



JOSH GREEN, M.D.  
GOVERNOR

SYLVIA LUKE  
LIEUTENANT GOVERNOR

LUIS P. SALAVERIA  
DIRECTOR

SABRINA NASIR  
DEPUTY DIRECTOR

EMPLOYEES' RETIREMENT SYSTEM  
HAWAII EMPLOYER-UNION HEALTH BENEFITS TRUST FUND  
OFFICE OF THE PUBLIC DEFENDER

STATE OF HAWAII  
DEPARTMENT OF BUDGET AND FINANCE  
*Ka 'Oihana Mālama Mo'ohelu a Kālā*  
P.O. BOX 150  
HONOLULU, HAWAII 96810-0150

ADMINISTRATIVE AND RESEARCH OFFICE  
BUDGET, PROGRAM PLANNING AND MANAGEMENT DIVISION  
FINANCIAL ADMINISTRATION DIVISION  
OFFICE OF FEDERAL AWARDS MANAGEMENT

**WRITTEN ONLY**  
TESTIMONY BY LUIS P. SALAVERIA  
DIRECTOR, DEPARTMENT OF BUDGET AND FINANCE  
TO THE HOUSE COMMITTEE ON FINANCE  
ON  
SENATE BILL NO. 732, S.D. 2, H.D. 1

**April 2, 2025**  
**3:30 p.m.**  
**Room 308 and Videoconference**

RELATING TO THE FILM INDUSTRY

The Department of Budget and Finance (B&F) offers comments on this bill.

Senate Bill (S.B.) No. 732, S.D. 2, H.D. 1, adds a new chapter to the HRS to establish the Island Film and Media Production Investment Fund (IFMPIF) outside of the State treasury and an associated Board of Trustees for the purposes of making strategic investments that support film and media production. This bill also makes various amendments throughout Chapter 237, HRS, to: 1) exempt entertainment payroll companies from the general excise tax (GET); 2) provide that qualified productions receiving the Motion Picture, Digital Media, and Film Production Income Tax Credit (Film Tax Credit) shall be credited an additional 5% if at least 80% of their workforce consists of local hires; 3) add a new requirement for productions to contact all local labor unions servicing the State's film industry before the start date of production to qualify for the Film Tax Credit; 4) move the requirement that all qualified productions exceeding \$1,000,000 in production costs in a taxable year shall be verified by a certified public accountant from Act 143, SLH 2017, to Section 235-17, HRS; 5) change

the annual aggregate cap for the Film Tax Credit from \$50,000,000 to an undetermined amount; 6) expand the definition of “qualified production” to include streaming platform productions; 7) apply the GET rate for manufacturers to productions as defined in Section 235-17, HRS; and 8) exempt amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for wages, salaries, payroll taxes, insurance premiums, and employment benefits from the GET. Lastly, this bill also appropriates an unspecified amount of general funds in both FY 26 and FY 27 to be deposited into the IFMPIF.

Although this measure does not specify whether the IFMPIF is a special fund or a revolving fund, as a matter of general policy, B&F does not support the creation of any special or revolving fund, which does not meet the requirements of Sections 37-52.3 or 37-52.4, HRS. Special funds and revolving funds should: 1) serve a need as demonstrated by the purpose, scope of work, and an explanation why the program cannot be implemented successfully under the general fund appropriation process; 2) reflect a clear nexus between the benefits sought and charges made upon the users or beneficiaries or a clear link between the program and the sources of revenue; 3) provide an appropriate means of financing for the program or activity; and 4) demonstrate the capacity to be financially self-sustaining. Regarding S.B. No. 732, S.D. 2, H.D. 1, it is difficult to determine whether the proposed IFMPIF would be self-sustaining.

In addition, B&F has concerns with the IFMPIF being established outside of the State treasury as having funds within the State treasury will allow for better investment and fund management.

Thank you for your consideration of our comments.



# UNIVERSITY OF HAWAII SYSTEM

## ‘ŌNAEHANA KULANUI O HAWAII

### Legislative Testimony

### Hō'ike Mana'o I Mua O Ka 'Aha'ōlelo

Testimony Presented Before the  
House Committee on Finance  
Wednesday, April 2, 2025 at 3:30 p.m.

by

Christopher Lee, Founder/Director, Academy for Creative Media, UH System  
on behalf of

Vassilis L. Syrmos, Vice President for Research and Innovation  
University of Hawai'i System

### SB 732 SD2 HD1 – RELATING TO FILM INDUSTRY DEVELOPMENT

Chair Yamashita, Vice Chair Takenouchi, and Members of the Committee:

The University of Hawai'i (UH) appreciates the Legislature's long term support of our vital production industry, and the intent of SB 732 SD2 HD1.

As Hollywood has moved more and more shows overseas where the incentives exceed our own and the currency exchange rates make us far less competitive than we were five years ago, it is important for the state to continue to support this important industry. This measure seeks to enhance and sustain the state's existing production tax credits which are essential for workforce development, a diversified economy, and to ensure jobs for our many graduates in the production industry.

The third-party CPA requirement for productions over \$1 million is a common sense approach for addressing any concerns about tax credit abuse. Reinstating the carryover provision for the Motion Picture, Digital Media, and Film Production Income tax credit, as well as applying the general excise tax rate for manufacturers to productions are important measures to stabilize our credit.

Defining "streaming platform" is essential given the changes in technology and how shows and films are delivered directly to the consumer. By recognizing that most streaming shows have six, eight or 10 episodes per season and much higher production budgets than the outdated 20-episode season definition -- means that \$100 million blockbusters like *Chief of War*, might have had a better chance of staying in Hawai'i instead of shooting primarily in New Zealand.

Thank you for the opportunity to offer testimony in support.



**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  
**HOUSE COMMITTEE ON FINANCE**

Friday, April 2, 2025  
3:30 PM  
State Capitol, Conference Room #308

In consideration of  
**SB732 SD2, HD1**  
**RELATING TO THE FILM INDUSTRY**

Chair Yamashita, Vice Chair Takenouchi and members of the Committee. The Department of Business, Economic Development and Tourism (DBEDT) supports SB732, SD2, HD1, particularly those elements in Section 2 which provide critical amendments to increase production activity and jobs for our residents. These amendments to Section 235-17 of the Motion Picture, Digital Media, and Film Production Income Tax Credit include: 1) exemptions for a motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies in HRS 235, 2) provides an additional five per cent uplift to the tax credit for qualified productions with a workforce of at least eighty percent local hires. 3) Requires productions to contact all local motion picture unions servicing Hawai'i's film industry in order to qualify, 4) Requires qualified production costs that exceed \$1,000,000 be certified by an independent third-party certified public accountant, 5) adds language to include streaming series productions, defines project components and definitions and 6) amends 237-13 to include film production as defined in 235-17 as a qualified manufacturing expense.

The department encourages lawmakers to consider the increase of the annual cap to \$60,000,000 to show the state's further commitment to this important industry pillar to grow our economic diversification portfolio.

Hawai'i's film industry has provided hundreds of jobs, launched careers and resulted in long term employment for residents at a better than average living wage.

Together with the Legislature, we have an opportunity to restore our production activity, turning around the current 50% decline in production here through maintaining a viable tax incentive, putting our residents and vendors back to work.

The department encourages lawmakers to prioritize the amendments we have highlighted from SB 732, SD2, HD1 and noted in our testimony.

Stabilizing the credit is crucial to restore Hawai'i's film production industry and get our residents back to work, as well as the income for hundreds of small businesses who also rely on these additional revenue streams production generates for them in communities across the state.

DBEDT acknowledges that the proposed establishment of the Island Film and Media Production Investment Fund may serve as an additional incentive to encourage film and media investment in Hawai'i and its production industry. We note that the composition of the board of trustees as noted in Section 1 does not include individuals who have experience in the film and media industries.

The department will work with lawmakers in the interim to explore how investment funds in general can be developed with industry expertise to complement and potentially work in tandem with HRS 235-17.

Thank you for the opportunity to testify.

JOSH GREEN M.D.  
GOVERNOR

SYLVIA LUKE  
LT. GOVERNOR



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

GARY S. SUGANUMA  
DIRECTOR

KRISTEN M.R. SAKAMOTO  
DEPUTY DIRECTOR

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

**TESTIMONY ON THE FOLLOWING MEASURE:**

S.B. No. 732, S.D.2, H.D.1, Relating to the Film Industry.

**BEFORE THE:**

House Committee on Finance

**DATE:** Wednesday, April 2, 2025

**TIME:** 3:30 p.m.

**LOCATION:** State Capitol, Room 308

Chair Yamashita, Vice-Chair Takenouchi, and Members of the Committee:

The Department of Taxation (DOTAX) offers the following comments regarding S.B. 732, S.D.2, H.D.1, for your consideration.

Section 1 of S.B. 732, S.D.2, H.D.1, adds a new chapter to the Hawaii Revised Statutes (HRS) establishing an Island Film and Media Production Investment Fund.

Section 2 of the measure adds a new section to chapter 237, HRS, establishing a general excise tax exemption (GET) for "all of the gross proceeds arising from entertainment payroll companies."

Section 3 amends section 235-17(a), HRS, to increase the Motion Picture, Digital Media, and Film Production Income Tax Credit (the "Film Credit") by five percent of qualified production costs for a qualified production with a workforce of at least 80 percent "local hires."

Section 235-17(d), HRS, is amended to require qualified productions to "[p]rovide evidence of contacting all local labor unions servicing Hawaii's film industry before the start date of production[.]"

Section 235-17(h), HRS, is amended to require taxpayers with claims of qualified production costs exceeding \$1,000,000 in a taxable year to have an independent third-party certified public accountant verify all representations made for the purpose of

claiming the film credit, including the required sworn statement and submissions to the Department of Business, Economic Development, and Tourism (DBEDT) and DOTAX. DBEDT and DOTAX are to prescribe the standards for the submission of the certificate.

Section 235-17(n) is amended by changing the annual aggregate cap from \$50,000,000 to an unspecified amount, repealing the provision that allows claims to be made in the subsequent year if the aggregate cap is met, and repealing the December 31, 2032 credit sunset date.

Section 235-17(o) is amended to include films for broadcast and streaming platforms within the definition of a “qualified production.” Broadcast series with up to 22 episodes will constitute a single qualified production. Streaming platform series with up to 8 episodes will constitute a single qualified production.

Section 4 of the bill amends section 237-13, HRS, to include film production as defined in section 235-17, HRS, as a category of manufacturing eligible for the 0.5 percent GET rate.

Section 5 of the bill amends section 237-24.75, HRS, establishing a GET exemption for amounts received by a motion picture project employer from a client equal to amounts disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and benefits, and similar employment benefits for motion picture project workers at a client and payments to loan-out companies.

Section 6 of the bill repeals section 6 of Act 143, Session Laws of Hawaii 2017, which imposed a requirement to obtain independent third-party certification of qualified production costs for submission to DBEDT.

The bill has a defective effective date of July 1, 3000, provided that section 3 applies to taxable years beginning after December 31, 2025.

DOTAX notes that the GET exemption in section 2 of the bill for “all gross proceeds arising from entertainment payroll companies” is overbroad and ambiguous. As currently drafted, the language would exempt all amounts received by an entertainment payroll company, including service fees. The exemption would not be limited to amounts received by a motion picture project employer for wages and payment to loan-out companies, as noted in Standing Committee Report No. 1237.

If the intent is to only exempt amounts received and disbursed by entertainment payroll companies for payroll and benefits, DOTAX recommends that section 2 of the bill be deleted and section 5 be amended to include entertainment payroll companies as eligible for the proposed exemption for motion picture project employers in section 237-24.75, HRS.

If the intent is to exempt all gross income of entertainment payroll companies, including their service fees, DOTAX recommends that section 2 be amended to replace “all of the gross proceeds arising from entertainment payroll companies” with “amounts received by entertainment payroll companies.” Additionally, DOTAX recommends that a definition for “entertainment payroll companies” be added, as it is unclear which taxpayers would qualify for the exemption.

DOTAX also notes that making film productions eligible for the 0.5 percent GET rate under section 4 of the bill will make any costs taxed at the 0.5 percent rate ineligible for the Film Credit since “qualified production costs” are defined under 235-17(o), HRS, to only include costs “that are subject to the [GET] at the highest rate of tax or income tax under this chapter if the costs are not subject to the [GET]....”

Further, DOTAX requests that the effective date of the bill be amended so that the GET provisions in sections 2, 4, and 5 apply on January 1, 2026.

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



Brian Kohne  
Maui Film Commissioner  
[brian.filmmaui@gmail.com](mailto:brian.filmmaui@gmail.com)  
(808) 298-8025

April 1, 2025

Aloha, Chair Yamashita, Vice-Chair Takenouchi, and Members:

Mahalo for hearing testimony on SB732 HD1 and your thoughtful consideration of vital matters which pertain to the resident motion picture industry. We appreciate your diligence on behalf of present and future generations of island creatives.

**I am in favor of SD 732 H1.**

This past year our office has developed an ambitious series of initiatives designed to grow industry from the ground up through education, training, and the provision of opportunities for Maui County residents. Without viable film production incentives in place at the state level, our Academy for Creative Media students at UH Maui College are unlikely to find work in their chosen industries here at home. Please understand our industries are unique in the sense that they rely exclusively upon ripe incentives and a friendly business climate to compete for global production dollars. We either provide both, or the meaningful productions will simply go elsewhere. And local independent producers will lack the tools to raise modest budgets for productions that historically hire exclusively local.

Our brothers and sisters in industry and government have no doubt submitted extensive testimony articulating the details, the many reasons we need to improve our incentive and also repair certain language in the current law which has proved harmful to our interests at an international level, so I will not repeat these points at this time.

But I do wish to directly connect efforts of our office this past year to align directly with vast recovery efforts from the Lahaina and Kula fires of 2023. Despair is a common and expanding theme in our precious community, and the creation of jobs and build of creative industries on island provides hope. With our visitor industry also suffering, please understand our industries are meaningful partners to theirs. When resident or visiting productions export content all over the world we convey an important and timely message that Maui is open for business. In my opinion, allowing the motion picture industry in Hawaii to simply die through inaction is accurately seen as a hostile act against our primary economic engine: the visitor industry.

Sincerely, Brian Kohne

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: WEBSITE: [www.honolulu.gov/film-office](http://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

HOUSE COMMITTEE ON FINANCE

April 2, 2025 3:30 PM  
State Capitol, Conference Room 308 and via Videoconference

**RE: SB 732 SD2 HD1 RELATING TO FILM INDUSTRY – STRONG SUPPORT AND COMMENTS**

Dear Chair Yamashita, Vice-chair Takenouchi and members of the committees:

The Honolulu Film Office would like to thank the Legislature and in particular this committee for its collaboration and long-standing support of Hawai'i's Film Industry. **We are at a crucial juncture** with our industry and this session's dialog and **forward movement is vital for Hawai'i's Film Industry.**

The recommended updates to the Hawai'i Production Tax Credit will give it the business certainty needed now to **retain current business and attract new projects** including a 2<sup>nd</sup> season of television shows RESCUE: HI SURF and CHIEF OF WAR, and the recently announced Untitled Martin Scorsese, Dwayne Johnson, Leonardo DiCaprio and Emily Blunt feature film that is currently in development. The rough estimate of the direct spend of these three projects is **over \$300 million.**

We strongly support the portions of this measure that:

- define the industry as "manufacturing" to conform with how other jurisdictions define the industry,
- DBEDT's recommendations regarding the GET language and payroll companies,
- Updating the language related to streaming platforms and their episode count.

We recommend retaining the third-party audit language as it will assist with streamlining the process both for the tax filer and DoTAX, and we request that item (3) on line 20 of page 9 be deleted. It is an outdated definition of a 'commercial' and would inadvertently restrict commercials made for ad-based revenue models for streaming platforms.

Mahalo nui loa to the Chair and members of this committee who have been so supportive over the years because of the appreciation and deep understanding of the significant economic benefits the industry brings. Here is a summary of some key studies detailed on Page 2 show that:

- The Hawai'i Production Tax Credit has proven to be **responsible and cost effective** for Hawai'i because the industry generates a net positive annually when tax revenues generated by the industry are factored into the amount of the claimed tax credits, and showcases the significant amount of Household Income and Sales Generated on Actual Qualified Expenditures
- **Over \$120 million in additional state tax revenue** was generated by film industry induced tourism
- **94%** of Hawai'i residents believe filming is good for the State and **87%** believe the film industry is important to Hawai'i's economy

The film industry tax credit is **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 – The internationally renowned media research firm Olsberg-SPI reports:

- **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
- The key pillars of Screen Development which we would achieve if the measure were adopted are:
  - Production Incentives
  - Workforce Capacity
  - Infrastructure
  - Film-Friendly policy and permitting environment

(\*[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 and generates:

- **\$1.0 billion in visitor spending**
- **\$1.2 billion contribution to GDP**
- **\$543.6 million in earnings**
- **\$121.6 million in state tax revenue generated from film industry-driven tourism**

Thank you for the opportunity to provide this pertinent data and comments.

**SB-732-HD-1**

Submitted on: 3/31/2025 4:08:00 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Genaro Hale Gualdarama	Hawaii Teamsters Local 996	Support	In Person

Comments:

Hawaii Teamsters Local 996 is in full support of SB732.



