chair Moriwaki, and members of the Senate committee on Ways and Means,

My name is Erika Aresta. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly oppose HB796 HD1**, relating to taxation.

This measure calls for the blanket repeal of income tax credits within 5 years or an annual one-third reduction of income tax credits across the board . Specifically, if passed, the bill will sunder our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit and drive work away. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the indiscriminate striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

I strongly oppose HB796 HD1. I urge your committee to defer this bill. Thank you for the opportunity to testify.

In Solidarity,

Erika Aresta

HB-796-HD-1

Submitted on: 3/26/2025 12:35:20 PM

Testimony for WAM on 3/28/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Keahi Kuikahi	Individual	Oppose	Written Testimony Only

Comments:

Aloha Chair Dela Cruz, Vice Chair Moriwaki, and members of the Senate committee on Ways and Means,

My name is Keahi S Kuikahi. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. I strongly oppose HB796 HD1, relating to taxation.

This measure calls for the blanket repeal of income tax credits within 5 years or an annual one-third reduction of income tax credits across the board . Specifically, if passed, the bill will sunder our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit and drive work away. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the indiscriminate striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

I strongly oppose HB796 HD1. I urge your committee to defer this bill. Thank you for the opportunity to testify.

In Solidarity,

Keahi S Kuikahi

HB-796-HD-1

Submitted on: 3/26/2025 12:40:47 PM

Testimony for WAM on 3/28/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
David Crans	Individual	Oppose	Written Testimony Only

Comments:

My name is David Crans. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly oppose HB796 HD1**, relating to taxation.

This measure calls for the blanket repeal of income tax credits within 5 years or an annual one-third reduction of income tax credits across the board . Specifically, if passed, the bill will sunder our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit and drive work away. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law. The film industry is already going through a tough time and by taking away tax credits just makes Hawai'i less desirable to shoot. We need to promote our film industry more and help support it as it employs thousands of Hawaii citizens and supports local businesses and families. The influence the film industry has on our economy is deep as it helps to promote tourism here as well as helps to support many local as I businesses and people not in the business by employing their services to support the film industry.

While I understand the immediate need for the state to conserve resources, the indiscriminate striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

I strongly oppose HB796 HD1. I urge your committee to defer this bill. Thank you for the opportunity to testify.

In Solidarity,

David Crans

HB-796-HD-1

Submitted on: 3/26/2025 1:09:52 PM

Testimony for WAM on 3/28/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Patrick Jeppeson	Individual	Oppose	Written Testimony Only

Comments:

Hi my name is Patrick Henry Jeppeson. I'm a member of local 665 and Sag -Aftra I oppose sb 796.

HB-796-HD-1

Submitted on: 3/26/2025 1:55:01 PM

Testimony for WAM on 3/28/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Dean Des Jarlais	Individual	Oppose	Written Testimony Only

Comments:

I strongly oppose HB 796 as it would sunset all state tax credits. If the film tax credits were removed, it would crash the film and television industry completely. There is an active competition to have producers bring their films to a location. If there are no tax credits, there will be no productions filmed in Hawaii.

HB-796-HD-1

Submitted on: 3/26/2025 2:05:57 PM

Testimony for WAM on 3/28/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Cristin Rachele	Individual	Oppose	Written Testimony Only

Comments:

Aloha Chair Dela Cruz, Vice Chair Moriwaki, and members of the Senate committee on Ways and Means,

My name is Cristin Rachele. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly oppose HB796 HD1**, relating to taxation.

This measure calls for the blanket repeal of income tax credits within 5 years or an annual one-third reduction of income tax credits across the board . Specifically, if passed, the bill will sunder our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit and drive work away. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the indiscriminate striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

I strongly oppose HB796 HD1. I urge your committee to defer this bill. Thank you for the opportunity to testify.

In Solidarity,
Cristin Rachele

Aloha Chair Dela Cruz, Vice Chair Moriwaki, and members of the Senate committee on Ways and Means,

My name is Bruce Vollert. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly oppose HB796 HD1**, relating to taxation.

This measure calls for the blanket repeal of income tax credits within 5 years or an annual one-third reduction of income tax credits across the board . Specifically, if passed, the bill will sunder our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit and drive work away. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the indiscriminate striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

I strongly oppose HB796 HD1. I urge your committee to defer this bill. Thank you for the opportunity to testify.

Bruce Vollert
44-683 iris place
Kaneohe, Hawaii
96744

Wednesday March 26, 2025

Aloha Chair Dela Cruz, Vice Chair Moriwaki,
and members of the Senate committee on Ways and Means,

My name is Gary Nakano. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. I strongly oppose HB796 HD1, relating to taxation.

This measure calls for the blanket repeal of income tax credits within 5 years or an annual one-third reduction of income tax credits across the board. Specifically, if passed, the bill will sunder our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit and drive work away. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the indiscriminate striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

I strongly oppose HB796 HD1

I urge your committee to defer this bill. Thank you for the opportunity to testify.

In Solidarity,

A handwritten signature in black ink, appearing to read "Gary Nakano". The signature is fluid and cursive, with a long horizontal stroke at the end.

HB-796-HD-1

Submitted on: 3/26/2025 3:22:49 PM

Testimony for WAM on 3/28/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Teya Tilley	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Dela Cruz, Vice Chair Moriwaki, and members of the Senate committee on Ways and Means,

My name is Teya Tilley. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly oppose HB796 HD1**, relating to taxation.

This measure calls for the blanket repeal of income tax credits within 5 years or an annual one-third reduction of income tax credits across the board . Specifically, if passed, the bill will sunder our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit and drive work away. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the indiscriminate striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

I strongly oppose HB796 HD1. I urge your committee to defer this bill. Thank you for the opportunity to testify.

In Solidarity,

Teya Tilley

HB-796-HD-1

Submitted on: 3/26/2025 3:45:36 PM

Testimony for WAM on 3/28/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Patrick Brian Gilhooly II	Individual	Oppose	Written Testimony Only

Comments:

Aloha Chair Dela Cruz, Vice Chair Moriwaki, and members of the Senate committee on Ways and Means,

My name is Patrick Brian Gilhooly II. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly oppose HB796 HD1**, relating to taxation.

This measure calls for the blanket repeal of income tax credits within 5 years or an annual one-third reduction of income tax credits across the board . Specifically, if passed, the bill will sunder our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit and drive work away. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the indiscriminate striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

I strongly oppose HB796 HD1. I urge your committee to defer this bill. Thank you for the opportunity to testify.

In Solidarity,

Patrick Brian Gilhooly II

HB-796-HD-1

Submitted on: 3/26/2025 4:34:52 PM

Testimony for WAM on 3/28/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Gerard Elmore	Individual	Oppose	Written Testimony Only

Comments:

Aloha,

My name is Gerard Elmore, Vice President of Film at NMG Network, Executive Director of ‘Ohina Labs/Showcase, and Vice President for Hawai‘i at NATAS (the regional Emmys).

I am writing in opposition to this bill.

Our industry is in urgent need of support, and this bill introduces uncertainty at a time when stability is critical.

Sunset and cut-off dates for incentives harm the Hawai‘i community, especially as we face increasing global competition. Now more than ever, we need every possible advantage to remain competitive.

Mahalo for your time,

Gerard Elmore

HB-796-HD-1

Submitted on: 3/26/2025 5:20:56 PM

Testimony for WAM on 3/28/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Travis Hoover	Individual	Oppose	Written Testimony Only

Comments:

My name is Travis Hoover. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly oppose HB796 HD1**, relating to taxation.

This measure calls for the blanket repeal of income tax credits within 5 years or an annual one-third reduction of income tax credits across the board . Specifically, if passed, the bill will sunder our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit and drive work away. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the indiscriminate striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

I strongly oppose HB796 HD1. I urge your committee to defer this bill. Thank you for the opportunity to testify.

In Solidarity,

Travis Hoover

HB-796-HD-1

Submitted on: 3/26/2025 5:49:33 PM

Testimony for WAM on 3/28/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Lisa Mitchell	Individual	Oppose	Written Testimony Only

Comments:

Aloha Chair Dela Cruz, Vice Chair Moriwaki, and members of the Senate committee on Ways and Means,

My name is Lisa Mitchell. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly oppose HB796 HD1**, relating to taxation.

This measure calls for the blanket repeal of income tax credits within 5 years or an annual one-third reduction of income tax credits across the board . Specifically, if passed, the bill will break apart the Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit and drive work away. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the indiscriminate striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

I strongly oppose HB796 HD1. I urge your committee to defer this bill. Thank you for the opportunity to testify.

Thank you for your consideration,

Lisa Mitchell

HB-796-HD-1

Submitted on: 3/26/2025 6:51:42 PM

Testimony for WAM on 3/28/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Ashlee Valeros	Individual	Oppose	Written Testimony Only

Comments:

Aloha Chair Dela Cruz, Vice Chair Moriwaki, and members of the Senate committee on Ways and Means,

My name is Ashlee Valeros. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly oppose HB796 HD1**, relating to taxation.

This measure calls for the blanket repeal of income tax credits within 5 years or an annual one-third reduction of income tax credits across the board . Specifically, if passed, the bill will sunder our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit and drive work away. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the indiscriminate striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

I strongly oppose HB796 HD1. I urge your committee to defer this bill. Thank you for the opportunity to testify.

In Solidarity,

Ashlee Valeros

HB-796-HD-1

Submitted on: 3/26/2025 7:07:33 PM

Testimony for WAM on 3/28/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Brian Wallace	Individual	Oppose	Written Testimony Only

Comments:

Aloha Chair Dela Cruz, Vice Chair Moriwaki, and members of the Senate Committee on Ways and Means,

My name is Brian Wallace, and I am a proud member of IATSE Local 665, representing technicians and artisans in Hawai'i's entertainment industry. I am writing in **strong opposition** to **HB796 HD1**, relating to taxation.

This bill proposes a blanket repeal of income tax credits within five years or, alternatively, an annual one-third reduction across the board. If enacted, it would dismantle the **Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit**—a critical incentive that brings production work to our islands. The consequences would be severe—not just for film industry professionals like myself, but for countless local businesses, vendors, and residents who benefit from this economic activity.

While I understand the state's need to manage resources carefully, this broad and indiscriminate approach to repealing tax credits will do more harm than good. Tax policy is not only a tool for revenue collection; it's a reflection of our shared priorities. These credits support working families, create career pathways, and help build sustainable industries in Hawai'i.

I respectfully urge your committee to **defer HB796 HD1**.

Mahalo for the opportunity to testify.