# 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  
House Committee on Finance  
Testimony by IATSE 665  
April 2nd, 2025

## **SB732 SD2 HD1- RELATING TO THE FILM INDUSTRY**

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee,

My name is Tuia'ana Scanlan, IATSE International Trustee and President of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **IATSE 665 supports SB732 SD2 HD1**, relating to the film industry.

To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will expand the definition of a "Qualified Production" to include broadcast and streaming platforms, will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i. Additionally, designating production as "manufacturing" is a pivotal to encouraging business in Hawai'i and maximizing the economic impact that this industry can provide.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are inimitable by other industries. When the film tax incentive is empowered, this industry contributes significantly to state GDP, earnings, and even visitor spending. This industry offers unique support to regenerative tourism and the diversification of our economy. According to a study released February 2024 by DBEDT's Research & Economic Analysis Division (READ), in 2022:

- 4.5 million visitor days were attributed to visitors who traveled here due to TV programs and movies filmed in HI
- \$1.0 billion was the total visitor spending attributed to visitors who traveled here due to TV programs and movies filmed in HI
- \$1.163 billion in GDP, \$543.6 million in earnings, and \$121.6 million in state tax revenue was generated by visitors who traveled here due to TV programs and movies filmed in HI
- 14% of visitors from Japan, 8.6% from Korea, and 7.5% from Oceania stated television/movies filmed in HI as the only motivating factor for their trip

[https://files.hawaii.gov/dbedt/economic/reports/film\\_impacts\\_on\\_tourism\\_feb\\_2024.pdf](https://files.hawaii.gov/dbedt/economic/reports/film_impacts_on_tourism_feb_2024.pdf)

When Hawai'i's film industry is empowered, it provides tens of millions of dollars in thriving household wages and hundreds of millions of dollars in economic impact. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65 - NZ\$1.79 to the US\$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. Without a robust film tax incentive to offset these factors, we will continue to lose work, immediate state economic benefit, and visitors to international locations.

We thank the House committees for their foresight in supporting this industry and the local working families that are integral to its success.

**IATSE 665 supports SB732 SD2 HD1. We urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity,

A handwritten signature in black ink, appearing to read 'Tuia'ana Scanlan', written in a cursive style.

Tuia'ana Scanlan  
IATSE International Trustee  
President, IATSE 665  
he/him/his

**SB-732-HD-1**

Submitted on: 3/31/2025 8:44:24 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
HENRY IAN CUSICK	SAG-AFTRA	Support	Written Testimony Only

Comments:

I would like to thank the chair and committee for hearing this bill. We are grateful for the legislature's continued support of our industry. Specifically, with this measure, we appreciate the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive.

Mahalo

Henry ian Cusick

Resident of Hawai'i and SAG-AFTRA National Board member for Hawai'i.

**SB-732-HD-1**

Submitted on: 3/31/2025 9:43:28 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Gerard Elmore	'Ohina Labs/Showcase	Support	In Person

Comments:

**Aloha Chair Yamashita, Vice Chair Takenouchi, and Members of the Committee,**

Mahalo for the opportunity to testify in **SUPPORT** of **SB 732 SD2 HD1 – RELATING TO THE FILM INDUSTRY.**

My name is Gerard Elmore, Vice President of Film at NMG Network, a company built in Hawai'i. I also serve as Executive Director of 'Ohina, a filmmaking incubator and showcase, and as Vice President for Hawai'i at NATAS, the regional Emmys.

While my full-time job is with NMG Network, 'Ohina is my personal passion project. My team and I are deeply committed to our community and to strengthening Hawai'i's film industry. We are just one part of the creative pipeline, and maintaining that pipeline is essential if we are to continue growing this industry. It's no secret that we are facing significant challenges, and we need your help.

We sincerely appreciate the legislature's ongoing support of our industry. In particular, this measure demonstrates a strong commitment to fostering production in Hawai'i by:

- Applying the general excise tax rate for manufacturers (0.5%) to productions,
- Exempting from the general excise tax amounts received by a motion picture project employer from a client that are disbursed for employee wages, salaries, payroll taxes, insurance premiums, employment benefits, and payments to loan-out companies, and
- Including "streaming" in the definition of the incentive.

Beyond enriching our creative community, this industry is a significant economic driver. According to the latest DBEDT figures, in 2024, Hawai'i's film and television sector generated **\$324,150,100** in sales or economic activity, **\$20,235,960** in estimated tax revenues, and **\$74,948,000** in household income due to qualified productions. The film, TV, and streaming industry also accounted for **2,247 jobs in 2023.**

I have never seen the industry in as difficult a position as it is today, and we are all asking for your support.

Please don't hesitate to reach out to our offices for more information on how this measure impacts our members and your constituents.

Mahalo for your time and consideration.

**SB-732-HD-1**

Submitted on: 4/1/2025 5:47:13 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Katrin Chong	Local 665	Support	Written Testimony Only

Comments:

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 support SB732 SD2 HD1**, relating to the film industry.

I'm grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families that support Hawai'i's film and television industry.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65- NZ\$1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

**I strongly support SB732 SD2 HD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity,

Katrin Chong

**SB-732-HD-1**

Submitted on: 4/1/2025 9:07:25 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Debra Grey	Fandom of MagnumPI	Support	Written Testimony Only

Comments:

Aloha Finance Committee Chair Yamashita, Vice Chair Takenouchi, Majority Leader Quinlan, Chair Greggor and members of the House Finance Committee.

As an Admin and member of the Fandom of MagnumPI

We have suffered for 2 years now, fighting to get our show back. We have watched other fandoms struggle and lose their shows. Currently, the production companies are cutting costs and are not even considering bringing shows back or filming more in your state and why? Because the film industry depends on certain percentages of tax cuts to film in a state. With Hawaii, it's even more of a need as the production costs are already higher having to pay shipping costs and transportation on hauling equipment back and forth.

The problem you are not seeing, is that your businesses will suffer as they cater to this productions in one way or another. Tourism benefits because people come to see production sets, follow their favorite actors and follow movie trails. As an outsider, I long to go to Hawaii and walk those streets they were on. When you also consider the amount of your constituents that work for the industry and without that industry, they are now on unemployment and having to move away to find work.

This is why those incentives are needed. I may not be part of your state, but I have a deep connection to the movies and the series that are filmed there. I have made many friends who work for this industry, so I am standing in solidarity with them. Please think of the people and Support bill SB732 to help keep the Hawaiian film Industry going. .

Thank you,

Debra Green Grey

Fandom of MagnumPI FB Admin

17,600+ members strong

**SB-732-HD-1**

Submitted on: 4/1/2025 9:33:45 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Tracy Bennett	Aloha Maui Entertainment LLC	Support	Written Testimony Only

Comments:

**SUBJECT: SB732 SD2 HD1**

April 1, 2025

Aloha Finance Committee Chair Yamashita, Vice Chair Takenouchi, Majority Leader Quinlan, Chair Greggor and members of the House Finance Committee,

This is testimony **IN SUPPORT** of SB732 SD2 HD1. This measure contains suggested updates and revisions that are desperately needed to keep the film/tv industry in Hawaii.

Since retiring as the Maui County Film Commissioner the end of 2023 and launching my own production company, I have raised a formidable film fund and slate of projects for Maui and Hawaii that will only be available with the new revisions to the current film/tv tax credits. With the marketplace competition in tropical locales strong, all of my prospective projects have been written FOR Maui and FOR Hawaii, however, other jurisdictions have much stronger incentives that appeal to our investment group, and in order to continue on our path, it is crucial for the cap to be raised, other local hiring incentives, and removal of the GET payroll tax. With nearly 200 jobs created for each project, and budgets of each project ranging from \$3M to \$30M, not only are our local crews, performers and vendors affected, but the entire state of over 5000+ industry professionals stand to continue struggling.

Your vote of support is greatly appreciated, mahalo.

Sincerely,

Tracy Bennett

Aloha Maui Entertainment LLC

**SB-732-HD-1**

Submitted on: 4/1/2025 9:45:27 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Sergio Arellano	Hinaaukele Distribution and Catering- Sargs Mexican Kitchen	Support	Written Testimony Only

Comments:

My name is Sergio Arellano, I'm the owner of Sargs Mexican Kitchen and Hinaaukele Distribution and Catering.

I have been Catering for the film industry for the past 8 years and by doing so I have been able to grow my business as well as creating jobs for our local community. Now that the industry has stop coming to Hawai'i and going to other countries because of better tax insensitives, I'm now forced to layoff employees and possibly close my Catering business. I'm sure I speak for other local business as well hurting over this situation as the film industry always makes sure to support the local businesses first. this is why I ask you to please pass SB732 to keep our local film industry working, small local business like mine thriving and our local economy growing.

Thank you

Sergio Arellano

Ssrgs Mexican Kitchen

Hinaaukele Distribution and Catering

**SB-732-HD-1**

Submitted on: 4/1/2025 10:02:40 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Britt Rentschler	My Therapist Thinks Productions, LLC	Support	Written Testimony Only

Comments:

Aloha Finance Committee Chair Yamashita, Vice Chair Takenouchi, Majority Leader Quinlan, Chair Greggor and members of the House Finance Committee,

Respectfully, I am requesting that you vote YES on SB 732 SD2 HD1.

This measure contains suggested updates and revisions that are desperately needed to keep the film/tv industry in Hawaii.

As a Producer on the upcoming Maui-based feature film “*CHAPERONES*”, it is essential to our film being greenlit that this measure is heard and passed this legislative session. With the marketplace competition in tropical locales strong, the film was written FOR Maui, however, other jurisdictions have much stronger incentives that appeal to our investment group, and in order to continue on our path of our Maui-based film, hiring Maui-based crew, actors and vendors, it is crucial for the cap to be raised, other local hiring incentives, and removal of the GET payroll tax.

Your consideration is greatly appreciated, mahalo.

Sincerely,

Britt Rentschler

My Therapist Thinks Productions LLC

**SB-732-HD-1**

Submitted on: 4/1/2025 10:08:44 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Johnathon Johnson	DGA	Support	Written Testimony Only

Comments:

I am writing to strongly encourage the Hawaii legislature to please please vote yes on SB732.

Too often the film industry is viewed as the "Hollywood Elite Millionaires" and not the "blue collar union worker thousandaires" that many of us actually are. I'm sure by now you have heard the many ways that this industry can boost local economy. One production will provide hundreds of union jobs, and hundreds of non union jobs. One production will require countless vehicles, hotels, food, construction materials, venues, and so many other resources that vendors all across the island will benefit from. Local government will see revenue as well from all of the permitting we seek. Retired and off duty police officers will be called upon to help with traffic. The list of daily resources we use is endless. In the past when thriving, film has been one of Hawaii's top 3 industries. Another of the top 3 (tourism) sees a direct benefit from our industry. People see Hawaii on their TV and want to come. Additionally, this bill seeks to mitigate productions that want to bring all their crew from the mainland, and incentivizes hiring a local crew.

On a personal level, I am struggling. Those of us in various unions have always had our health insurance through them, but a large number of us have not been able to work enough to qualify this year. So, where before me working would have resulted in quality health/dental/vision insurance at no cost for my wife and I, and now find myself unemployed AND needing to account for an addition \$10,000 cost this year for just health insurance that has nowhere close to the coverage I previously had.

Lastly, I would like to express the immediacy of how beneficial passing this bill could be. Yesterday when at the Capitol, I learned that currently 5 productions are waiting to green light projects in Hawaii. What they are waiting on is the outcome of THIS legislation. So many people would go back to work, so many people would not have to struggle with the decision to leave their homes, and so much weight would be taken off government assistance programs that we are all having to seek out to survive.

I deeply appreciate you all taking the time to talk about this, and am very hopeful that I can return to doing the work that I have been passionate about for so long. Thank you all for your time and consideration.



# HAWAII STATE AFL-CIO

888 Mililani Street, Suite 501 • Honolulu, Hawaii 96813  
Telephone: (808) 597-1441 • Fax: (808) 593-2149

The Thirty-Third Legislature  
House of Representatives  
Committee on Finance

Testimony by  
Hawaii State AFL-CIO

April 2, 2025

TESTIMONY IN SUPPORT OF SB732 SD2 HD1 - RELATING TO THE FILM INDUSTRY

Chair Yamashita, Vice Chair Takenouchi, and members of the committee:

The Hawaii State AFL-CIO is a state federation of 76 affiliate labor organizations representing over 69,000 union members in Hawaii. The Hawaii State AFL-CIO serves its affiliates by advocating for the rights of working families, promoting fair wages, ensuring safe working conditions, and supporting policies that strengthen Hawaii's workforce.

We support SB732 SD2 HD1 because it strengthens local job opportunities and enhances economic stability. The current absence of film and television productions in Hawaii has left many skilled professionals without work, but we have confidence that this bill will help bring new projects to the state and revitalize a key part of our local economy.

Any new productions that choose to film in Hawaii create jobs for actors and production crews and also support small businesses in industries such as transportation, hospitality, and catering. The economic impact extends across multiple industries and helps keep local businesses and workers employed throughout the year.

We urge the committee to pass this measure.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Randy Perreira".

Randy Perreira  
President

**SB-732-HD-1**

Submitted on: 4/1/2025 10:27:49 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Shelly K Nakai	Palm Tree Livestock LLC	Support	Written Testimony Only

Comments:

I have worked for the entertainment industry (SAG stunts AND Local 996 animal wrangler) for over 35 years both in California and Hawaii. I am kama'aina born and raised on Oahu's north shore.

My small single woman owned business, has suffered a SEVERE loss with movies, commercials and episodic TV no longer being filmed here. I worked 7 days in 2024 and zero days in 2025!

Please, please pass this bill and may I suggest even a 10% cut for productions, that hire more than 80% locals?

My co-workers in the industry have lost their houses, their cars and their health insurance, because nothing like SB 732 exists!!

I feel it is a no-brainer to pass this bill and began to bring back what once was, an honest livelihood for so many kama'aina

sincerely,

Shelly

**SB-732-HD-1**

Submitted on: 4/1/2025 1:47:22 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Kristin Baquiro	Aloha Harvest	Support	Written Testimony Only

Comments:

Aloha,

First and foremost, we want to thank the chair and committee for giving us the opportunity to tell our stories and submit our testimonies in support of this bill.

My name is Kristin Cerni, testifying on behalf of Aloha Harvest, an Oahu based food rescue agency that rescues food that would otherwise be discarded and delivers it to those in need instead.

We have been working closely with film industries over the years to rescue their quality leftovers after feeding their crews. That food has made a great impact in reaching Hawaii`s hungry, while simultaneously keeping food waste out of landfills which create toxic gases in our air. Losing film industry support would negatively affect those we serve who are in need.

Tax incentives have helped this state in the past. We want to thank the legislators for their previous support and look forward to having it again on this important bill.

SB 732 resolves GET issues for studios and payroll companies to make it easier to film here.

SB 732 includes an 5% uplift for hiring 80% local crew which is a great start to making our state more competitive with other state's incentives and making sure more of us work on productions, and gives us a great tool to supporting local hires.

Mahalo and blessings,

Kristin Cerni



# MOTION PICTURE ASSOCIATION

## MEMORANDUM IN SUPPORT OF SECTIONS 4 AND 5 OF SENATE BILL 732 WITH PROPOSED AMENDMENTS

The Motion Picture Association, Inc. (MPA) is a not-for-profit trade association founded in 1922 to address issues of concern to the motion picture industry. Since that time, MPA has advanced the business and art of storytelling, protecting the creative and artistic freedoms of storytellers, and bringing entertainment and inspiration to audiences worldwide. The MPA's members are: Amazon Studios, LLC, Netflix Studios, LLC, Paramount Pictures Corporation, Sony Pictures Entertainment Inc., Universal City Studios LLC, Walt Disney Studios Motion Pictures, and Warner Bros. Entertainment Inc.

MPA supports sections 4 and 5 of Senate Bill 732 (SB 732 or the bill) which addresses certain issues in the Motion Picture, Digital Media, and Film Production Tax Credit program. SB 732 will amend current law to provide an exemption from the General Excise Tax (GET) for wages, salaries and related payments paid, whether disbursed as direct wages or to loan-out companies, to employees and individuals engaged to work on a motion picture or television production. SB 732 also restores the classification of motion picture and television production as "manufacturing."

MPA respectfully requests the following additional amendments to ensure the policy objectives of the bill are met:

- Repeal the requirement that GET be paid at the highest rate for production expenditures to be "qualified" for the purposes of the Motion Picture, Digital Media, and Film Production Tax Credit program by striking the language below, on page 12 of SB 732 HD1. (This language also appears in HB 1498 HD1 (2025), which MPA supported).

"Qualified production costs" means the costs incurred by a qualified production within the State that are subject to the general excise tax under chapter 237 ~~[at the highest rate of tax]~~ or income tax under this chapter ~~[if the costs are not subject to general excise tax]~~ and that have not been financed by any investments for which a credit was or will be claimed pursuant to section 235-110.9.

- Delete Section 2 which is unnecessary if the above amendments are adopted.

With these recommended amendments, SB 732 will make Hawai'i's Motion Picture, Digital Media and Film Production Tax Credit program more attractive to film and television producers by making it more cost effective to locate their productions in Hawai'i.