In Solidarity,

Brian Patrick Wallace

HB-796-HD-1

Submitted on: 3/26/2025 8:08:19 PM

Testimony for WAM on 3/28/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Ron Evans	Individual	Oppose	Written Testimony Only

Comments:

Aloha Chair Dela Cruz, Vice Chair Moriwaki, and members of the Senate committee on Ways and Means,

My name is Ron Evans. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly oppose HB796 HD1**, relating to taxation.

This measure calls for the blanket repeal of income tax credits within 5 years or an annual one-third reduction of income tax credits across the board . Specifically, if passed, the bill will sunder our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit and drive work away. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the indiscriminate striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

I strongly oppose HB796 HD1. I urge your committee to defer this bill. Thank you for the opportunity to testify.

In Solidarity,

Ron Evans

HB-796-HD-1

Submitted on: 3/26/2025 8:58:15 PM

Testimony for WAM on 3/28/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Eric Uyeda	Individual	Oppose	Written Testimony Only

Comments:

RE: HB796 – Relating to Income Tax Credits

Dear Chair Dela Cruz, Vice Chair Keith-Agaran, and Members of the Committee,

My name is Eric Uyeda, and I work in Hawaii’s film industry as a craft service, supporting local productions with food and hospitality services on set. I am writing in strong opposition to HB796, which proposes a mandatory sunset or reduction of tax credits after five years.

This bill would be devastating to Hawaii’s already struggling film industry—an industry that provides jobs to thousands of local workers like myself, from crew members to vendors to small business owners.

The film industry in Hawaii has already taken a major hit because of the PEO payroll mandate, which made it harder and more expensive for productions to operate here. We’ve seen a decline in job opportunities, canceled projects, and fewer productions choosing Hawaii as their location. As a small business owner, this directly impacts my ability to make a living and support my family.

HB796 would make things even worse. Productions need long-term certainty to commit to filming in Hawaii. If we start putting expiration dates or forced phase-outs on tax credits, we’re basically telling studios and streaming platforms to look elsewhere. And believe me—they will.

Every time a production decides not to shoot in Hawaii, it’s not just actors or directors who are affected. It’s the entire community of local workers, like me, who depend on these jobs. I’m proud to be part of an industry that brings money into our economy, hires locally, supports local farms and food suppliers, and gives our people a chance to work in creative, skilled careers right here at home.

If Hawaii wants to be competitive in this industry—and build a real future for our film workforce—we need to provide stability, not more uncertainty. We need to fix the problems we already have, like the PEO mandate, not add more roadblocks.

I respectfully urge you to vote NO on HB796. Instead of weakening the film industry further, let's work together to strengthen it—for the thousands of local workers, businesses, and families who rely on it.

Mahalo for your time and consideration.

Sincerely,

Eric Uyeda

HB-796-HD-1

Submitted on: 3/26/2025 9:10:53 PM

Testimony for WAM on 3/28/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Chauncy Williams	Individual	Oppose	Written Testimony Only

Comments:

Aloha Chair Dela Cruz, Vice Chair Moriwaki, and members of the Senate committee on Ways and Means,

My name is Chauncy Williams. I graduated with a Bachelors in Digital Cinema from the Academy of Creative Media (ACM) in December of 2018. I am also a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i since November 2022.

I strongly oppose HB796 HD1, relating to taxation.

This measure calls for the blanket repeal of income tax credits within 5 years or an annual one-third reduction of income tax credits across the board . Specifically, if passed, the bill will sunder our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit and drive work away. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the indiscriminate striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

I strongly oppose HB796 HD1. I urge your committee to defer this bill. Thank you for the opportunity to testify.

In Solidarity,

Chauncy Williams

HB-796-HD-1

Submitted on: 3/26/2025 10:02:02 PM

Testimony for WAM on 3/28/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Cindy M Rios	Individual	Oppose	Written Testimony Only

Comments:

I strongly oppose HB 796 HD1

HB-796-HD-1

Submitted on: 3/27/2025 12:10:22 AM

Testimony for WAM on 3/28/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Serena Flores	Individual	Oppose	Written Testimony Only

Comments:

Aloha Chair Dela Cruz, Vice Chair Moriwaki, and members of the Senate committee on Ways and Means,

My name is Serena Flores. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly oppose HB796 HD1**, relating to taxation.

This measure calls for the blanket repeal of income tax credits within 5 years or an annual one-third reduction of income tax credits across the board. Specifically, if passed, the bill will sunder our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit and drive work away. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the indiscriminate striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

I strongly oppose HB796 HD1. I urge your committee to defer this bill. Thank you for the opportunity to testify.

In Solidarity,

Serena Flores

HB-796-HD-1

Submitted on: 3/27/2025 12:38:42 AM

Testimony for WAM on 3/28/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Alexis Flores	Individual	Oppose	Written Testimony Only

Comments:

Aloha Chair Dela Cruz, Vice Chair Moriwaki, and members of the Senate committee on Ways and Means,

My name is Alexis Flores. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly oppose HB796 HD1**, relating to taxation.

This measure calls for the blanket repeal of income tax credits within 5 years or an annual one-third reduction of income tax credits across the board . Specifically, if passed, the bill will sunder our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit and drive work away. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the indiscriminate striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

I strongly oppose HB796 HD1. I urge your committee to defer this bill. Thank you for the opportunity to testify.

In Solidarity,

Alexis Flores

HB-796-HD-1

Submitted on: 3/27/2025 6:57:32 AM

Testimony for WAM on 3/28/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Thomas h. Penny	Individual	Oppose	Written Testimony Only

Comments:

My name is Thomas H. Penny. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly oppose HB796 HD1**, relating to taxation.

This measure calls for the blanket repeal of income tax credits within 5 years or an annual one-third reduction of income tax credits across the board . Specifically, if passed, the bill will sunder our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit and drive work away. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the indiscriminate striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

I strongly oppose HB796 HD1. I urge your committee to defer this bill. Thank you for the opportunity to testify.

In Solidarity,

Thomas H. Penny

HB-796-HD-1

Submitted on: 3/27/2025 7:01:24 AM

Testimony for WAM on 3/28/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Kevin Kersting	Individual	Oppose	Written Testimony Only

Comments:

Aloha Chair Dela Cruz, Vice Chair Moriwaki, and members of the Senate committee on Ways and Means,

My name is Kevin Kersting. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly oppose HB796 HD1**, relating to taxation.

This measure calls for the blanket repeal of income tax credits within 5 years or an annual one-third reduction of income tax credits across the board . Specifically, if passed, the bill will sunder our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit and drive work away. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the indiscriminate striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

I strongly oppose HB796 HD1. I urge your committee to defer this bill. Thank you for the opportunity to testify.

In Solidarity,

Kevin Kersting

HB-796-HD-1

Submitted on: 3/27/2025 7:56:45 AM

Testimony for WAM on 3/28/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Glen Kagamida	Individual	Oppose	Written Testimony Only

Comments:

Income tax credits should be applied or adjusted on a case by case basis, not by blanket schedule as proposed here. What will probably happen is exemptions will be given here and there, making this potential statute meaningless. Mahalo!

HB-796-HD-1

Submitted on: 3/27/2025 8:44:23 AM

Testimony for WAM on 3/28/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Kaipu Seales	Individual	Oppose	Written Testimony Only

Comments:

Aloha Chair Dela Cruz, Vice Chair Moriwaki, and members of the Senate committee on Ways and Means,

My name is Kaipu Seales. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly oppose HB796 HD1**, relating to taxation.

This measure calls for the blanket repeal of income tax credits within 5 years or an annual one-third reduction of income tax credits across the board . Specifically, if passed, the bill will sunder our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit and drive work away. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the indiscriminate striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

I strongly oppose HB796 HD1. I urge your committee to defer this bill. Thank you for the opportunity to testify.

In Solidarity,

Kaipu Seales

HB-796-HD-1

Submitted on: 3/27/2025 11:42:56 AM

Testimony for WAM on 3/28/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Terrie Wehrli	Individual	Oppose	Written Testimony Only

Comments:

As a an active member of SAG-AFTRA in Hawaii, I OPPOSE HB796 HDI

HB-796-HD-1

Submitted on: 3/27/2025 11:55:02 AM

Testimony for WAM on 3/28/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Katie Pere	Individual	Oppose	Written Testimony Only

Comments:

The film industry provides hundreds of local jobs and skilled work opportunities with living wages for local people. Tax credits are crucial to attracting movies, television and commercials to be filmed here. States like Georgia have seen enormous economic booms due to their offer of major tax credits for productions.

HB-796-HD-1

Submitted on: 3/27/2025 12:30:13 PM

Testimony for WAM on 3/28/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Luis Linares	Individual	Comments	Written Testimony Only

Comments:

My career and livelihood has been uprooted along with about 400 other colleges due to the state of Hawaii being NO LONGER COMPETITIVE in the film industry and the T.V. Show NCIS Hawaii being cancelled unexpectedly and unnecessarily when it should have and was expected to be a show to be around for at least 10 seasons. very much like the beloved Hawaii Five-0, LOST, and countless other iconic shows that put Hawaii on the map for millions of people all around the World. Many of whom because of the shows would end up making the islands as a must go destination for their vacations, etc. Directly and indirectly beringing millions of dollars in reveniue to the state and possibly billions over the years. Not just by being one of many influential factors encouraging tourisim on the islands but also providing thousands of good paying jobs, providing the oppoortunity to build a carrer, and providing life changing opportunities to Hawaii residents like myself. Oportunities that have now been destroyed and absolute.

It is important to understand that the film industry and major productions require years of planing and commitment as it requires millions of dollars in investment. Millions of dollars that Hawaii residents are now missing out on. Obligating our most talented and dedicated representatives (Artists, filmmakers and public figures that represent us all) to have to move elsewhere or simply not have a career at all.

Not having a consistent and reliable long term tax credit to make Hawaii competitive again in the film industry will continue to make major productions shy away from the islands and take their multi-million dollar investments elsewhere. and those oportunities don't come back. Even films that will live forever about the hisory of Hawaii and Plynesian culture like "Chief of War" & "Moana" shot elsewhere due to the failiure to act on time by the legislature. Pls. Don't do it again.

HB-796-HD-1

Submitted on: 3/27/2025 12:37:38 PM

Testimony for WAM on 3/28/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Jean Simon	Individual	Oppose	Written Testimony Only

Comments:

Please, please, please don't let this bill pass!!! We lost NCIS Hawaii, which brought a LOT of money into Hawaii, mostly because they weren't sure that they would have a rebate. Other states that stopped or lowered their rebate have significantly lost business.