## **I. PAYROLL SERVICE COMPANIES AND THE GENERAL EXCISE TAX**

Motion picture and television production companies retain specialized payroll services companies to perform the payroll functions for their productions. These specialized payroll services companies ensure that those working on a production receive their wages and/or salaries and that all payroll taxes are paid, as well as contributions to relevant health insurance and pension plans. The payroll services companies navigate a myriad of laws, regulations, and the requirements of applicable collective bargaining agreements to ensure all employer obligations are satisfied. While the payroll services companies serving the motion picture and television industry are similar to professional employer organizations, they do not meet the requirements of the current professional employer organization exemption, Hawai'i Revised Statutes §237-24.75(3). See Tax Information Release [2024-04](#) (October 10, 2024). SB 732 ensures that payroll services companies will be assessed GET on only that portion of their receipts that is attributed to the service fee paid by their customers, film and television production companies, and not on the amounts that are paid out to production workers, as well as the applicable taxes and other fringe benefit payments<sup>1</sup>. This bill restores the GET treatment of production services companies from 2006 to approximately 2021, on which the industry has relied for production and budgeting purposes.

## **II. RESTORE THE CLASSIFICATION OF MOTION PICTURE AND TELEVISION PRODUCTION AS “MANUFACTURING.”**

From the inception of the production tax credit program in 2006 until 2019, film production was treated as manufacturing. The Department's published guidance, including Tax Information Release 2009-05,<sup>2</sup> stated that a motion picture or television production company was considered to be in the business of manufacturing<sup>3</sup>, so long as the company was selling, leasing or otherwise exploiting the film product for profit.

---

<sup>1</sup> The bill provides that whether the payments are made directly to a film worker or the film worker's 'loan-out' company which is the professional service company that many creative personnel are hired through, the tax relief is consistently applied.

<sup>2</sup> DoTAX removed TIR 2009-05 from its website and instructed the Hawaii Film Office to do the same, in approximately April 2019.

<sup>3</sup> Manufacturing in Hawaii under the Gross Excise Tax includes activities broadly stated to include, '*canning, preserving, packing, printing, publishing, milling, **processing**, refining or preparing for sale, profit, or commercial use, any article, substance or commodity.*'

That 2009 guidance was then and continues today to be an accurate assessment of motion picture and television production. The physical production of a movie or TV series encompasses many processes. Some examples include building sets, using raw materials that include lumber and paint, among other materials; creating costumes, using fabric, thread and other materials; utilizing practical locations for filming, which will include the use of trucks and vehicles to transport cast, crew and equipment to the location; payment of wages to cast and crew through specialized payroll services companies. Only when all of these components are undertaken successfully does the production process come to fruition and become a motion picture, or television or streaming program that can be sold or licensed or otherwise used commercially.

Furthermore, all motion picture and television productions are copyrighted. The Copyright Act, 17 U.S.C. § 102(a), states that copyright protection subsists in original authorship *fixed in any tangible medium of expression*. Thus, there must be some tangible medium of expression in which a production must be fixed, and the products, services, and effort that went into making it can be considered inputs to manufacture that tangible object. Many modern productions are recorded on data cartridge, for example.

In 2019, DoTAX reversed course and stopped treating production as manufacturing, upending more than a decade of settled expectations. See Tax Information Release [2021-01](#). The practical effect was the GET rate increased, from the lowest rate (.5%) to the highest rate (4%) for many elements of production, driving up the cost of production. By restoring the treatment of production as manufacturing, the GET rate can be reduced for the transactions associated with motion picture and television production, which will reduce the cost of production in Hawai'i and make the state a more attractive, more competitive production locale, leading to more production jobs for those who live in Hawai'i and more production expenditures incurred at local businesses that provide goods and services to film, television and streaming productions.

### **III. SB 732 SHOULD BE AMENDED TO REPEAL THE PART OF THE DEFINITION OF “QUALIFIED PRODUCTION COSTS” REQUIRING GET TO BE PAID AT THE HIGHEST RATE.**

In 2022, Act 217 (HB 1982 CD 1) was enacted, which included a provision changing the definition of “qualified production costs.” That change provided that only those production transactions that were assessed GET at the highest rate would be eligible for the production tax credit. This language should be repealed, and the pre-Act 2017 language restored, so that the costs associated with the production process, which are manufacturing costs, can be assessed the lower GET rate of .5% and be creditable as they were prior to 2022. This will make Hawai'i's production tax credit program more effective and attractive for film and television producers committed to filmmaking in Hawai'i.

Hawai'i offers a tax credit for motion picture, television and streaming producers that has been essential in partially offsetting the high cost of the film process in-state. The production tax credit supports the attraction of many productions to Hawai'i, creating good middle-class jobs and a vibrant production ecosystem. However, the imposition of the highest GET rate on services that comprise and contribute to the process of production only serves to increase the cost of production and degrade the value of the Motion Picture, Digital Media & Film Production Tax Credit. These amendments will restore the prior, longstanding position that production is manufacturing and can be entitled to the lower GET rate associated with manufacturing, which will complement the tax credit program and restore its full benefit.

#### **IV. CONCLUSION**

For these reasons, we respectfully urge your support for sections 4 and 5 of SB 732 with requested amendments.

April 2, 2025

House Committee on Finance  
Representative Kyle T. Yamashita, Chair  
Representative Jenna Takenouchi, Vice Chair



*Working together for Kapolei*

Wednesday April 2, 2025, 3:30 p.m.  
Conference Rm. 308 and via videoconference

Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:

**RE: SB732 SD2 HD1 Relating to the Film Industry**

My name is Kiran Polk, and I am the Executive Director & CEO of the Kapolei Chamber of Commerce. The Kapolei Chamber of Commerce is an advocate for businesses in the Kapolei region including Waipahu, Kapolei, 'Ewa Beach, Nānakūli, Wai'anae and Mākaha. The Chamber works on behalf of its members and the business community to improve the regional and State economic climate and help West O'ahu businesses thrive. We are a member-driven, member-supported organization representing the interests of all types of business: small, medium or large, for profit or non-profit businesses or sole proprietorship.

The Kapolei Chamber is in **strong support of SB732** which increases the aggregate cap amount of film production tax credits allowed in any given year and includes broadcast and streaming platform productions under the film production tax credit. The measure also adds a provision requiring counties to waive applicable permitting fees for film activity conducted on county lands while also requiring qualified production costs that exceed \$1,000,000 to be certified by an independent third-party CPA to qualify for the film production tax credit.

The Kapolei Chamber of Commerce has prioritized the effort to support the establishment of a film studio in West O'ahu and increasing film production is greatly needed to simply provide jobs and opportunities for our kama'aina.

According to recent reporting, **Hawai'i's film industry production was down 50% in 2024** as compared to previous years. Production companies are choosing other locations in part because we do not have the film industry incentives that other locations offers as well as the facilities. [https://www.kitv.com/news/hawaii-film-industry-down-nearly-50-government-looks-at-options/article\\_559581d0-f969-11ef-9789-dfdc718bcb3b.html](https://www.kitv.com/news/hawaii-film-industry-down-nearly-50-government-looks-at-options/article_559581d0-f969-11ef-9789-dfdc718bcb3b.html)

**This measure will provide the needed incentives to grow a billion-dollar industry here in Hawai'i.**

Having more film production will not only bring revenue into O`ahu county, but it will also provide an opportunity for our students to stay here in Hawai`i making a living wage and provide an opportunity for Hawai`i residents to return home. There are opportunities to employ Hawai`i people across a range of sectors, from construction, catering, costuming, camera, post-production, and beyond.

**We also believe that West O`ahu provides the ideal location for a film studio, next to the University of Hawai`i – West O`ahu’s Academy of Creative Media, however we need more film production to sustain the industry.**

More jobs, specifically living wage, professional jobs are needed on the west side to keep pace with the population growth in West O`ahu. Decades ago, the City and County of Honolulu adopted a goal of creating a “Second City” and moving residential and economic growth toward West O`ahu. West O`ahu’s growing population of almost 200,000 includes the Wai`anae Coast, `Ewa, and Waipahu. In Kapolei and `Ewa alone households are expected to exceed 56,000 by the year 2035 and over the next 30 years the population in Kapolei and `Ewa will increase by 40 percent and housing by 52 percent.

**We believe these incentives to grow the film industry will result in economic growth and more specifically job growth, which is especially in West O`ahu is warranted and needed.**

Thank you for your consideration of this measure.

Respectfully,

Kiran Polk  
Executive Director & CEO



# IATSE Local 665 HAWAII'S TECHNICIANS



for  
FILM, TELEVISION, STAGE AND PROJECTION  
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

---

April 1, 2025

House of Representatives  
The Thirty-Third Legislature  
**Committee on Finance**

**RE: SB732 – RELATING TO THE FILM INDUSTRY**

Hearing: Wednesday, April 2nd, 2025 at 330PM in Room 308

Aloha, Chair Yamashita, Vice Chair Takenouchi and Committee Members –

A HUGE MAHALO to Chair Yamashita and the committee for scheduling this bill. I am writing in **STRONG SUPPORT of SB732, SD2, HD1** on behalf of the men and women of this local who work in Hawai'i's entertainment industry. MAHALO for your continued support of our film industry!

Hawai'i's film tax incentive has reliably brought shows to Hawai'i since 2006, and Hawai'i film workers and supportive vendors have built businesses and provided for their families over the years. We need a strong and competitive tax incentive in order to compete for shows around the globe. Locations without a viable tax incentive do not have a strong film industry. Because of the need to save money, several Hawai'i-based shows **cancelled** over the past two years (i.e. "Magnum P.I.", "Doogie Kamealoha, M.D." and "NCIS- Hawai'i") and other shows **scripted for Hawai'i** left for jurisdictions with stronger incentives (i.e. "Wrecking Crew", Live Action "Moana", and "Chief of War"). Since then, our crews have been struggling to make ends meet. We humbly recommend the following **AMENDMENTS** to improve our film tax incentive:

1. Reclassify filming in GE Tax as "**manufacturing**" by changing the language in the statute to qualify entertainment payroll companies as **PEO classification**.
2. Maintain language in HD1 as written which defines "**streaming**" content and includes the series "**project**" definition to align with industry standards.
3. Raise the **cap to \$60M** to reaffirm the state's commitment to the film industry and attract production.

Again, we are so grateful for this opportunity to testify – **MAHALO NUI LOA!** Please help bring shows back to Hawai'i and pass SB732, SD2, HD1.

Respectfully,

Irish Barber  
Business Representative

# SIGHT & SOUND PRODUCTIONS

Bryan Spicer  
Owner/CEO/DGA Director/Producer  
Sight and Sound Productions  
2188 Kamehameha Hwy  
Honolulu, HI, 96819

**Subject:** Support for SB732 - Strengthening Hawaii's Film Industry and Local Economy

Aloha Finance Committee Chair Yamashita, Vice Chair Takenouchi, Majority Leader Quinlan, Chair Greggor, and members of the House Finance Committee,

We are writing on behalf of Sight & Sound Productions to express our strong support for SB732 SD2 HD1. As a locally-owned film production company, we have witnessed firsthand how vital the film industry is to Hawaii's economy and how it supports not only those directly involved in filmmaking but also numerous auxiliary businesses and local communities.

At our peak, when productions were thriving, Sight & Sound Productions employed a significant number of full-time and part-time staff members, creating stable, high-paying jobs here in Hawaii. However, with the recent slowdown in film projects, most of our full-time staff have unfortunately been laid off. This has impacted not only our business but also the livelihoods of our employees and their families.

The ripple effect of the film industry extends far beyond production and rental companies like ours. Large shows support a wide range of businesses—many of which are not directly film-related. From set construction supplies, local hardware stores, catering services, and transportation companies to hotels, restaurants, and retail shops, the economic impact of a single large production is substantial. These shows help support thousands of local jobs and businesses, contributing to a diversified economy that does not solely rely on tourism and hospitality.

The proposed increase in the film tax credit is essential to keeping Hawaii competitive as a filming destination. Without this support, productions will continue to relocate to other states or countries with more favorable incentives, leading to even greater job loss and economic strain.

Additionally, the updates proposed in SB732 would:

- Address fundamental changes related to the growth of streaming platforms.
- Facilitate the professional and timely submission of tax credit information.
- Increase the aggregate annual cap to better match industry activity.
- Extend the sunset date to foster confidence in infrastructure development.
- Create targeted uplifts within the credit to strategically drive workforce development.
- Reinstate the definition of the industry as "manufacturing" to align with industry norms.
- Remove the per-production cap, which is outdated and no longer aligns with the overall cap structure.

These measures are necessary to modernize the tax credit and maintain Hawaii's status as a competitive filming location. We urge you to recognize the importance of this bill in sustaining an industry that provides high-paying, skilled jobs and supports local businesses across various sectors.

Please schedule SB732 to be heard. Our community and our economy depend on it.

Thank you for your time and consideration.

With gratitude,  
Bryan Spicer  
Owner, Sight & Sound Productions LLC



The House of Representatives  
The Thirty-Third Legislature  
Regular Session of 2025

COMMITTEE ON FINANCE  
Rep. Kyle T. Yamashita, Chair  
Rep. Jenna Takenouchi, Vice Chair

RE: SB732, SD2, HD1 RELATING TO THE FILM INDUSTRY

Date: Wednesday, April 2, 2025  
Time: 3:30 p.m.  
Conference Room 308  
State Capitol  
415 South Beretania Street

April 1, 2025

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

Aloha Chair Yamashita, Vice Chair Takenouchi and Members of the Committee:

### **Our Background**

Island Film Group is the largest locally owned and operated film, television and commercial production company. We have been working in the Hawaii's film and television industry since 2004, first as partners at the law firm of Goodsill 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 **SUPPORT** the following provisions of **SB732, SD2, HD1** with the following comments and suggested changes:

- **Section 3**

- **5% Production Tax Credit Increase for 80% Local Hires**  
This provision will increase the attractiveness of the tax credit to studio productions and continue to build our local crew base.
- **Independent Third-Party Certification:** The Hawaii Film Office (HFO) should be required to rely on such certificates in their review of tax credit claims. Any tax credit audits should be performed by the Department of Taxation following the applicable administrative procedures.
- **The Annual Credit Amount Should be Increased to \$100,000,000:** The 2025 DBEDT/READ study “The Impacts of the Film Industry on 2022 Tourism in Hawaii” reports more than **\$540 million in wages and more than \$121 million in tax revenue from the visitor industry alone**. This is in addition to the wages and tax revenue generated from the film and television industry.
- **Each Episode Of A Television Series Should Be Considered A Separate Production:** Television series are critical to the health of our local film industry and we need to provide a greater incentive to attract them to Hawaii over other tropical filming locations. Having a tax credit program that favors movies over series is short-sighted.
- **“Streaming Platform” should be included in the definition of “Qualified Production”:** Streaming platforms are the fastest growing exhibition platforms in the film and television industry.

- **Section 4**

- **Film and Television Production Should Be Subject to GET at .5%:** Film and television should fall under the definition of “Manufacturing” for GET purposes.

- **Section 5**

- **GET Exemption For Entertainment Payroll Companies:**

Entertainment payroll companies are a critical part of the film industry. Complex union rules make it virtually impossible for a production company to pay employees directly. Subjecting entertainment production payroll to GET is an additional cost burden that no other Hawaii businesses are required to bear and effectively reduces the value of the production tax credit.

Aloha,



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

**SB-732-HD-1**

Submitted on: 4/1/2025 3:56:53 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Richard Groder	C&C Security Inc.	Support	Written Testimony Only

Comments:

Aloha,

My name is Richard Groder,

I am the owner of C&C Security Inc.I would like to start by saying THANK YOU to everyone involved in this process.I want to thank the Chair and Committee for giving me a chance to submit my testimony.

I own a small security company who predominantly works in the Film Industry.Currently there are no shows filming in Hawaii.We have had to lay off over 60 employees due to lack of work.Please Pass SB732 so we can get Shows to Film in Hawaii and we can get back to work.

Thank You for your time and  
consideration. Best  
Groder

808 864 2230

Rich

**SB-732-HD-1**

Submitted on: 4/1/2025 4:07:51 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Joy Hodel	KT Protection Services	Support	Written Testimony Only

Comments:

I believe that the state needs to support this measure to bring additional film industry money to the state and to employ our local workers.

# TAX FOUNDATION OF HAWAII

735 Bishop Street, Suite 417

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: NET INCOME TAX; Add Broadcast and Streaming Platforms to Motion Picture, Digital Media, and Film Production Income Tax Credit

BILL NUMBER: SB 732 SD 2 HD 1

INTRODUCED BY: House Committee on Economic Development & Technology

EXECUTIVE SUMMARY: Establishes the Island Film and Media Production Investment Fund. Provides an additional five per cent tax credit to qualified productions with a workforce of at least eighty percent local hires. Adds a requirement that productions contact all local labor unions servicing Hawai'i's film industry to qualify for the Motion Picture, Digital Media, and Film Production Income Tax Credit. Requires qualified production costs of a taxpayer that exceed \$1,000,000 to be certified by an independent third-party certified public accountant to qualify for the film production tax credit. Increases to an unspecified amount the aggregate cap amount of film production tax credits allowed in any given year. Includes broadcast and streaming platform productions under the film production tax credit. Defines "streaming platform". Applies the GET rate for manufacturers to productions. Exempts from the GET amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies.

SYNOPSIS:

## New Production Investment Fund

Adds a new chapter to the HRS establishing the Island Film and Media Production Investment Fund. It is to be administered by a board of trustees and may make expenditures without appropriation or allotment. The chapter directs that the fund is to make strategic investments that support film and media production to establish Hawaii as a global hub for the industry. It states that the fund shall reinvest earnings into future projects but may allocate up to 10% of annual returns to the general fund to support essential state services.

## GET Exemption for Entertainment Payroll Companies

Adds a new section to chapter 237, HRS, providing an exemption for entertainment payroll companies. No definitions are provided in the section.

## Income Tax Credit Enhancements

Amends section 235-17(a), HRS, to provide that a qualified production with a workforce of at least 80% local hires shall be credited an additional 5% of qualified production costs incurred.

Amends section 235-17(d), HRS, to require that a production provide evidence of contacting all local labor unions servicing Hawaii's film industry before the start date of production.

Amends section 235-17(h), HRS, to require an independent third-party certification performed by a certified public accountant that shall verify all representations made for purposes of claiming the credit if qualified production costs of a taxpayer exceed \$1,000,000 in a taxable year.

Amends HRS section 237-17(n) to allow the aggregate amount of tax credits allowed in any particular year to \$\_\_\_\_\_ (\$50 million under existing law).

Amends HRS section 237-17(o) definition of “Qualified production” to include broadcast television and streaming platforms.

Defines “streaming platform” as an online provider of media content that delivers the content via internet connection to the subscriber’s computer, television, or mobile device.

### Specifying GET Treatment of Media Production as Manufacturing

Amends section 237-13(1), HRS, to include “production as defined in section 235-17” within the definition of manufacturing for GET purposes.

### General Excise Tax Relief for Production Payroll Service Companies

Amends section 237-24.75, HRS, by adding a new paragraph (4) that exempts amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and benefits, including retirement, vacation, sick leave, health benefits, and similar employment benefits with respect to motion picture project workers at a client. The terms “motion picture project employer”, “client”, and “motion picture project worker” shall have the same meaning as in section 3512 of the Internal Revenue Code of 1986, as amended.

EFFECTIVE DATE: July 1, 3000, provided that section 3 (income tax credit changes) shall apply to taxable years beginning after December 31, 2025.

STAFF COMMENTS:

### New Production Investment Fund

The new chapter establishing the new Production Investment Fund appears to have few details or guardrails but nonetheless allows for the expenditure of taxpayer money outside of the appropriation process. This fund appears to violate the standards for a special fund in section 37-52.3, HRS, and may breach several provisions of the Hawaii Constitution relating to expenditure controls.

### GET Exemption for Entertainment Payroll Companies

We are concerned that the proposed exemption does not define any of its operative terms and may thus be interpreted far more broadly than its drafters seem to have intended. A far more

tailored provision appears in section 5 of the bill, which we describe as “General Excise Tax Relief for Production Payroll Service Companies,”

## Income Tax Credit Enhancements

The production credit in HRS section 235-17 was enacted as Act 107, SLH 1997, as a percentage of the costs incurred in the State in the production of motion picture or television films. As enacted, the credit was 4% of regular production costs plus 6% of transient accommodations, mirroring the GET and TAT rates at the time. Act 156, SLH 1988, raised the TAT credit to 7.25% while also raising the TAT rate to 7.25%.

After a period where this credit took a back seat to the qualified high tech business program enacted by Act 221, SLH 2001, this credit was next amended by Act 88, SLH 2006, which added credits for digital media and replaced the GET and TAT bifurcation with a unified credit of 15% of qualified production costs incurred in the C&C of Honolulu and 20% in any other county. The act added a per-production cap of \$8 million and sunset the credit on Jan. 1, 2016.

Act 89, SLH 2013, changed the credit percentages to 20% in Honolulu and 25% in any other county; raised the per-production limit to \$15 million; and extended the sunset date to Jan. 1, 2019.

Act 143, SLH 2017, extended the sunset date for the credit to Jan. 1, 2026, and first imposed an aggregate cap of \$35 million. Act 275, SLH 2019, raised the aggregate cap to \$50 million.

Act 217, SLH 2022, increased the credit percentages to 22% in Honolulu and 27% in any other county and extended the sunset date to January 1, 2033.

This bill is proposing an increase to the aggregate credit cap from \$50 million to an unspecified amount. The bill cannot be scored for revenue gain/loss in its current form, and cannot be vetted properly unless numbers are inserted.

We in Hawaii have had our production credit since 1997, so it's been more than twenty years. Have there been any studies about what the program has done for Hawaii's economy or Hawaii's tax revenue? Certainly, the film industry promises increased opportunities. Some of them certainly have materialized. The Motion Picture Association, for example, claims 4 films and 13 TV series were filmed in Hawaii in 2021, and 3 films and 9 TV series in 2022, resulting in 4,130+ jobs and \$262.6+ million in wages in the state. See <https://www.motionpictures.org/advocacy/driving-local-economies/#map>.

But chasing these opportunities needs to be balanced against the cold hard reality of solving the problems at hand. Lawmakers need to ask whether production tax credits create sustainable economic development. It's well known that most productions shoot for a while and then wrap; the crew that supports the production then jumps to the next one. A case may be made for the production credits if they keep the productions rolling in and contributing to the economy. But

the people need to see that case to justify continued redirection of resources to these credits while those resources could instead lower the overall tax burden not only for families but for the businesses that provide long-term employment for Hawaii's people.

## Specifying GET Treatment of Media Production as Manufacturing

In the following article, we wrote about how the Department of Taxation flip-flopped on its treatment of income of a production company for GET purposes. Pre-pandemic, per Department of Taxation guidance, it was treated as manufacturing income taxable at the wholesale (0.5%) rate. At some point around 2020, the Department's position changed, and it began demanding 4.5% from production companies. We see this set of amendments as an attempt to restore the tax treatment that the industry had gotten before the flip-flop. Here is the article:



### **More Taxes for Movies and TV**

**by Tom Yamachika | posted in: Weekly Commentary | Match 1, 2021**

We have been railing for some weeks now about the goings-on at our Legislature. This week we spotlight the Department of Taxation.

On February 16th, the Department published a Tax Information Release, a public statement of interpretation of the law, relating to the TV and movie production industry. To understand that release, we need to go into a little background first.

When we see Hawaii's General Excise Tax or GET, it is usually on a sales receipt and the tax shown is 4.712% or 4.166%, depending on the island you are on. That rate is driven by what we call the retail tax rate, which is applied to sales from a seller to an end user.

The GET also is applied to intermediate stage products and services, namely those that are sold not to an end user but to a retailer, or someone further up the production chain. For example, consider a farmer selling vegetables to a market, or a fashion designer

selling artwork to a manufacturer who will be making aloha shirts with that artwork. There, the GET is imposed at the “wholesale rate” of 0.5% instead.

When movie and TV productions are made, not all of the people participating in the production are on the payroll. A few, such as principal cast, the director, and others in key roles like the director of photography, are independent contractors to the production. Many of them have entities they own, known as “loan-out entities,” which then contract out to the production.

What, then, is the GET rate that applies when a loan-out entity is paid by the production company?

In 2008, the Department of Taxation published proposed rules containing several key GET interpretations. In Proposed Admin. Rule sections 18-237-13-01.01(b) and 18-237-13(6)-10(b), which appeared in Tax Information Release 2008-02, the Department said that a production company is in the business of manufacturing, and a loan-out entity providing services to the production company qualified for the 0.5% wholesale rate. The proposed rules were repropounded in modified form in Tax Information Release 2009-05, but in the same proposed rule sections the Department reaffirmed that the GET interpretations above were still good and could be relied upon by taxpayers.

During the next ten years, the Department decided not to finalize these proposed rules, instead publishing revised temporary rules that only addressed the income tax credit for productions and did not include any GET rules. After finalizing the rules, the Department published an Announcement in November 2019 ostensibly to summarize the rules that were adopted, but it added a note, seemingly out of right field, saying that a “production company is not considered to be in the business of ‘manufacturing’ [for GET purposes].”

Tax Information Release 2021-01, the interpretation published on February 16, explains that “the Department reviewed its position on deeming a motion picture or television film production company to be engaged in the business of manufacturing. Through this review, the Department determined that this prior position was inappropriate.” In other words, the Department changed its mind, and loan-out entities are now taxable at the full retail GET rate. Neither the Release nor the prior announcement showed any reasoning from the applicable law (which did not change in the meantime) even attempting to justify the Department’s about-face.

“I am altering the deal,” the Department is effectively saying. “Pray I don’t alter it any further.”

Folks, this is Hawaii, not “The Empire Strikes Back.” The Department is given authority to make published pronouncements and adopt rules so people know and can plan business activities that follow the law. If the law changes because of legislative action or

a court decision, that's one thing. Or if the Department made a mistake in coming to its earlier ruling and can explain what the mistake was and why it was wrong, maybe that is okay as well. But changing the rules in midstream just because someone feels like it sends the message that the Department can act arbitrarily. We need our government to keep its word, give adequate notice of any material changes, and rein in any Vaderesque action.

## General Excise Tax Relief for Production Payroll Service Companies

The legislature previously enacted exemptions for payroll service providers specific to several discrete industries. Act 175, SLH 1988 (section 237-23.5b), HRS), provides that the GET does not apply to common paymasters reimbursed by related corporations that actually employ the workers paid. Act 351, SLH 1989 (section 237-24.7(1), HRS), provides that the GET does not apply to amounts received for employee wages, salaries, payroll taxes, insurance premiums, and benefits, including retirement, vacation, sick pay, and health benefits, by a hotel operator. Act 252, SLH 1992 (section 237-24.7(4), HRS), provides that the GET does not apply to similar amounts received by an orchard operator. Act 214, SLH 1998 (section 237-24.7(8), HRS), provides that the GET does not apply to similar amounts received by a management company from related entities selling telecommunications services.

In addition, per section 237-24.75(3), HRS, the GET does not apply to similar amounts received by a professional employer organization (PEO) registered with DLIR.

Tax Information Release 2024-04, issued last year, states that the GET applies to ALL amounts that a production payroll service company receives from a film production company. Here is an example of how that affects productions, taken from a release from one such production service company:

This change means that our clients with Hawaii production activity will see an appreciable increase in XXX's GET charge on Hawaii-related payroll invoices issued on or after the XXXXX, 2024 cutover date. As an example, a Hawaii production's \$1 million total gross payroll invoices with a \$20,000 net payroll handling fee would include a \$45,000 GET charge (4.5% x \$1M gross) after the XXXXXX, 2024 cutover instead of a \$900 GET charge (4.5% x \$20,000 net) under existing practice.

We have previously seen instances of DOTAX flip-flopping on the film industry, as discussed in the previous section of this testimony. All taxpayers, not just this industry, should be entitled to reasonable certainty in tax treatment, justifying the changes proposed.

Digested: 4/1/2025

**SB-732-HD-1**

Submitted on: 4/2/2025 7:59:07 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Tanya Fuentes-Ho	Complete Tent Rentals LLC, S&S Pumping LLC	Support	Remotely Via Zoom

Comments:

Dear Chair Yamashita, Vice Chair Takenouchi, and Members of the Committee,

I am writing in strong support of SB732 SD1, which enhances Hawaii’s film tax credit program by increasing the annual cap, ensuring accountability through independent CPA certification, and expanding eligibility to include streaming platform productions.

As a local vendor serving Hawaii’s film industry, I have seen firsthand how productions generate steady employment and economic opportunities for our community. The industry allows us to hire and retain local workers, pay them a living wage, and provide them with continuous work—helping families thrive in our state’s high-cost economy. Without a competitive tax credit, productions may choose to film elsewhere, directly impacting the livelihoods of many local businesses and employees who rely on this industry.

The proposed increase in the tax credit cap from \$50 million to \$60 million is critical to attracting and retaining high-budget productions that fuel our local economy. Additionally, by including streaming platform productions, this bill ensures that Hawaii remains competitive as the industry evolves. These updates will not only sustain but expand job opportunities for local vendors, crew members, and supporting businesses that benefit from film and television productions.

I urge you to pass SB732 SD1 to support local jobs, strengthen Hawaii’s economy, and secure the future of our growing film industry. Thank you for your time and consideration.

Sincerely,  
Tanya Fuentes-Ho  
Complete Tent Rentals LLC / S&S Pumping LLC



April 2, 2025

Committee on Finance  
Rep. Yamashita, Chair  
Rep. Takenouchi, Vice Chair

The House of Representatives  
The Thirtieth-Third Legislature  
Regular Session of 2025

RE: SB 732 SD2 HD1 - RELATING TO THE FILM  
INDUSTRY

DATE: Wednesday, April 2, 2025

TIME: 3:30 PM

VIA Videoconference

State Capitol 415 South Beretania Street, Honolulu HI

Aloha Chair Yamashita, Vice Chair Takenouchi and the Members of the Committee,

Thank you for the opportunity to testify in SUPPORT of SB 732 SD2 HD1 - RELATING TO THE FILM INDUSTRY.

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.

One way the union advocates for members is by supporting and championing incentives to encourage filming in Hawai'i. Our talented performers want to work here at home. However, if there are no productions, many are forced to seek employment elsewhere. This not only means people leaving Hawai'i and decreased income tax to the state, it also diminishes our creative community.

We are grateful for the legislature's continued support of our industry. Specifically, with this measure, we appreciate the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project

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



---

employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of “streaming” in the definition of the incentive.

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 revenues, and \$74,948,000 in Hawaii household income generated because of the qualified productions.<sup>1</sup> The film/tv/streaming industry also accounted for 2,247 jobs for 2023<sup>2</sup>.

Please don't hesitate to reach out to our offices for more information on how this measure impacts our members, your constituents.

Respectfully,

Mericia Palma Elmore, Executive Director SAG-AFTRA Hawaii Local

---

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

<sup>2</sup> [https://files.hawaii.gov/dbedt/economic/data\\_reports/hawaii-creative-report/HI\\_Creative\\_Ind\\_2024.pdf](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  
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

Aloha Chair DeCoite, Vice Chair Wakai, and members of the Senate committee,

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 support SB732**, relating to the film industry.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65-NZ\$1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 will expand the definition of a "Qualified Production" to include broadcast and streaming platforms, will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

**I strongly support SB732. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity,  
Bruce Vollert  
Honolulu, Hawaii

**SB-732-HD-1**

Submitted on: 3/31/2025 4:45:38 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Michael Olderr	Individual	Support	Written Testimony Only

Comments:

I support this bill and the bustling film industry in Hawaii.

**SB-732-HD-1**

Submitted on: 3/31/2025 9:11:54 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Joseph Barrett	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee,

My name is Joseph Barrett. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. I strongly support SB732 SD2 HD1, relating to the film industry.

I'm grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families that support Hawai'i's film and television industry.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65- NZ\$1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

I strongly support SB732 SD2 HD1. I urge your committee to do the same. Thank you for the opportunity to testify.

In Solidarity,

Joseph Barrett

**SB-732-HD-1**

Submitted on: 3/31/2025 9:17:43 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Kaikala Tamanaha	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee,

My name is Kaikala Tamanaha. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly support SB732 SD2 HD1**, relating to the film industry.

I'm grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families that support Hawai'i's film and television industry.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65-NZ\$1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

**I strongly support SB732 SD2 HD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity,

Kaikala Tamanaha

**SB-732-HD-1**

Submitted on: 3/31/2025 9:32:15 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Harold Fong	Individual	Support	Written Testimony Only

Comments:

Good morning, Chair Yamashita, Vice Chair Takenouchi, and members of the House committee.

My name is Harold Michael Fong. I am a costumer and costume designer, and I am proud to be a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. I wholeheartedly support SB732 SD2 HD1, which pertains to the film industry.

I have always been grateful for the legislature's continued support of our industry. In particular, I appreciate the willingness to apply the general excise tax rate for manufacturers (.5%) to film productions. Additionally, I support the exemption from the general excise tax amounts received by a motion picture project employer from a client equal to the amounts disbursed by the employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies. In addition, I believe that including "streaming" in the definition of the incentive will be beneficial to the working families who support Hawai'i's film and television industry.

We were able to work during the pandemic since Hawaii was the most desired place to film a tv show or movie. I was able to develop my skills and then in 2021 I become one of the only Costume Designer of Hawaiian decent to design Doogie Kamealoha, a national/international episodic show for Disney/20th Fox TV. There were so many shows filming at that time but now there is no incentive to do shows here even when they are about Hawaii and Hawaiian history. It is such a shame because we have some of the most talented crew there is. Most mainland producers and talent are surprised at how good and nice the local crews are here in Hawaii. We need to bring these productions back and diversify our local economy again. I have been out of work and I am living off of my savings and retirement money. I have to pay for my own insurance and I am just waiting for the next show to come so I can go back to work.

The film industry in Hawai'i supports thousands of working families and contributes significantly to our state's economy. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, it generates substantial revenue for the state, including earnings and visitor spending. Conversely, when the incentive is restrained, we not only lose economic benefits but also the opportunity to tell our own stories.

For instance, 98% of the live-action "Moana" movie was filmed in Atlanta. "Chief of War" also filmed a significant portion of its production in Aotearoa, where the currency conversion rate has

fluctuated between NZ\$1.65 and NZ\$1.79 to the US \$1 over the past year. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is crucial that Hawai'i strengthens and stabilizes its film tax incentive program.

SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program and support thousands of working families in Hawai'i. I strongly support SB732 SD2 HD1 and urge your committee to do the same. Thank you for the opportunity to testify.

In solidarity,

Harold Michael Fong

**SB-732-HD-1**

Submitted on: 3/31/2025 9:57:04 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

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

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee,

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 support SB732 SD2 HD1**, relating to the film industry.

I'm grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families that support Hawai'i's film and television industry.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65- NZ\$1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

**I strongly support SB732 SD2 HD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity,

Chauncy Williams

**SB-732-HD-1**

Submitted on: 3/31/2025 10:01:43 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Carlton Saito	Individual	Support	Written Testimony Only

Comments:

To the Honorable Kyle Yamashita, the Honorable Jenna Takenouchi and members of the House Finance Committee,

I am testifying in favor of SB 732 SD2 HD1 with proposed amendments.

On page 7, Section 235-17 (d) (7) is amended to read “Provide evidence of contacting all local labor unions servicing Hawai‘i’s film industry before the start date of production.”

However, stating “all local labor unions ...” is overly broad. A producer may think that he or she had covered all of the bases only to find that a new or little-known labor union is protesting that the producer hadn’t contacted it.

I suggest amending this subsection by listing the specific labor unions to be contacted **or** by stating:

“(7) Provide evidence of contacting all relevant local labor unions, as listed on the Hawai‘i Film Office’s website, before the start date of production.

1. The Hawai‘i Film Office shall list the relevant local labor unions with their contact information on its website under Incentives & Tax Credits and shall endeavor to the best of its ability to keep the information current.”.

I also suggest bifurcating the Island Film and Media Production Investment Fund into two separate funds, one for local filmmakers and producers who are Hawai‘i residents and one for out-of-state filmmakers and producers, such as studios and networks.

Projects by local filmmakers and producers would presumably have lower budgets, probably \$10 million or less. So the tax credits could be 30%, capped at \$3 million per project to spread the wealth. They should also be required to have Hawai‘i residents comprise at least 80% of their casts and 80% of their crews.

I realize that bifurcating the fund at this late stage is probably not feasible, but I’d like to suggest this as a possibility for next session.

Thank you,

Carlton Saito

Head Creative, Sozopo Entertainment, LLC

[storieswithheart@yahoo.com](mailto:storieswithheart@yahoo.com)

**SB-732-HD-1**

Submitted on: 3/31/2025 10:02:26 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
J mentoring	Individual	Support	Written Testimony Only

Comments:

I fully support because all the hard working people deserve their jobs back, and we the viewers from around the world would love to have our shows back

**SB-732-HD-1**

Submitted on: 3/31/2025 10:19:50 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Ryan chock	Individual	Support	Written Testimony Only

Comments:

My name is Ryan Chock I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly support SB732 SD2 HD1,** relating to the film industry.

**SB-732-HD-1**

Submitted on: 3/31/2025 10:29:53 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Yasmin Galvis	Individual	Support	Written Testimony Only

Comments:

Aloha my name is Yasmin Galvis and I am in support of this bill. As a local actor here in Hawai'i it is vital that we work to keep the film industry alive in Hawai'i. It not only gives jobs to local people, but it allows more media to be made about Hawai'i and local/Native Hawaiian culture. I've seen first hand the impacts of local media. We are a culture filled with rich stories that deserve to be heard or retold. Supporting the film industry allows for local artists to create local films that highlight Hawai'i authentically. Not only is supporting the arts vital to the community, but film is a way to make local media more accessible to the people. Please support this bill to support creatives and culture. Mahalo and thank you.

**SB-732-HD-1**

Submitted on: 3/31/2025 10:36:30 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Keahi Kuikahi	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee,

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 support SB732 SD2 HD1, relating to the film industry.

I'm grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families that support Hawai'i's film and television industry.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65-NZ\$1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

I strongly support SB732 SD2 HD1. I urge your committee to do the same. Thank you for the opportunity to testify.

In Solidarity,

Keahi S Kuikahi

**SB-732-HD-1**

Submitted on: 3/31/2025 10:43:09 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Michelle Umipeg	Individual	Support	Written Testimony Only

Comments:

Aloha,

Thank you for supporting our local film industry. I am supporting SB732.

A robust and stable incentive program is not only good for actors, crew, technicians, and the creative industries -- it benefits the whole state by creating living wage jobs and diversifying our economy.

My name is Michelle Umipeg. Ever since I could remember, I loved connecting with people through entertainment. I've acted, designed hair and makeup for theatrical plays at Kumu Kahua Theatre and Hawai'i Shakespeare Festival and was a hairstylist and makeup artist for theatrical plays, student films, and independent films. I went to school for television production at Leeward Community College and graduated in 2019. I worked on Magnum P.I. as an Additional Set Production Assistant and Office Production Assistant. I was an Office Production Assistant in season one and was promoted to the Assistant to the Producers of NCIS: Hawai'i, where I held that position for seasons two and three until the show got unfortunately canceled. I've been out of work since June 2024.

I'm also the Executive Coordinator for Hawai'i Filmmakers Collective, a local volunteer-run independent filmmaking group. Last year I was just a member and I won funding from Hawai'i Filmmakers Collective to make my short film, "Alma's Second Act". My cast and crew were from NCIS: Hawai'i and Hawai'i Filmmakers Collective. My film is currently in post-production (editing phase) and I plan to submit it to film festivals, including the Hawai'i International Film Festival.

Last year I was fortunate to be part of the 'Ohina Filmmakers Lab again (I was also a fellow in 2023), where I was chosen among nine other filmmakers to receive mentoring from local film industry magnates and pitched (presented) our stories to a panel. I didn't win any funding for my short film but I plan to make it in the near future.

My dream is to be a showrunner (show creator/executive producer) and I would love to have a show set in Hawai'i with as much local cast and crew as possible. I met so many wonderful people through working on Magnum P.I., NCIS: Hawai'i, and the local independent film community.

I live in Kaimuki so I was close to Diamond Head Studios, where NCIS: Hawai'i had their production offices and soundstages.

We utilized many local businesses for our production. We needed a vendor for promotional items and I contacted the business (located in Waipio) that my Television Production program used for our shirts and hats.

The production office got lunch for at least twenty people each day and we would order and pick up lunch from nearby restaurants. The other departments at the studio got lunch from nearby restaurants as well. We also do hire local vendors with food trucks to come to the studio as a treat when we are filming at the sound stages. A couple of months ago, I got a message from someone who worked for a restaurant we frequently ordered lunch from and they started their own restaurant business. They were eager to be a vendor for us but I told them the show got canceled.

We've used local businesses as shooting locations. They ranged from bars to restaurants to hotels and other businesses. We've also used private residences. The production pays the business owner or homeowner for the use of their establishments. Not only do we need shooting locations, but the production needs a place nearby to "stage" their equipment that's not in use at the moment as well as having a specific "holding areas" for background actors and cast. For example, we used a vacant space to make it look like an office for a cleaning business, then the restaurant next door was a holding area for the cast. The Locations department did a "buy out" for the restaurant since they needed it during business hours. The restaurant workers cooked their food and the cast and crew got to sample it, and some of them returned much later on to eat at the restaurant as customers. When I was on Magnum P.I., sometimes Hawai'i businesses would be mentioned in the script, so it was like free advertising for them. Also, Magnum P.I. used La Mariana Sailing Club as the restaurant that one of their characters owns. They built a replica of La Mariana at the Kalaeloa sound stages, but they've also used the exterior of the actual La Mariana for shooting locations.

Also, we used hotels as lodging for guest stars and co-stars.

The last two wrap (end of season) parties for NCIS: Hawai'i was at the Waikiki Aquarium. We also hired local vendors for food and beverages, as well as a local DJ. .

Raising the tax incentives would greatly help the economy and make it more appealing for productions to continue to shoot here. Please, don't let the film industry die here in Hawai'i. So many people I spoke with at the rally are struggling. We deserve to get back to work and do what we love.

Mahalo for your time.

with aloha,

Michelle Umipeg



**SB-732-HD-1**

Submitted on: 3/31/2025 10:44:42 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
La Fa'amausili-Siliato	Individual	Support	Written Testimony Only

Comments:

Dear Members of the Committee,

My name is La and am writing to express my strong support for SB732.

As someone who was recently involved in the filming of the Moana live-action movie, I experienced firsthand how tax incentives can significantly influence location decisions.

One of the biggest things that stood out to me about the process and continues to plague my mind to this day was that there were at least 80 of us who were flown all the way to Georgia, housed for 4-8 weeks, and on top of our pay, were given food stipends. All that money was then pumped straight back into Georgia's economy when it could have been here in Hawai'i instead.

Long story short; despite the rich cultural heritage and breathtaking landscapes of Hawai'i, we filmed in Georgia because their tax incentives were better.

Passing SB732 would help ensure that future productions choose Hawai'i, benefiting our local economy and preserving the authenticity of our stories.

Thank you for considering my testimony.

Respectfully,

La Fa'amausili-Siliato

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee,

My name is Kecia Littman, and I am a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **SB732 SD2 HD1** pertains to the film industry.

I appreciate the legislature's ongoing support for our industry. Applying the general excise tax rate for manufacturers (0.5%) to productions, exempting amounts received by a motion picture project employer from the general excise tax, and including "streaming" in the incentive definition will significantly benefit the working families supporting Hawai'i's film and television industry.

Hawai'i's film industry supports thousands of families with irreplaceable wage jobs. Empowering the film tax incentive boosts state GDP, earnings, and visitor spending. When restricted, economic benefits and storytelling opportunities are lost. Most of the live action "Moana" was filmed in Atlanta, and "Chief of War" largely shot in Aotearoa, where infrastructure is far ahead. To stay competitive globally, Hawai'i must strengthen and stabilize its film tax incentive program. SB732 SD2 HD1 aims to achieve this, supporting thousands of working families in Hawai'i.

**SB732 SD2 HD1 is currently under consideration and I strongly request your committee to review it thoroughly.** Thank you for the opportunity to testify.

In solidarity,

Kecia Littman

**SB-732-HD-1**

Submitted on: 3/31/2025 11:26:03 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

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

Comments:

**TESTIMONY IN SUPPORT OF SB732 HD1 – WITH AMENDMENTS THAT ACTUALLY WORK**

Submitted by: Eric Uyeda

Hearing Date: 4/2/2025

Committee: FIN Committee

Position: Support with Critical Amendments

Chair Kyle T. Yamashita, Vice Chair Jenna Takenouchi, and Members of the Committee,

We all want Hawai‘i to be a global hub for film and media. SB732 moves in that direction — but vision without structure is chaos. Right now, this bill opens the door for bold investment, but with no blueprint. That’s a risk.

—

The Concept Is Strong. The Execution Needs a Redesign.

The idea of a state-backed investment fund for film and media is forward-thinking. It could attract major projects, grow local business, and reshape our economy. But SB732 creates a fund that:

- Operates outside the state treasury
- Spends without appropriations
- Has no audit requirements
- Yet demands private film productions over \$1 million submit third-party audits?

That’s a contradiction — and it puts filmmakers under more scrutiny than the board managing taxpayer money.

—

Let’s Build It Like We Mean It.

Here’s how we bring this idea to life with integrity:

1. Add a Transparency Layer

- Require annual third-party audits of the fund.

- Mandate annual public reporting on investments, returns, and outcomes.
  - Set performance metrics tied to economic impact.
- 

## 2. Rebuild the Board

- Add industry professionals to the board — not just political appointees.
  - Require conflict-of-interest disclosures and prohibit financial self-dealing.
  - Keep the governance clean, smart, and built for public trust.
- 

## 3. Fix the Audit Contradiction

- If producers must audit projects over \$1 million, the fund must meet equal or higher standards.
  - Don't create a double standard that punishes filmmakers and shields the fund.
- 

## 4. Define the Source Code

- Clarify where the money comes from.
- Set spending caps and contribution limits.
- This can't be a blank check or a vague "trust us" scenario.

This is what the fund says

- "Expenditures from the fund may be made without appropriation or allotment."
- 

Let's Get This Right — or Not at All

SB732 has potential, but right now it's a prototype missing key components. Transparency, accountability, and clarity aren't extra features — they're the foundation. Hawai'i deserves a media fund that's as well-designed as the industry it hopes to attract.

Let's pass SB732 with serious, surgical amendments. Build it right. Or don't build it yet.

Mahalo,  
Eric Uyeda

**SB-732-HD-1**

Submitted on: 3/31/2025 11:58:05 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Craig Davidson	Individual	Support	Written Testimony Only

Comments:

Aloha My name is Craig Davidson and I am 1 of very few Working Stunt Coordinators on the island.

I was the Co Stunt Coordinator on Rescue High Surf and The movie industry is my only source of income. I have been in this industry since 1998. I am also one of only 2 Stunt Rigging Coordinators on island. I am responsible for safety rigging for stunt performers and actors on, for example, tall buildings and dangerous cliffs etc. I am also responsible for and kind of performers and actors if they are flying in the air or jumping off of buildings. I have the equipment to do these things here on island.

I am open to a demonstration if any of you would like to see what these things are. But I cannot Survive here on island if there isn't enough productions going on during any given year. Which leads me to the mainland or around the world , away from my family for sometimes 3-6 months or more. I am about to leave to the Dominican Republic in April for 3-4 months because there is nothing pending here on island. This is very hard on my family and I and it's a struggle to be away from home and to keep my marriage together. But I have to work and I am very lucky to have friends on the mainland who hire me. I support more tax incentives and support opening a large studio so we can attract more productions to come here. I have been lucky enough to work at Trilith Studios and Tyler Perry Studios in Georgia. These studio spaces attract more productions to come to Atlanta. I think it will greatly help Hawaii if we had one also. please feel free to reach out if you need anything. My info is below.

Mahalo!

Craig Davidson

47cstunts@gmail.com

**SB-732-HD-1**

Submitted on: 4/1/2025 12:41:55 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

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

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee,

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 support SB732 SD2 HD1**, relating to the film industry.

I'm grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families that support Hawai'i's film and television industry.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65-NZ\$1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

**I strongly support SB732 SD2 HD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity,

Erika Aresta

**SB-732-HD-1**

Submitted on: 4/1/2025 12:51:16 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Raimar Bylaardt II	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee,

My name is Raimar Bylaardt II. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. I strongly support SB732 SD2 HD1, relating to the film industry.

I'm grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families that support Hawai'i's film and television industry.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor

spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action “Moana” movie was filmed in Atlanta. “Chief of War” filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65- NZ\$1.79 to the US \$1. Aotearoa’s physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai’i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai’i.

I strongly support SB732 SD2 HD1. I urge your committee to do the same. Thank you for the opportunity to testify.

In Solidarity,

Raimar Bylaardt II

**SB-732-HD-1**

Submitted on: 4/1/2025 1:02:13 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

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

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee,

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 support SB732 SD2 HD1**, relating to the film industry.

I'm grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families that support Hawai'i's film and television industry.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65- NZ\$1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

**I strongly support SB732 SD2 HD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity,

Ashlee Valeros

**SB-732-HD-1**

Submitted on: 4/1/2025 1:27:58 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Olivia Vela	Individual	Support	Written Testimony Only

Comments:

Aloha chair and committee,

Thank you for giving us the time and opportunity to share the importance of SB 732.

Supporting SB 732 not only favors the livelihood of every person that works in this industry here, but it favors the community as well.

We all know the kind of revenue this industry can generate. To give an example in 2022 North America alone made \$7.5 billion and globally box offices reached \$25.9 billion. There is no doubt being able to support even a portion of that would benefit local families and the entire community. Being a hub for movies and TV creates jobs and opportunities for people who have achieved their dreams, are looking to achieve them, or didn't know it was a possibility. It means people don't have to leave the state to go elsewhere to find those opportunities. With better incentives comes better opportunity for all. You have to give to get. And if it hasn't been figured out already by looking at other locations with great film incentives, it might just be something to consider when looking at the local economy.

When I was little, I wanted so badly to be a part of the movies. I want so many other people's dreams to be a reality, but that cannot happen if this community does not take the initiative to make it so. I would hate to see so many dreams crushed, so many families having to uproot their lives, thousands of people leaving to follow where work is when we could easily create and support this industry.

Knowing the potential this island and its people have to create within the industry and not supporting that would be a devastating and foolish mistake. The opportunities just waiting to come all depend on what you do next. Do you want people to leave or stay? Do you want more possibilities and opportunities for local families and the community or will you keep them closed off and shut down?

Supporting this industry is beneficial to the economy and community. We should be proud to create right here. Proud to see the work of hard working families and individuals on the silver screen. Proud that we can be a part of something that reaches so many people. We should be fighting to grow the industry here, to let it flourish, and I hope you get to see and feel how proud and grateful we are through our stories and testimonies.

Thank you again for hearing us out.

**SB-732-HD-1**

Submitted on: 4/1/2025 3:06:07 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Jodi Rodar	Individual	Oppose	Written Testimony Only

Comments:

Aloha Chair Rhoads, Vice Chair Gabbard, and members of the Judiciary Committee,

My name is Jodi Rodar and I **strongly oppose HB732 HD2 SD1**, which would open the door to ever more coastal development projects to bypass Special Management Area (SMA) use permit requirements - placing our fragile and vital coastal areas and nearshore resources at risk of undue harm.