The film industry brings in a LOT of money to the state of Hawaii. Don't kill the film industry!!!

Mahalo,

Jean Simon

HB-796-HD-1

Submitted on: 3/27/2025 12:55:49 PM

Testimony for WAM on 3/28/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
brandon	Individual	Oppose	Written Testimony Only

Comments:

Aloha Chair Dela Cruz, Vice Chair Moriwaki, and members of the Senate committee on Ways and Means,

My name is Brandon Tapati. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly oppose HB796 HD1**, relating to taxation.

This measure calls for the blanket repeal of income tax credits within 5 years or an annual one-third reduction of income tax credits across the board. Specifically, if passed, the bill will sunder our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit and drive work away. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the indiscriminate striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

I strongly oppose HB796 HD1. I urge your committee to defer this bill. Thank you for the opportunity to testify.

In Solidarity,

Brandon Tapati

HB-796-HD-1

Submitted on: 3/27/2025 1:22:49 PM

Testimony for WAM on 3/28/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Katrin Chong	Individual	Oppose	Written Testimony Only

Comments:

Aloha Chair Dela Cruz, Vice Chair Moriwaki, and members of the Senate committee on Ways and Means,

My name is Katrin Chong. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly oppose HB796 HD1**, relating to taxation.

This measure calls for the blanket repeal of income tax credits within 5 years or an annual one-third reduction of income tax credits across the board . Specifically, if passed, the bill will sunder our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit and drive work away. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the indiscriminate striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

I strongly oppose HB796 HD1. I urge your committee to defer this bill. Thank you for the opportunity to testify.

In Solidarity,

Katrin Chong

HB-796-HD-1

Submitted on: 3/27/2025 1:37:41 PM

Testimony for WAM on 3/28/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Donald Peter Kale Chong	Testifying for 665	Oppose	Written Testimony Only

Comments:

Aloha Chair Dela Cruz, Vice Chair Moriwaki, and members of the Senate committee on Ways and Means,

My name is Donald Peter Kale Chong, I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly oppose HB796 HD1**, relating to taxation.

This measure calls for the blanket repeal of income tax credits within 5 years or an annual one-third reduction of income tax credits across the board . Specifically, if passed, the bill will sunder our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit and drive work away. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the indiscriminate striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

I strongly oppose HB796 HD1. I urge your committee to defer this bill. Thank you for the opportunity to testify.

In Solidarity,

Donald Chong

HB-796-HD-1

Submitted on: 3/27/2025 1:41:21 PM

Testimony for WAM on 3/28/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Lauren Skager	Individual	Oppose	Written Testimony Only

Comments:

Aloha Chair Dela Cruz, Vice Chair Moriwaki, and members of the Senate committee on Ways and Means,

My name is Lauren Skager. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly oppose HB796 HD1**, relating to taxation.

This measure calls for the blanket repeal of income tax credits within 5 years or an annual one-third reduction of income tax credits across the board . Specifically, if passed, the bill will sunder our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit and drive work away. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the indiscriminate striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

I strongly oppose HB796 HD1. I urge your committee to defer this bill. Thank you for the opportunity to testify.

In Solidarity,

Lauren Skager

OPPOSITION TO HB796

As a local resident and member of the TV/Film community here on Oahu, I would like to add my letter to the **many** voices opposing this bill. Any legislation introduced to reduce or remove the tax incentives from our state would devastate our industry here on the Hawaiian Islands. All TV/Film productions will cease to come to the Islands if there is no Tax Incentive. It is, after all, called an Incentive, which is why productions would come here. With no high-paying TV/Productions, local families who pay taxes here will be forced to move to the mainland and elsewhere. There's a misconception that Hawaii's beautiful scenery would be reason enough for productions to come here. I believe that the last 4 years would be an example of this NOT being the case. Two films deeply personal to Hawaii, "Moana" (live action) and "Chief of War", filmed the majority of those projects in Atlanta, GA and New Zealand, respectively. We need to incentivize productions, especially those so meaningful to these islands, to come tell their stories, and spend their money, here on the Islands.

Keith C.A. Jones
DGA member for over 15 years

A handwritten signature in black ink, appearing to be 'K.A. Jones', with a long horizontal stroke extending to the right.

HB-796-HD-1

Submitted on: 3/27/2025 1:51:07 PM

Testimony for WAM on 3/28/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Layla Camarillo	Individual	Oppose	Written Testimony Only

Comments:

Aloha Chair Dela Cruz, Vice Chair Moriwaki, and members of the Senate committee on Ways and Means,

My name is Layla Camarillo. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly oppose HB796 HD1**, relating to taxation.

This measure calls for the blanket repeal of income tax credits within 5 years or an annual one-third reduction of income tax credits across the board . Specifically, if passed, the bill will sunder our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit and drive work away. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the indiscriminate striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

I strongly oppose HB796 HD1. I urge your committee to defer this bill. Thank you for the opportunity to testify.

In Solidarity,

Layla Camarillo

Aloha Chair Dela Cruz, Vice Chair Moriwaki, and members of the Senate committee on Ways and Means,

My name is Ali Lanza. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly oppose HB796 HD1**, relating to taxation.