Climate destabilization, sea level rise, and increasingly severe storms and floods not only threaten our fragile coastal ecosystems, but also our associated cultural, subsistence, and recreational practices and activities; public shoreline access; existing coastal infrastructure and buildings; and ocean-based visitor industry. This means we must enhance, and not weaken, protections against the potential harms of coastal development, including in particular the robust public input and review requirements of SMA use permits.

This bill instead does the opposite, by reducing the types of coastal development projects that would be subject to the oversight, transparency, and accountability requirements of SMA use permits issued under the Coastal Zone Management Act. The under-informed project approvals that result would in turn irreparably harm our beaches and shoreline areas, and the myriad public rights and interests that they support.

There is nothing “minor” about coastal development, and rising construction costs shouldn't make us turn our back to our rising seas. I urge the Committee to **HOLD HB732 HD2 SD1**. Thank you.

Sincerely,

Dr. Jodi Rodar

**SB-732-HD-1**

Submitted on: 4/1/2025 3:27:54 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Mahealani Kahala	Individual	Support	Written Testimony Only

Comments:

Aloha Chair, Vice Chair, and the Finance Committee,

My name is Mahealani Kahala. I have been working in the Film Industry for eight years. Previous to this, I was working at the Capitol alongside all of you for two years. And though I respect what you folks are doing, I am truly proud to say I am working in my dream career. **I strongly support this bill**, and my hope is that you do as well. It could use some amendments, but please give our industry a fighting chance by passing this bill.

I have been unemployed for the last seven months, going on eight-- it is the longest I have been unemployed since starting in this industry (including during covid). I have exhausted my unemployment, and am very eager to get back to work. If you provide the incentive, the work will come!

Mahalo for your time!

Mahealani Kahala.

**SB-732-HD-1**

Submitted on: 4/1/2025 3:31:38 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Natalia Sarmiento Barrios	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee,

My name is Natalia Sarmiento Barrios. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly support SB732 SD2 HD1**, relating to the film industry.

I'm grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families that support Hawai'i's film and television industry.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65-NZ\$1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

**I strongly support SB732 SD2 HD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity,

Natalia Sarmiento Barrios

**SB-732-HD-1**

Submitted on: 4/1/2025 3:49:36 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Sarah Lasko	Individual	Support	Written Testimony Only

Comments:

Thank you so much for supporting our Hawai‘i actors, technicians, and hospitality staff. I support SB732, because a robust and stable incentive program is not only good for our members, crew, technicians and the creative industries; it also benefits the whole state by creating living wage jobs and diversifying our economy.

As an actor, the opportunities for tv and film work in Hawai‘i can rival that of other major cities in the US. When productions see the benefits of filming in the beautiful state of Hawai‘i, they will invest their money here and bring thousands of dollars to the economy, benefiting the local community immensely. It also serves as a great way to spread the history, natural beauty, and culture of Hawai‘i across the country, encouraging those outside the state to take an interest in the cultivation and preservation of Hawai‘i's natural beauty.

Thank you for your support and thank you for taking the time to read this email.

**SB-732-HD-1**

Submitted on: 4/1/2025 5:24:33 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Michael Carreño	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee,

My name is Michael Carreño. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly support SB732 SD2 HD1**, relating to the film industry.

I'm grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families that support Hawai'i's film and television industry.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65-NZ\$1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

**I strongly support SB732 SD2 HD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity,

Michael Carreño

**SB-732-HD-1**

Submitted on: 4/1/2025 5:57:06 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Kelly Kraynek	Individual	Support	Written Testimony Only

Comments:

My name is Kelly Kraynek I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. I strongly support SB732 SD2 HD1, relating to the film industry.

I'm grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families that support Hawai'i's film and television industry. Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War"

filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65-NZ\$1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

I strongly support SB732 SD2 HD1. I urge your committee to do the same.

Thank you for the opportunity to testify.

In Solidarity,

Kelly Marie Kraynek

**SB-732-HD-1**

Submitted on: 4/1/2025 6:23:08 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Sally "Kalei" Davis	Individual	Support	Written Testimony Only

Comments:

Aloha,

I am Sally "Kalei" Davis. I am an actor and SAG/AFTRA member that has made my living in the Hawaii Film Industry since the 1980's.

I support SB732. Though I think the cap needs to be raised to at least 75M or removed completely.

There are no productions being filmed in Hawaii now. This is by far the worst it's ever been. This is because other countries and States offer much better Tax incentives. We also need to remove the 4.71% payroll tax imposed on the productions. Nowhere else does this!! It's killing our industry.

The beauty of Hawaii is no longer enough to attract productions.

Please support the thousands of local crew that are out of work!

Mahalo,

Kalei

**SB-732-HD-1**

Submitted on: 4/1/2025 6:23:22 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Richard Spelman	Individual	Support	Written Testimony Only

Comments:

Aloha Chair, Vice Chair, and members of the House committee

My name is Richard Spelman. i am member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawaii. I STRONGLY SUPPORT SB732 SD2 HD1, relating to the film industry. I am grateful for the legislatures continued support of our industry. Hawaii's film industry supports thousands of working families in the state of Hawaii. These thriving wage jobs are irreplaceable by other industries. When the film tax credit is empowered, this industry generates significantly to the state GDP, earnings, and even visitor spending. It is imperative that Hawaii strengthens and stabilizes the film tax incentive program to be competitive in the global market. SB372 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and support thousands of working families in Hawaii. PLEASE support SB732 SD2 HD! Thank you for the opportunity to testify.

In Solidarity

Richard Spelman

**SB-732-HD-1**

Submitted on: 4/1/2025 6:35:51 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Donald Peter Kale Chong	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee,

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 support SB732 SD2 HD1**, relating to the film industry.

I'm grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families that support Hawai'i's film and television industry.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65- NZ\$1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

**I strongly support SB732 SD2 HD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity,

Donald Peter Kale Chong

**SB-732-HD-1**

Submitted on: 4/1/2025 6:41:38 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

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

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee,

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 support SB732 SD2 HD1**, relating to the film industry.

I'm grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families that support Hawai'i's film and television industry.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65-NZ\$1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

**I strongly support SB732 SD2 HD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity,

Travis Hoover

**SB-732-HD-1**

Submitted on: 4/1/2025 7:00:22 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

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

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee,

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 support SB732 SD2 HD1, relating to the film industry.

I'm grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families that support Hawai'i's film and television industry. Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65-NZ\$1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

I strongly support SB732 SD2 HD1. I urge your committee to do the same.

Thank you for the opportunity to testify.

In Solidarity,

Kaipu Seales

**SB-732-HD-1**

Submitted on: 4/1/2025 7:11:09 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Helena Chow	Individual	Support	Written Testimony Only

Comments:

Thank you Rep. Yamashita for allowing me to testify. I have been a passionate makeup artist for over 15 years. Within the last few years, working in the film industry has changed my life tremendously. It has fulfilled a fire in me that existed deep down inside, but never thought I could achieve. The industry has helped me make a living as an artist and has helped me support my family. I would like the bill to apply the manufacturers .5% GET for films and to include 'streaming' in the definition of the incentive.

Thank you for your time and consideration.

**SB-732-HD-1**

Submitted on: 4/1/2025 7:11:28 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Crystal Thornburg-Homcy	Individual	Support	Written Testimony Only

Comments:

I have been a supporter of the film industry for 20 years. It is our family livelihood. We need to bring back jobs to the island and support our local economy and everyone that's been in the film industry. We need state tax breaks for the film industry so that we can get more productions in the state.

**SB-732-HD-1**

Submitted on: 4/1/2025 7:15:08 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

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

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee,

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 support SB732 SD2 HD1**, relating to the film industry.

I'm grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families that support Hawai'i's film and television industry.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65- NZ\$1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

**I strongly support SB732 SD2 HD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity,

Kevin Kersting



**SB-732-HD-1**

Submitted on: 4/1/2025 7:20:26 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Laura Aguon	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi and members of the House Committee

My name is Laura Aguon

I'm a member of the union 665, The union representing technicians and artisans in Hawaii's entertainment industry.

I strongly support **SB732 SD2HD1** relating to the film industry.

I'm grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families that support Hawai'i's film and television industry.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65- NZ\$1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

**I strongly support SB732 SD2 HD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity,

Laura Aguon

**SB-732-HD-1**

Submitted on: 4/1/2025 7:23:57 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Nicholas Gianforti	Individual	Support	Written Testimony Only

Comments:

As a resident of Hawai'i and a SAG-AFTRA member, I am grateful for the legislature's continued support of our industry. Specifically, with this measure, I appreciate the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive.

Thank you to the Chair and the Committee for hearing this bill.

**SB-732-HD-1**

Submitted on: 4/1/2025 7:28:16 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Catherine Valdovino	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee, My name is Catherine Valdovino . I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. I strongly support SB732 SD2 HD1, relating to the film industry.

I'm grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families that support Hawai'i's film and television industry.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i.

These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65- NZ\$1.79 to the US\$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

I strongly support SB732 SD2 HD1. I urge your committee to do the same.

Thank you for the opportunity to testify.

In Solidarity,

Catherine Valdovino



**SB-732-HD-1**

Submitted on: 4/1/2025 7:37:07 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Victoria Cox	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee,

My name is Victoria Kaplan. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly support SB732 SD2 HD1**, relating to the film industry.

I'm grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families that support Hawai'i's film and television industry.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65- NZ\$1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

**I strongly support SB732 SD2 HD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity,

Victoria Kaplan

**SB-732-HD-1**

Submitted on: 4/1/2025 8:12:44 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

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

Comments:

**Aloha Chair Yamashita, Vice Chair Takenouchi, and Members of the House Committee on Finance,**

My name is Brian Patrick Wallace, and I am a proud member of IATSE Local 665. I was born and raised in Hawai‘i, graduated from ‘Iolani School, and attended the University of Hawai‘i. I’ve worked in the film industry here for the past 20 years. This is more than a job — it’s been a part of my family and my identity for generations. My father just retired after dedicating 40 years of his life to this industry.

I am submitting strong testimony in **support of SB732 SD2 HD1** because my livelihood — and the livelihoods of thousands of others — depend on it. We are not talking about abstract policy. We are talking about whether or not I can continue to live and work in the place I love and call home.

The past year has been devastating. Productions have slowed to a near halt. Most of us have been out of work for over six months. Food banks have opened just to support our community of workers. People — friends, neighbors, union family — are struggling to pay rent, to buy groceries, to stay afloat. Without this bill, without the stability and investment it represents, many of us will have no choice but to leave Hawai‘i to find work elsewhere.

I don’t want to leave. This is my home. My family has built our lives here, generation after generation. But if this measure does not pass, the very industry we helped to grow may no longer be viable for us.

SB732 is not just about a tax credit. It's about Hawai'i's commitment to its working-class creatives, technicians, and storytellers. It's about building a future for local workers in a competitive global industry. It's about whether people like me — who have invested our lives into this field — can continue to live and work in the islands we love.

Please, pass SB732 SD2 HD1. Our future depends on it.

**With deep respect and urgency,**

**Brian Patrick Wallace**

IATSE Local 665

Honolulu, Hawai'i

**SB-732-HD-1**

Submitted on: 4/1/2025 8:17:33 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Kaycee Phillips	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee,

My name is Kaycee Kaleo Phillips. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly support SB732 SD2 HD1**, relating to the film industry.

I'm grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families that support Hawai'i's film and television industry.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65- NZ\$1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

**I strongly support SB732 SD2 HD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity,

Kaycee Kaleo Phillips

**SB-732-HD-1**

Submitted on: 4/1/2025 8:18:32 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Alexa Hinds	Individual	Support	Written Testimony Only

Comments:

First, I want to sincerely thank you for taking the time to read my testimony. It means so much to be heard—especially now, when our industry is struggling more than ever.

The Hawai‘i film industry holds a special place in my heart. It’s unlike any other I’ve worked with on the mainland. Here, we are family—‘ohana. We know each other, we’ve grown up together, and we support one another through everything. But now, our family is being torn apart as productions leave for other states offering better incentives. Films that should be showcasing Hawai‘i are instead using sound stages or shooting elsewhere to “fake” our islands because it’s cheaper. And who can blame them? But Hawai‘i shouldn’t just be a backdrop—it should be the main character. Yet, without competitive or improved incentives, that’s becoming impossible.

The challenges of COVID, the writers’ strike, and the SAG-AFTRA strike have already taken a heavy toll on us here in Hawai‘i. And now, with the industry at risk of disappearing altogether, those of us who have dedicated 20+ years to this craft are left wondering—what do we do? Do we give up and find “regular” jobs because our careers, our passion, have been taken from us? Even those just starting out in this industry face an uphill battle.

I originally came to Hawai‘i for what was meant to be a one-year project, but I fell in love with this place—and Hawai‘i embraced me in return. The people I’ve worked with and the community I’ve become a part of embody the true Aloha spirit in a way I never realized I was searching for.

The film industry brings so much to these islands. Time and again, I’ve met people while filming at hotels or public locations who tell me they came to Hawai‘i because they watched a show filmed here. Our industry supports local businesses, creates hundreds of jobs for residents, and even boosts tourism. Without legislation like SB732, we risk losing not just jobs, but an entire ecosystem of businesses and opportunities that impact thousands of people.

Please, for the sake of all of us—including Hawai‘i itself—consider passing this bill.

**SB-732-HD-1**

Submitted on: 4/1/2025 8:19:55 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Nigel Nally	Individual	Support	Written Testimony Only

Comments:

Aloha,

Thank you for receiving my testimony supporting Bill SB732 SD2 HD1

This bill is important on so many levels..not only supporting local businesses, the local economy and tourism..but local families are able to provide for their ohana.

The money that is pumped back into the economy is massive..the numbers don't lie..but if we can't get this bill passed and start getting tv and film back here we will be left behind.

I grew up in Aotearoa..my first job was on lord of the rings..I have seen what projects like that have done to the economy, to the country..that whole film is an advertisement for tourism..

People love Hawaii and want to see Hawaii..we need to be able to work to showcase to them what a beautiful place we live in..

Mahalo for your consideration on this

Please let's move forward with this and help us all get back to work

Nigel Nally

**SB-732-HD-1**

Submitted on: 4/1/2025 8:24:54 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Alexandra Fernandes	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee,

My name is Alexandra Fernandes. I'm from Kaimuki, I'm a Graphic Designer and a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. I have found consistent and continual employment in our local film industry for 15 years until the past year and **I strongly support SB732 SD2 HD1**, relating to the film industry.

I'm grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families that support Hawai'i's film and television industry.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65- NZ\$1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

**I strongly support SB732 SD2 HD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity,  
Alexandra Fernandes

**SB-732-HD-1**

Submitted on: 4/1/2025 8:29:10 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
joseph simpliciano	Individual	Support	Written Testimony Only

Comments:

For a community member who watches the film industry closely and sometime personally. This bill aims to do what so many other states have succeeded in. The role of the film industry has helped so much states, its people and most of all the continual flow of tourism to places where movies or films was shot. This bill is long overdue and in my opinion barbers point which is failing should be leased to the film industry.

**SB-732-HD-1**

Submitted on: 4/1/2025 8:34:59 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Wainani Young Tomich	Individual	Support	Written Testimony Only

Comments:

**Aloha Chair Yamashita, Vice Chair Takenouchi, and Committee Members,**

My name is Wainani Young Tomich. I am Native Hawaiian and a proud member the Directors Guild of America. I strongly support SB732 SD2 HD1.

Thank you for your continued support of our industry. This bill takes critical steps to keep Hawai'i competitive by adjusting tax policies that impact productions, ensuring they can thrive here instead of moving elsewhere. Including "streaming" in the incentive definition is also a necessary update for today's industry. These measures will protect thousands of good-paying jobs for local families.

When our film industry flourishes, so does Hawai'i's economy. Without a strong, stable incentive program, productions take their business—and their jobs—elsewhere. Just look at how much of the live-action *Moana* was filmed in Atlanta or how *Chief of War* shifted work to Aotearoa. We must act now to keep these opportunities here.

I urge you to pass SB732 SD2 HD1 and support the workers who make this industry possible.

**Mahalo for your time.**

Wainani Young Tomich

DGA 1st Assistant Director

**SB-732-HD-1**

Submitted on: 4/1/2025 8:38:31 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Sue Chipperton	Individual	Support	Written Testimony Only

Comments:

My name is Sue Chipperton, and I am writing to submit testimony in support of SB732 SD2 HD1. This bill includes essential updates to the film tax credit program—updates that are critical to reviving Hawai‘i’s film industry and supporting the thousands of local professionals who rely on it.

I’ve worked as a professional animal trainer in the film industry for 30 years, including two decades in Hollywood. Over the years, I’ve trained some of the most iconic animals in entertainment—from the Taco Bell Chihuahua to Bruiser from *Legally Blonde*, and even the Aflac ducks. In 2004, after working on *Godzilla* here in Hawai‘i, I was encouraged by local crew members to stay and help build a local animal talent resource, something that didn’t yet exist here. So I did.