-

This measure calls for the blanket repeal of income tax credits within 5 years or an annual one-third reduction of income tax credits across the board . Specifically, if passed, the bill will sunder our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit and drive work away. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the indiscriminate striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

I strongly oppose HB796 HD1. I urge your committee to defer this bill. Thank you for the opportunity to testify.

In Solidarity,

Ali Lanza

HB-796-HD-1

Submitted on: 3/27/2025 2:06:07 PM

Testimony for WAM on 3/28/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Daniel Hamilton-Lowe	Individual	Oppose	Written Testimony Only

Comments:

My name is Daniel Hamilton-Lowe and I live in Manoa. I am a member of the Directors Guild of America.

I would like to thank this committee for all the past work they have done to ensure that Hawai'i has a robust film tax incentive. I have given several set tours to members of this house, and I appreciate your research.

I was Production Manager for Doogie Kamealoha, Red One, Monarch, Production Supervisor on Moana and Assistant Director on Lilo. I work as the liaison between the studio and the local crew, overseeing hiring and approving all spending. I have been directly involved in the approval of about \$150 million in local expenditures in my time living on Island.

Please trust me that none of the productions mentioned above would have shot in Hawai'i if there was not a robust tax incentive.

The concept that productions will always come to Hawai'i because of its beauty is no longer true. If our local industry has learned anything in the past 4 years, it's that studios will follow the incentives.

If HB796 passes, and Hawai'i Film incentives are allowed to sunset, my family and the families of many of my industry friends will be forced to pack up and move to the mainland for work.

While this all sounds dramatic, the actions of Chief of War and Wrecking crew support my words.

I read most testimony for bills relating to the film industry, but I try to keep neutrality as I have one hand supporting the studios and one hand supporting local crew. HB796 is a step too far for me to remain silent.

Passing HB796 and sunseting film tax incentives will destroy our local film community.

Daniel Hamilton-Lowe,

OPPOSITION TO HB796

As a local resident and member of the TV/Film community here on Oahu, I would like to add my letter to the **many** voices opposing this bill. Any legislation introduced to reduce or remove the tax incentives from our state would devastate our industry here on the Hawaiian Islands. All TV/Film productions will cease to come to the Islands if there is no Tax Incentive. It is, after all, called an Incentive, which is why productions would come here. With no high-paying TV/Productions, local families who pay taxes here will be forced to move to the mainland and elsewhere. There's a misconception that Hawaii's beautiful scenery would be reason enough for productions to come here. I believe that the last 4 years would be an example of this NOT being the case. Two films deeply personal to Hawaii, "Moana" (live action) and "Chief of War", filmed the majority of those projects in Atlanta, GA and New Zealand, respectively. We need to incentivize productions, especially those so meaningful to these islands, to come tell their stories, and spend their money, here on the Islands.

Mahalo,

A handwritten signature in black ink, appearing to read 'Leah Myerson', with a long, sweeping flourish extending to the right.

Leah Myerson
DGA 2nd AD

LATE

Subject: Income Tax Credits; Sunset; Annual Reduction
Re. Bill: HB 796 HD1 - RELATING TO TAX CREDITS

Aloha Chair Dela Cruz, Vice Chair Moriwaki, and members of the Senate committee on Ways and Means,

My name is Cheryl Sakai, I'm a member of Teamsters Local 996, the union representing Location Managers, Transportation Dept, Casting and Animal Wranglers in the Hawaii Movie Division. I was raised in Hawaii, and I've proudly worked in this industry since 2006. My experience ranges from big budget feature films, to being the production coordinator at PBS Hawaii.

I strongly oppose HB 796 HD1, relating to taxation.

Our industry is in an alarming contraction nationwide. If passed, HB 796 HD1, will likely kill the entire entertainment production industry in the state of Hawaii. As written, this bill will push our industry tax credit asunder. Countless jobs, entire occupations, and businesses will be lost.

There is a reason our industry is under the umbrella of DBET. We bring so much business, movement, and attention to Hawaii. Our productions have made Hawaii synonymous with franchises like *Jurassic Park*, *Hawaii Five-O*, and *Lilo & Stitch*. These shows are part of pop culture landscape. Feature films and television shows employ hundreds of local crew at a time, not to mention distant hires. We interact with a wide breadth of businesses—from travel, to food, to locally owned stores, to big box stores, to manufacturers in all types of goods and services.

While the entire world and our state all stood still due to the COVID pandemic, on August 25, 2020, a C&C proclamation was issued from the office of the mayor, "that defines Film and Television production as an essential activity, and therefore allows this activity to operate." I was on the very first feature film production that was allowed to start in Hawaii, because we were recognized as essential workers due to the movement and money our industry creates. That has not changed.

Other states (eg. California and Georgia), and countries (eg. Canada and Hungary) are all aware of this and are vying for productions via tax incentives. Hawaii has too many beautiful locations to offer, and I don't want to lose our entire business to Bali, which also has similar beautiful locations, but a better tax incentive.

I strongly oppose HB 796 HD1, on behalf of an entire industry of people who make Hawaii well-recognized and special place. Thank you for opportunity to testify.

In solidarity and with aloha,



Cheryl Sakai

808-220-1561 | cheryl.sakai@icloud.com |  <https://www.imdb.com/name/nm3842454/>

OPPOSITION TO HB796

My name is Wainani Young Tomich, and I am Native Hawaiian, a local resident and film industry professional. I have worked in Hawaii for over 20 years and have been fortunate to find full-time employment in the islands. The growth of our film industry, largely driven by the state's production incentives, has provided stable, well-paying jobs for myself and many of my colleagues.

Through numerous conversations with out-of-town producers, it is clear that if these incentives were reduced—or worse, eliminated—productions would take their business elsewhere. Without these projects, many of us would be forced to leave Hawaii in search of work in more film-friendly states. Any legislation that reduces or removes our state's tax incentives would have a devastating impact on Hawaii's film industry, displacing skilled professionals and crippling a sector that has brought long-term economic benefits to our community.

These are not just jobs—they are careers that allow local residents to raise families, buy homes, and send their children to college. Isn't that the kind of economic opportunity we want for Hawaii? Sustainable jobs that support families?

The belief that productions will come to Hawaii for its beauty alone is misguided. In recent years, culturally significant projects such as *Moana*, *Chief of War*, and *Wrecking Crew* filmed only the bare minimum here, choosing to shoot the majority of their work in Atlanta or New Zealand due to stronger incentives. Instead of reducing support for our industry, we should be increasing our incentives to remain competitive.

Furthermore, we should prioritize incentives for projects that focus on Hawaii's stories and culture. Without them, the Hawaiians represented in film will increasingly be portrayed by actors from other countries, and the landscapes meant to depict our islands will be filmed in places like New Zealand, Thailand, and Fiji.

If we lose our incentives, we will also lose our workforce. Hawaii currently has a strong, experienced crew base, but if work disappears, so will our talent. When productions do return, they will have to import crew, driving up costs and taking opportunities away from local workers.

The film industry is an investment—one that not only creates jobs but also supports Hawaii's economy and boosts tourism. I strongly urge you to maintain and enhance our film incentives to keep Hawaii competitive and ensure a thriving industry for generations to come.

Sincerely,
Wainani Young Tomich

LATE

HB-796-HD-1

Submitted on: 3/27/2025 4:18:49 PM

Testimony for WAM on 3/28/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Noeau Nakai	Individual	Oppose	Written Testimony Only

Comments:

Aloha Chair Dela Cruz, Vice Chair Moriwaki, and members of the Senate committee on Ways and Means,

My name is NOEAU NAKAI. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly oppose HB796 HD1**, relating to taxation.

This measure calls for the blanket repeal of income tax credits within 5 years or an annual one-third reduction of income tax credits across the board . Specifically, if passed, the bill will sunder our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit and drive work away. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the indiscriminate striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

I strongly oppose HB796 HD1. I urge your committee to defer this bill. Thank you for the opportunity to testify.

In Solidarity,

NOEAU NAKAI

LATE

HB-796-HD-1

Submitted on: 3/27/2025 4:22:07 PM
Testimony for WAM on 3/28/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Arianne Tunney	Individual	Oppose	Written Testimony Only

Comments:

Aloha Chair Dela Cruz, Vice Chair Moriwaki, and members of the Senate committee on Ways and Means,

My name is ARIANNE TUNNEY I'm day player of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. I strongly oppose HB796 HD1, relating to taxation.

This measure calls for the blanket repeal of income tax credits within 5 years or an annual one-third reduction of income tax credits across the board . Specifically, if passed, the bill will sunder our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit and drive work away. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the indiscriminate striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

I strongly oppose HB796 HD1. I urge your committee to defer this bill.
Thank you for the opportunity to testify.

In Solidarity,

Arianne Tunney

LATE

HB-796-HD-1

Submitted on: 3/27/2025 4:44:19 PM
Testimony for WAM on 3/28/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Dan Garab	Individual	Oppose	Written Testimony Only

Comments:

Please keep or expand the Film Industry tax credits to help our economy.

OPPOSITION TO HB796

As a local resident and member of the TV/Film community here on Oahu, I would like to add my letter to the **many** voices opposing this bill. Any legislation introduced to reduce or remove the tax incentives from our state would devastate our industry here on the Hawaiian Islands. All TV/Film productions will cease to come to the Islands if there is no Tax Incentive. It is, after all, called an Incentive, which is why productions would come here. With no high-paying TV/Productions, local families who pay taxes here will be forced to move to the mainland and elsewhere. There's a misconception that Hawaii's beautiful scenery would be reason enough for productions to come here. I believe that the last 4 years would be an example of this NOT being the case. Two films deeply personal to Hawaii, "Moana" (live action) and "Chief of War", filmed the majority of those projects in Atlanta, GA and New Zealand, respectively. We need to incentivize productions, especially those so meaningful to these islands, to come tell their stories, and spend their money, here on the Islands.

HB-796-HD-1

Submitted on: 3/27/2025 9:11:07 PM

Testimony for WAM on 3/28/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Natsume Minegishi	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Dela Cruz, Vice Chair Moriwaki, and members of the Senate committee on Ways and Means,

My name is Natsume Minegishi. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly oppose HB796 HD1**, relating to taxation.

This measure calls for the blanket repeal of income tax credits within 5 years or an annual one-third reduction of income tax credits across the board . Specifically, if passed, the bill will sunder our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit and drive work away. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the indiscriminate striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

I strongly oppose HB796 HD1. I urge your committee to defer this bill. Thank you for the opportunity to testify.