I made Hawai‘i my home and founded an animal company - CheckThe Gate - on O‘ahu to supply trained animals to productions filming in the Islands. My first job here was *Jurassic World*, and what followed was incredible: *Hawai‘i Five-0*, *Magnum PI*, *NCIS: Hawai‘i*, *Jungle Cruise*, *Triple Frontier*, and many more. Business was thriving, and life felt full of possibility.

Sadly I have only worked 23 days since July 13th, 2023. Eight of which required flying to L.A. to find work. For the first time in 30 years, I did not qualify for union health insurance, and as of January 1st, 2025, I’ve had to start paying out of pocket for coverage with no steady income to rely on.

This is my story, but it’s not just mine—it’s the story of our entire local industry. Thousands of amazing locals, skilled, hardworking people across Hawai‘i are in the same position. We are the behind-the-scenes crew—the electricians, carpenters, costumers, makeup artists, animal wranglers, and more—who make film and television production possible. And right now, we’re out of work.

Unions have set up food banks. People are struggling to afford rent, groceries, and basic necessities. The economic ripple effect is staggering—state and local businesses are losing millions while we wait for legislative action.

SB732 is our chance to stay in the game—to bring productions back, to revive our industry, and to protect the livelihoods of thousands of local families.

Please, for all of us who call Hawai‘i home and have given our lives to this industry—please, please support SB732 SD2 HD1.

With heartfelt gratitude,  
**Sue Chipperton**  
Professional Animal Trainer  
O‘ahu, Hawai‘i

**SB-732-HD-1**

Submitted on: 4/1/2025 8:41:27 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Shereen Balles	Individual	Support	In Person

Comments:

Aloha mai kākou Chair and Comittee,

My name is Shereen Balles and I SUPPORT SB 732 SD2 HD1. I am a member of SAGAFTRA and have been an I Actress for 15 years. I am also a Singer, Songwriter, Writer, Producer, Director, Caterer, Cultural Advisor, Props Builder, Set Dresser in the Film Industry. I work primarily in front of the camera as an actress, and have worked in production on various features and independent Films, One short film " A Way Out" based on a true story bringing awareness to mental health and domestic violence in Hawai'i. I wrote, acted in and directed this film with the support of so many talented professionals in the film industry. Without them our film would not have been possible.

I also have worked as a background actress on shows like NCIS Hawai'i, Rescue Hi Surf, Hawai'i Five-O, Magnum PI, Jurassic World, Godzilla, Cougartown, Down To Earth, Kahala Sunset, Ulana, and Maria del Mar.

We are grateful for the legislature's continued support of our industry.

For SB 732, please apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive."

Mahālo nūnui for hearing this Bill.

Me ke Aloha Pumehana Pau'ole,

Shereen Balles

**SB-732-HD-1**

Submitted on: 4/1/2025 8:45:16 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Georgette Nohea Stevens	Individual	Support	Written Testimony Only

Comments:

Aloha chair and committee members,

It is with great ha‘aha‘a (humility) and aloha that I explore you to pass this bill.

SB732’s adjustments to the general excise tax (GET) and the clarification of terms such as “streaming platform” reflect a thoughtful approach to encouraging industry growth while preserving critical oversight. These updates signal to production companies that Hawai‘i is not only a beautiful place to film, but also a forward-thinking, business-friendly destination with clear guidelines and fair opportunities for tax incentives.

The film and media industry holds immense potential for Hawai‘i’s economy. With increased investments and strategic tax policies, we can generate thousands of jobs, support small businesses, and showcase our islands’ culture, history, and natural beauty on a global stage. This is not just about creating entertainment—it’s about creating sustainable economic opportunities for local families and communities.

For these reasons, I urge the committee to pass SB732. Thank you for your consideration and for supporting efforts to strengthen Hawai‘i’s economy and workforce.

Mahalo piha,

Nohea

**SB-732-HD-1**

Submitted on: 4/1/2025 8:48:31 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Dean Ramos	Individual	Support	Written Testimony Only

Comments:

**Testimony in Support of SB732 SD2 HD1**

As a certified Accountant in Media Production through Good Jobs Hawaii, I strongly support SB732 SD2 HD1. This legislation will significantly impact our state's film and television production industry, and it is essential for its continued growth and success.

Since becoming certified as an Accountant in Media Production, I've had the opportunity to learn about the advantages of having larger productions in a local economy. With Hawaii's history of producing media, these projects create film jobs and influence tourism and export appreciation for our home and locals. I believe that the more we can control our narrative through media, the more we can preserve our stories.

This legislation will encourage producers to hire local talent and crew members by providing an additional 5% tax credit to qualified productions with a workforce of at least 80% local hires. This will have a positive impact on our state's economy and create more job opportunities for residents.

Furthermore, increasing the aggregate cap amount of film production tax credits allowed in any given year will provide greater flexibility and certainty for productions looking to film in our state. This change will enable us to compete more effectively with other states that offer similar incentives, essential for attracting new projects and creating jobs.

Additionally, including broadcast and streaming platform productions under the film production tax credit will bring our state's incentive program in line with the industry's changing landscape. As streaming platforms continue to grow in popularity, this change will ensure that we are competitive in attracting these types of productions and the economic benefits they bring.

Applying the GET rate for manufacturers to productions will simplify the tax calculation process and reduce the administrative burden on producers. This change will make it easier for productions to do business in our state and reduce the risk of errors or disputes.

Finally, exempting from GET amounts received by a motion picture project employer from a client equal to amounts disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, employment benefits, and payments to loan-out companies will help ensure that producers are incentivized to hire local talent and crew

members. This exemption will also reduce the administrative burden on production and encourage them to continue business in our state.

In conclusion, SB732 SD2 HD1 will positively impact our state's film and television production industry. By providing additional incentives for local hires, increasing the aggregate cap amount of tax credits, including broadcast and streaming platform productions, applying the GET rate, and exempting amounts received by employers from client payments, this legislation will create more job opportunities, attract new projects, drive economic growth, and promote our state's unique culture and identity.

Thank you for considering my testimony. Please support SB732 SD2 HD1 and help take our state's film and television production industry to the next level.

Sincerely,

Dean Ramos

**SB-732-HD-1**

Submitted on: 4/1/2025 8:49:53 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
justin anderson	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee,

My name is Justin Anderson. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly support SB732 SD2 HD1**, relating to the film industry.

I'm grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families that support Hawai'i's film and television industry.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65- NZ\$1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

**I strongly support SB732 SD2 HD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity,

Justin Anderson

**SB-732-HD-1**

Submitted on: 4/1/2025 8:51:25 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
paul ehman	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee,

My name is Paul Ehman, owner of Ehman Productions, Inc. on Maui. We are a rental house and production facilitator. **I support SB732 SD2 HD1**, relating to the film industry.

I'm a Producer and member of IATSE Local 665, IBEW and the commercial Director Guild of America (DGA). We produce or work with union and non-union jobs.

I feel strongly that non-union jobs **should not be** required to notify the unions. It would directly violate just about every non-disclosure agreement we have to sign to review and bid on the initial (creative) portions of the project(s). There is a huge amount of potential non-union production and convention work here that may not qualify for the tax incentive but would benefit from a healthier production environment.

Perhaps something like "Applicants which are signatory to any union must provide evidence of contacting all local labor unions servicing Hawaii's film industry" is more appropriate.

While it makes sense that signatory applicants should contact the unions, non-signatory entities producing smaller projects should not be required to contact the unions for non-union jobs.

**I strongly support SB732 SD2 HD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

Aloha,

Paul Ehman

**SB-732-HD-1**

Submitted on: 4/1/2025 8:55:41 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Krista Carella	Individual	Support	Written Testimony Only

Comments:

Aloha - Respectfully, I am writing in favor of SB732 SD2 HD1.

This measure contains suggested updates and revisions that are desperately needed to keep the film industry in Hawai'i, in particular, this line about GET exemption from payroll:

"Exempts from the GET amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies."

I produce commercials that usually come in under the \$500k range (all \$500k goes to Hawaii locals and businesses when I do commericals), but because of the 4.712% tax on payroll I have already lost several jobs to mexico, costa rica, and other locations, just since August 2024. This tax law needs to change, we shoudlnt be taxed on people's payroll.

**Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House Committee,**

My name is Connie Kramer, and I am writing today in **strong support of SB732 SD2 HD1**, relating to the film industry.

I have worked in Hawai‘i’s hospitality industry for over a decade, and I am also the wife of Charles Kramer, a lighting technician and proud IATSE Local 665 member who has worked in film and television for over 25 years. I have seen — both professionally and personally — how vital the film industry is to our local economy, our families, and our culture.

In hospitality, we know that when a film production comes to Hawai‘i, it’s not just about what happens on camera. Productions bring in cast, crew, and support teams who stay in our hotels, dine in our restaurants, and shop at our stores. They book meeting spaces, hire transportation companies, and inject energy and spending into every community they touch. They help keep rooms full during slower seasons and drive destination branding that benefits our visitor industry long after the cameras stop rolling.

Beyond hotels and restaurants, I’ve seen firsthand how productions help *small, locally owned*, and *legacy businesses* — many of them Native Hawaiian — survive in an increasingly competitive and often unaffordable economic climate. From plate lunch spots and floral vendors to wardrobe suppliers and neighborhood hardware stores, these businesses receive contracts and visibility from productions that they could never afford to gain through traditional means. In many cases, these opportunities have been the difference between staying open and shutting down.

When Hawai‘i has a strong, stable, and competitive film tax incentive program, everyone benefits — not just those on set. But when we lose productions to other locations with better support, we lose more than jobs. We lose exposure, opportunity, cultural voice, and crucial economic lifelines to industries like mine.

**SB732 SD2 HD1** is a critical measure that will help ensure Hawai‘i remains competitive on the global production stage. By lowering the general excise tax rate for productions, exempting pass-through wages and benefits from GET, and including streaming platforms in the definition of qualifying projects, this bill will directly support working families, strengthen local businesses, and boost industries like hospitality that are deeply interconnected with film.

As a wife, a mother, and a professional who deeply loves and believes in the future of Hawai‘i, I respectfully urge you to pass SB732 SD2 HD1.

**Mahalo nui loa** for the opportunity to testify.

Warmly,

**Connie Kramer**

Hospitality Professional & Community Advocate  
Spouse of IATSE Local 665 Member

**SB-732-HD-1**

Submitted on: 4/1/2025 8:59:44 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Jean Simon	Individual	Support	Written Testimony Only

Comments:

Please, please, please pass this bill! We who work in the industry need this for film to continue in Hawaii. Like I've said before, the tax credits aren't money out of the budget. The film industry brings in a huge "pie" of money. The incentives give back a small slice of that huge "pie".

Hawaii needs to diversify its income base. Tourism isn't the only industry that we have here. We need filming income to come to this state! The thing is... the film industry supports the tourism industry! We generate interest in visiting Hawaii by portraying Hawaii on the big and the small screen!

Please keep this bill moving forward!

Mahalo,

Jean S Simon

**SB-732-HD-1**

Submitted on: 4/1/2025 9:01:49 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Michael Cruickshank	Individual	Support	Written Testimony Only

Comments:

Thank you for taking the time to read this testimony. I have been a union member in Local 600 (Camera Guild) since 2003. I worked for many years in the film industry in Los Angeles prior to relocating back home to be with my aging parents here in Honolulu. I worked consistently for many years providing for the needs of my family, health insurance for my family, a home for my family etc. When we relocated to Hawaii, I was in need of a break from the busy hustle and bustle of the LA film industry. As Local 600 is a nationwide union, I informed them of my relocation and was eligible to work here in Hawaii. After a bit of time (and the need to earn some money and reinstate our health care) I reached out to a fellow camera team member on Hawaii 5-0 and asked if there were any opportunities to come in periodically. I was invited to come and "dayplay" on days where they needed more crew and I have to say I was met with the warmest, kindest, most welcoming, talented group of crew members that I had ever worked with. As I further ingrained myself in the film community here in Hawaii, I really began to look forward to being on set again. The camaraderie and spirit of aloha was abundant on all the projects I had the good fortune to be a part of. Becoming a regular part of the film ohana here in Hawaii was so much different than it was in LA. I have made many friends and truly appreciate the dedication and spirit that drives the hardworking members of our film community.

We made it through COVID and the the Writers' and Actors' strikes, and now we, as a group of highly specialized, hard working citizens are now faced with a complete lack of work. I have been a freelancer in this industry for nearly 3 decades and have dedicated my life to to this work. Even when times were slow in the past, there was always some hope that things would be okay and it always was. Now, it feels like the worst I have ever experienced. My family and I have a Senior in high school and we are struggling to face the cost of higher education. Due to lack of hours we have also lost our vital, industry provided health insurance, which adds a significant extra cost to our already tight monthly budget. Our unemployment benefits have been depleted at this point as well. We are trying to piece together small projects here and there, but the tax burden of freelance (non-payroll) work is also very prohibitive. Between the self-employment tax imposed by the federal government, and the nearly 5% state imposed GET (on every transaction) we are liable for also decreases our ability to afford much outside the basic necessities.

Hawaii is such a special, unique and beautiful place. It has vibrant people, locations, and a spirit and energy that is unmatched in other places. This industry has helped to provide decent paying jobs and healthcare for so many local people. Through that, it has helped funnel money throughout the state as it has provided the opportunity for people to earn enough to dine out, shop locally, and most importantly purchase homes. Now, when I talk to my brothers and sisters

in the industry, we all share the same concerns of what we will do now with the lack of work. Our industry is so unique that it is difficult to apply our experience to other fields, so the thought of pivoting into other industries is also very daunting.

We need the government to help incentivise productions to return and stay in Hawaii. We are a large sector of citizens who are facing real hardship and potential financial disaster. We need to discuss infrastructure that will also be enticing to bring work back to Hawaii.

In closing, I feel very deeply for the dear friends I have made and worked alongside with here in Hawaii. I know the worry and the struggle that my family and I are facing and I know that we are not alone. It is time to pull together and show the world that Hawaii is a welcoming place to bring creative and thought provoking visual storytelling projects. If we, the filmworkers, can thrive again, we can help elevate our entire island community as we will be able to give back in so many ways.

Thank you for taking the time to hear us out and please move this bill SB732 SD2 HD1 forward so that we can be stronger in bringing film, television, commercial and streaming projects back home.

Sincerely,

Michael Cruickshank, member: IATSE Local 600

Aloha Chair DeCoite, Vice Chair Wakai, and members of the Senate committee,

My name is **Linda Vollert**. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly support SB732**, relating to the film industry.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65-NZ\$1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 will expand the definition of a "Qualified Production" to include broadcast and streaming platforms, will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

**I strongly support SB732. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity,  
Linda Vollert  
Honolulu, Hawaii

**SB-732-HD-1**

Submitted on: 4/1/2025 9:10:14 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Michael Myers	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee,

My name is Michael Myers. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly support SB732 SD2 HD1**, relating to the film industry.

I'm grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families that support Hawai'i's film and television industry.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65- NZ\$1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

**I strongly support SB732 SD2 HD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity,

Michael Myers

**SB-732-HD-1**

Submitted on: 4/1/2025 9:11:11 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Christopher Putt	Individual	Support	Written Testimony Only

Comments:

**Aloha Chair Yamashita, Vice Chair Takenouchi, and Members of the House Committee on Finance,**

My name is **Christopher Putt**, and I'm a lifelong resident of Hawai'i and a proud member of **IATSE Local 665**. I've worked in the film and television industry here for **over 20 years**, following in the footsteps of my father, who also dedicated his career to this industry and helped shape the foundation of local production in these islands.

This isn't just a job to me — this is a family legacy, a way of life, and my primary means of supporting my loved ones. I'm submitting testimony in **strong support of SB732 SD2 HD1** because the outcome of this bill will directly determine whether or not I can continue to earn a living in Hawai'i.

Right now, the local film industry is at a breaking point. Work has slowed to a crawl. I, along with many of my colleagues, have been **unemployed for months**. People in our community — talented, experienced professionals — are struggling to meet basic needs. Some are already being forced to leave Hawai'i just to find work.

This bill is more than legislation — it's a lifeline. It modernizes our film incentive and creates opportunities that will bring back productions, restore jobs, and keep our skilled local crew working. It also lays the groundwork for more sustainable growth through strategic investment in projects and people.

If this bill does not pass, I don't know how I'll continue to provide for my family. And I don't know how long I'll be able to stay in the place that raised me.

Please support SB732 SD2 HD1. It's our hope for recovery, our path forward, and a chance to keep Hawai'i talent working at home.

**With respect,**

**Christopher Putt**

IATSE Local 665

**SB-732-HD-1**

Submitted on: 4/1/2025 9:18:24 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Christine Russo	Individual	Support	Written Testimony Only

Comments:

Aloha,

My name is Christine Russo. I am a teacher at James Campbell High School and the parent of 3 keiki. In March of last year my twins landed an extra role as Baby Miley on Rescue: HI-Surf. While on set I was moved by the extend to which locals were running the production. I thought about my students, many of whom could benefit by working in the film industry here in Hawaii rather than off on the mainland. Please support this bill! It will create local jobs!

Mahalo for your consideration!