In Solidarity,

Natsume Minegishi

HB-796-HD-1

Submitted on: 3/27/2025 9:29:51 PM

Testimony for WAM on 3/28/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Jess Kaala Lundgren	Individual	Support	Written Testimony Only

Comments:

it's a no brainer to support the film Industry in Hawaii. My hope is to someday see existing film infrastructure flourish along with growth of Hawaii talent thru maximizing the industry's potential with learning facilities for all areas film related professions.

Thursday, March 26th 2025

Aloha Chair Dela Cruz, Vice Chair Moriwaki, and members of the Senate committee on Ways and Means,

My name is Amira Soliman and I am a Location Manager and member of the Local Teamster Union 996 here on Oahu. I have been working consistently in TV, Film, and Commercials since 2010 on a variety of small and big budget productions.

Thank you to the committee for your dedication and time spent ensuring the best decision are being made in regards to the Hawaii Tax Incentive, past, present and future.

I strongly oppose HB796 HD1.

This measure calls for the blanket repeal of income tax credits within 5 years or an annual one-third reduction of income tax credits across the board. The film industry in Hawaii and nationwide is currently in a dire state and needs support. If HB 796 is passed, it will be detrimental to our industry and have a substantial domino effect to the local economy. Not just jobs, but entire careers will be lost. Hundreds of business and industries that benefit from the production industry in Hawaii will be impacted.

With inflation, widespread rising costs everywhere, and the changing work dynamic since COVID and post-strikes in Hollywood, tax incentives are more important than ever. We have been successful in bringing long-term shows here because we have a comparable tax incentive to those being offered in other states. And now, we must consider the low-cost of shooting internationally. If passed, this bill will drive work away when we should be taking the opportunity BRING WORK IN.

We have so much to offer – beautiful natural sites, temperate weather, remarkable support from local business and facilities, and a talented and diverse crew. If we can strengthen our tax incentive to build an attractive package for prospective productions, Hawaii can continue to be competitive in the industry.

I strongly oppose HB796 HD1. I urge your committee to defer this bill.

Thank you for the opportunity to testify.

Sincerely and With Aloha,

Amira Soliman
amira.soliman@gmail.com
614.477.0330

HB-796-HD-1

Submitted on: 3/28/2025 5:27:51 AM

Testimony for WAM on 3/28/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
vanesa furnari	Individual	Oppose	Written Testimony Only

Comments:

Aloha Chair Dela Cruz, Vice Chair Moriwaki, and members of the Senate committee on Ways and Means,

My name is Vanesa Furnari. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. I strongly oppose HB796 HD1, relating to taxation.

This measure calls for the blanket repeal of income tax credits within 5 years or an annual one-third reduction of income tax credits across the board . Specifically, if passed, the bill will sunder our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit and drive work away. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the indiscriminate striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

I strongly oppose HB796 HD1. I urge your committee to defer this bill. Thank you for the opportunity to testify.

In Solidarity,

Vanesa Furnari

HB-796-HD-1

Submitted on: 3/28/2025 7:52:25 AM

Testimony for WAM on 3/28/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Grace Hall	Individual	Oppose	Written Testimony Only

Comments:

My name is Grace Hall, and I am writing in strong opposition to HB796 HD1. As someone who has worked in Hawai'i's film industry for over five years—including as a full-time stand-in on NCIS: Hawai'i for all three seasons until its cancellation—I have witnessed firsthand how fragile our industry is. This bill would further cripple Hawai'i's ability to compete in the global film market and push productions elsewhere, taking jobs and economic opportunities with them.

Hawai'i is already struggling to attract and retain film and television productions due to our weak tax incentives. States like Georgia and New Mexico offer significantly more competitive film tax credits, with Georgia having no cap on incentives and New Mexico offering a base credit of 25-35%, plus additional uplifts. In contrast, Hawai'i has an annual cap that already makes it difficult for large-scale productions to commit long-term. Producers and studios are businesses—they will go where the financial benefits make the most sense, and right now, that's not Hawai'i.

HB796 HD1 would introduce even more uncertainty by requiring any new tax credits to either sunset after five years or phase out beginning in year six. This sends a clear message to the industry: Hawai'i is not serious about film. Productions need stability, long-term planning, and assurance that incentives will be there when they invest in our state. If we make our incentives even less attractive, productions will continue to bypass Hawai'i in favor of states that offer stronger, more reliable support.

This industry isn't just about Hollywood executives—it's about the thousands of local crew members, actors, small businesses, and vendors who rely on film and television projects for their livelihoods. Every lost production means lost jobs, lost income, and lost opportunities for our local talent to build careers at home instead of leaving for the mainland.

Instead of weakening our film tax incentives, Hawai'i should be strengthening them. If we want to compete with major markets like Atlanta and New Mexico, we need policies that attract productions, not drive them away. I strongly urge you to reject HB796 HD1 and prioritize growing Hawai'i's film industry, not undermining it.

Sincerely,

Grace Hall

HB-796-HD-1

Submitted on: 3/28/2025 8:07:35 AM

Testimony for WAM on 3/28/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Robyn Zucker	Individual	Oppose	Written Testimony Only

Comments:

My name is Robyn Zucker,

I am a member of IATSE Local 665, the union representing film and television technicians and artisans in Hawai'i. I strongly oppose HB796 HD1, relating to taxation.

Our industry has thrived because of the tax incentives the state has offered, and losing these incentives could alter and affect hundreds of lives that depend on productions that come to our state.

I urge your committee to defer this bill!

In Solidarity,

Robyn Zucker