Christine

**SB-732-HD-1**

Submitted on: 4/1/2025 9:23:26 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Michael Tereschuk	Individual	Support	Written Testimony Only

Comments:

Aloha committee,

My name is Michael Tereschuk and I have worked as a Costumer in the Film Industry for Thirty plus years, twenty here in Hawaii.

I am writing in support of SB732 SD2 HD2.

I have been fortunate to have worked on almost all of the productions that have filmed here since 2005. I love my job and I am grateful to be able to make a decent living with my Union wage.

We have experienced some tough times lately due to Covid, strikes, and the cancellation of NCIS HAWAII. I am struggling these days and this Bill would bring back a lifeline of work to our Island.

Please pass this bill!

thank you,

Michael Tereschuk

**SB-732-HD-1**

Submitted on: 4/1/2025 9:24:26 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Mariann Tesauro	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee,

My name is Mariann Tesauro, I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly support SB732 SD2 HD1**, relating to the film industry.

I'm grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families that support Hawai'i's film and television industry.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65- NZ\$1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

**I strongly support SB732 SD2 HD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity,

Mariann Tesauro

Studio Teacher IATSE Local 665



**SB-732-HD-1**

Submitted on: 4/1/2025 9:30:41 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Julie Scalpone	Individual	Support	Written Testimony Only

Comments:

Aloha. I am writing in support of SB732. Thank you for hearing the film community's cries to be heard. The people in this community are some of the best I've ever gotten to know and helping to lift them up will lift all of Hawai'i up. The stories we tell and the businesses/communities we aid along the way have a profound effect. Please use aloha and rebuild the film industry, tourism industry, and boost the local economy in Hawai'i by continuing to support SB732. Mahalo!

**Subject: Film Tax Incentive Bill**  
**Re. Bill: SB 732**

Aloha Chair and Committee,

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.

Thank you for the opportunity to rally at the Capitol on Monday, March 31, and for this opportunity to now submit testimony.

Our industry is in an alarming contraction nationwide. Immediate improvements to our tax incentive are needed. If nothing is done, it will likely kill the entire entertainment production industry in the state of Hawaii. Countless jobs, entire occupations, and businesses will be lost.

There is a reason our industry is under the umbrella of DBEDT. 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 Thailand, which also has similar beautiful locations, but a better tax incentive.

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](mailto:cheryl.sakai@icloud.com) |  <https://www.imdb.com/name/nm3842454/>

**SB-732-HD-1**

Submitted on: 4/1/2025 9:39:27 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Melinda Santhany	Individual	Support	Written Testimony Only

Comments:

Aloha, I am submitting strongly in support of SB732 SD2 HD1

Mahalo,

Melinda Santhany, MD

**SB-732-HD-1**

Submitted on: 4/1/2025 9:50:07 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Vincent Laurent Loïc LEQUERTIER	Individual	Support	Written Testimony Only

Comments:

Hawaii has always been a dream destination, not just for travelers like myself—who have been lucky enough to visit twice—but also for filmmakers who bring its breathtaking landscapes to screens worldwide. Productions like *Magnum P.I.* have not only entertained millions but also showcased the islands’ beauty, inspiring visitors and fueling the local economy.

SB732 is essential to keeping Hawaii’s film industry strong. By maintaining and improving production incentives, the bill ensures that major studios continue choosing Hawaii, sustaining thousands of jobs and boosting tourism. Every dollar spent on film production ripples through local businesses, from hotels and restaurants to transportation and small vendors. Without these incentives, Hawaii risks losing out to other filming destinations.

Having personally experienced the magic of Hawaii, I know how powerful its allure is. Let’s make sure future generations of filmmakers, tourists, and locals alike continue to benefit from a thriving creative industry. Support SB732—because Hawaii deserves to stay in the spotlight!

**SB-732-HD-1**

Submitted on: 4/1/2025 9:52:02 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Spencer Turley	Individual	Support	Written Testimony Only

Comments:

Aloha Chair and Committee Members,

I am writing in **strong support of SB732 SD2 HD1**, a bill that seeks to increase the film tax incentive and implement key changes that will reestablish Hawai‘i as a vital player in the global film and television industry.

As someone who has dedicated the last 17 years of my career to working in film, the majority of which has been right here in Hawai‘i, I have had the privilege of witnessing firsthand the power and potential of this industry—not just as a source of economic growth, but as a cultural and communal force that binds us together.

Right now, our local industry is seeing the signs of collapse.

Networks and studios have made significant cutbacks across the board. They're moving productions to countries and regions with fewer union protections and more competitive tax incentives. Hawai‘i—once known for its iconic landscapes, talented crews, and unique storytelling—can no longer compete. Our cost of doing business is too high, and our current tax credit is no longer sufficient to keep productions here. As a result, **not a single major production is currently in progress on our islands**. Hundreds of skilled professionals—technicians, designers, artists, camera operators, producers, and more—are out of work.

The economic impact of film and television production has been clearly demonstrated time and again. Big-budget productions infuse our economy with millions of dollars, supporting not only crew members, but local small businesses, restaurants, hotels, transportation services, and countless others. While tourism remains Hawai‘i’s largest economic driver, **we cannot afford to put all our eggs in one basket**. We must diversify. Film and media represent one of the most promising alternative industries for sustainable, long-term economic growth that keeps locals in Hawai‘i.

This bill is not just about dollars and cents—it's about preserving a vibrant, tight-knit community of artists and storytellers who call Hawai‘i home. Unlike major production hubs like Los Angeles, where crews often change from project to project, our local industry is intimate and deeply connected. The people we work with are not just colleagues—they're friends, family, and neighbors. We show up for one another's triumphs and hardships. We tell stories that are rooted in our islands. We uplift local voices and foster the next generation of Hawai‘i-based creators.

And yet, we are now facing the **dissolution of that community**.

We've already seen the consequences of inaction. "Chief of War," a high-profile Apple TV production starring Jason Momoa, was poised to be a defining moment for Hawai'i's film industry. But despite Jason's passion and influence, the production **was forced to relocate the majority of filming to New Zealand** due to their more aggressive and effective tax incentives. This should serve as a clear warning: **location is no longer enough**. With today's technology and global competition, nearly any landscape can be digitally replicated or "cheated" elsewhere.

If we truly care about authenticity, integrity, and building a thriving creative economy in Hawai'i, **we must act now**.

On March 31st, you witnessed the strength of our community firsthand. We showed up at the Capitol—united, hopeful, and determined. That gathering was not just a protest, it was a pledge. A pledge to each other, to our crafts, and to the future of filmmaking in Hawai'i.

**SB732 SD2 HD1 is a critical step toward rebuilding what we have lost and securing a future where Hawai'i remains a beacon for storytellers around the world.**

I urge you to support this bill and invest in the people who bring Hawai'i's stories to life. Mahalo for your time and consideration.

With Respect and Aloha,

**Spencer Turley**

808.282.2370 - spencerturley@gmail.com - <https://imdb.me/spencerturley>

**Post Producer**

"Moana 2 - 'Ōlelo Hawai'i Translations" - Disney Studios & Kūmau Productions

**Line Producer**

"Halloween Store" - Independent / "Groundswell" - Hallmark Original Movies

**Production Supervisor**

"Lilo & Stitch - 2nd Unit" - Disney Studios / "Magnum PI - Season 4 & 5" - CBS/NBC

**SB-732-HD-1**

Submitted on: 4/1/2025 9:52:25 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Angela Teresa Carante	Individual	Support	Written Testimony Only

Comments:

Aloha,

My name is Teresa and I am a documentary filmmaker resident of Hawai'i. I recently moved to Honolulu from Washington DC hoping to support myself here as a cinematographer (as I always did before).

I am however extremely disappointed on the lack of work opportunities in the islands despite its unique landscape, cultural heritage and pool of talents. Not only that, but I was also shocked to discover how much lower rates are compared to the mainland despite being the most expensive state in the US to live in.

Having said that I love Hawai'i, and even though I've been here just for a short period I feel very honored and privileged to call it 'home'. I don't want to give up my dream of supporting ocean conservation organizations by making documentaries that speak about indigenous knowledge as ancient guardians of its land and sea across the Pacific. I want to stay here and try my best to help through my art. But in order to do that, I also need proper remuneration in order to simply live.

I want to speak up about such disappointments because I believe that things can improve a lot for our filmmaking community if these particular points in the bill are supported:

1. Provides an additional 5% tax credit to qualified productions with a workforce of at least 80% local hires.
2. Increases to an unspecified amount the aggregate cap amount of film production tax credits allowed in any given year.
3. Includes broadcast and streaming platform productions under the film production tax credit.
4. Applies the get rate for manufacturers to productions.
5. Exempts from the get amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies.

Mahalo

**SB-732-HD-1**

Submitted on: 4/1/2025 9:56:22 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
fabienne lequertier	Individual	Support	Written Testimony Only

Comments:

As a member of the Magnum P.I. fandom, I want to express my strong support for Bill SB732. This legislation is crucial for Hawaii's film industry. People need jobs to support their families, yet the filming projections for 2025 look disastrous. It was thanks to this program that I discovered the incredible beauty of the islands. Movies and TV shows play a huge role in promoting tourism—thousands of visitors come to see the stunning landscapes they fell in love with on screen. This industry is a true source of wealth for the people of Hawaii. Please support SB732!

**SB-732-HD-1**

Submitted on: 4/1/2025 9:58:45 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Sophie Zepf	Individual	Support	Written Testimony Only

Comments:

Aloha,

My name is Sophie Zepf, and I am writing in strong support of SB732. Hawaii’s film industry is facing a critical moment. Without new productions, local workers are struggling to find stable employment. The lack of opportunities is not just an economic issue—it affects families, communities, and the well-being of the people.

This bill is a vital lifeline. By offering tax credits for productions that hire at least 80% local workers, it directly supports the residents, giving them a chance to earn a living and build careers in the film industry. The bill will also encourage productions to work with local unions, ensuring fair wages and protecting workers’ rights.

The ripple effect of not having these jobs is being felt across the entire economy. Without the film industry’s support, local businesses, from catering services to equipment rentals, are also struggling. This bill has the potential to turn things around by creating jobs, boosting local commerce, and providing long-term stability for Hawaii’s economy.

I urge you to pass this bill for the sake of Hawaii’s workforce, the families, and the community. We need these opportunities now.

Thank you for your time and consideration.

Sincerely,  
Sophie, Magnum PI Fandom.

**SB-732-HD-1**

Submitted on: 4/1/2025 10:01:16 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Kamuela Chandler	Individual	Support	Written Testimony Only

Comments:

As a working actor and filmmaker in Hawai‘i, I’ve seen firsthand how our film industry not only showcases the beauty and diversity of our islands but also provides countless jobs and opportunities for local talent and production crews. Strong tax incentives are vital for keeping Hawai‘i competitive on a global stage, supporting careers, and giving us the opportunity to tell our authentic stories. Protecting these incentives means investing in our creative future and preserving our voice.

**SB-732-HD-1**

Submitted on: 4/1/2025 10:10:08 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Phyllis Bruce	Individual	Support	Written Testimony Only

Comments:

Aloha,

I am submitting this testimony in support of SB732. You not only have a beautiful state, but a beautiful people as well--the film industry is a great way to show the world just how wonderful it is. There are so many people in the industry who reside there and would love nothing more than to stay there and continue to provide the world with great shows and movies as in the past, but they need your help to do this. I am not alone in this request. I have learned a lot about your island and culture by watching one particular show, Magnum PI, which often brought the Hawaiian culture to light. It was a show people could watch each week and escape from their regular lives and be transformed into a beautiful sunny place. This took the work of a network of people to make this happen--people who love Hawaii and want to see it continue to thrive and prosper. This bill will help not only them, but those who grew up on this island and depend on the tourist and film industry.

I hope to one day visit your beautiful island myself, but until then, I can only enjoy through the eyes of the film industry. Thank you for your consideration in this matter.

Sincerely,

Phyllis Bruce

**SB-732-HD-1**

Submitted on: 4/1/2025 10:14:07 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Josh Benoit	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee,

My name is Joshua Benoit. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly support SB732 SD2 HD1**, relating to the film industry.

A \$10,000,000 increase in tax credits is but a small cost necessary to entice and keep productions here in Hawaii. We have yet to address the costs of refurbishment and modernization of our stages. There needs to be macro-perspective to the needs of our industry. I feel many more steps are needed to be taken to stay competitive in this industry and this increase is the first step.

I'm grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families that support Hawai'i's film and television industry.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

**I strongly support SB732 SD2 HD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity,

Joshua Benoit

**SB-732-HD-1**

Submitted on: 4/1/2025 10:17:38 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Marie Noelle	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee,

My name is Marie Noelle. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly support SB732 SD2 HD1**, relating to the film industry.

I'm worried about the present state of our industry. In the last 25 Years I've seen film workers stive in a consistant busy work environment. I've seen new generations of workers emerge from this industry.

Driving past the Hawaii State Studios on 18th Ave yesterday was a shock. The studio is deserted. There are no picture cars in the lot, no busy workers, no cantine preparing lunch... It's empty. It's missing to the scenery. It's heartbreaking.

It's not from a lack of talent, nor ideas or production wanting to film here. Everyone wants to film in beautiful Hawaii... It has to do with the budget, bottom line.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65- NZ\$1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

**I strongly support SB732 SD2 HD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity,

Marie Noelle

Costumer/Wardrobe assistant at Hawaii film industies.

**SB-732-HD-1**

Submitted on: 4/1/2025 10:28:03 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Fiona Custer	Individual	Support	Written Testimony Only

Comments:

Aloha,

My name is Fiona Custer, I am a local Production Coordinator, Sustainability Manager and Actor in the TV and Film industry on Oahu.

Being apart of bringing dreams to life has been a dream of mine since I was a child. Working in the TV&Film industry on Oahu has allowed me to dream bigger than I could have ever imagined. The community and opportunities I have had have changed mine and my family's life on Oahu. I am a mother of 4, my husband is a pastor at a local church in Nuuanu, so suffice to save, we need my income to stay afloat in Hawaii. 2025 and the lack of production opportunities has drastically affected our financial stability here on island and left us questioning our future ability to survive here. Something needs to change for our industry to survive, but honestly revitalize, very soon.

We want to thank the chair and committee for giving us the opportunity to tell our stories and submit our testimonies in support of this bill.

Tax incentives have helped this state in the past. We want to thank the legislators for their previous support and look forward to having it again on this important bill.

SB 732 resolves GET issues for studios and payroll companies to make it easier to film here.

SB 732 includes an 5% uplift for hiring 80% local crew which is a great start to making our state more competitive with other state's incentives and making sure more of us work on productions, and gives us a great tool to supporting local hires.

Thank you for hearing my voice, I love this island and I love this industry! I stand for both!

Fiona Custer

Production Coordinator/Sustainability Manager/Actor

**SB-732-HD-1**

Submitted on: 4/1/2025 10:30:22 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Chelsea Genova	Individual	Support	Written Testimony Only

Comments:

Aloha, I am an Oahu resident and member of the Hawaii film production industry. This has been my career for the last 11 years and my family has built a life around the industry. I strong support this bill and all that it will do to help propel the once booming Hawaii film get back on its feet. The past year has been difficult for my family financially and this industry supports so many locals crew, local communities and local businesses from ewuipment rental warehouses, to filming locations, to crew payroll. Please move this bill forward.

thank you,

Chelsea Genova

**SB-732-HD-1**

Submitted on: 4/1/2025 10:38:04 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Kamakani Froiseth	Individual	Support	Remotely Via Zoom

Comments:

Aloha my name is Kamakani Froiseth I am in support of sb732 sd2 hd1, there is a huge industry that we need to stay in Hawaii, and developing incentives is a huge part of that. I recently got into the sag union but have worked in the industry for many years. My recent status change was due to multiple opportunities that occurred at once. The amount of jobs that were here opened up opportunities for new hires and more consistent work for people like me and a lot of my co workers. In my field of work wich is primarily is based around ocean work/ safety, there is an abundance of work for ocean skilled people. Hawaii being surrounded by ocean it brings more opportunities to locals and native Hawaiians who know the area. Every day during our recent filmings more and more people were getting opportunities not only being introduced to the industry but excelling at their duties learning the ins and outs while gaining experience. hopefully by working together and expanding opportunities we can keep this industry thriving in Hawaii.

**SB-732-HD-1**

Submitted on: 4/1/2025 10:39:11 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
James Dela Cuesta	Individual	Support	Written Testimony Only

Comments: I support bill SB732. We not only need to get back to work we need to give productions incentives like tax incentives so they wanna come and film. That will open up a lot of things for everyone. Jobs and productions will thrive and productions would not leave and that means jobs for everyone the Mainthing is the money stays here in the islands it doesn't leave the economy thrives! It's a no brainer and we need to make the Hawaiian islands a place where we would be the number one destination to films episodic and feature films as well as everything else that falls under our industry umbrella. It's either we thrive or we die out. We need a fresh start that will last for a very long time for future generations who want to make this industry a career.

**SB-732-HD-1**

Submitted on: 4/1/2025 10:46:14 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Jess Cole	Individual	Support	Remotely Via Zoom

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee,

My name is Jess Cole and I am a member of the film technician and entertainment industry in Hawaii. **I strongly support SB732 SD2 HD1**, relating to the film industry.

I manage a department of Location professionals and showcase filming Locations in major motion pictures and TV shows. When in production my department's budget alone has a direct spend into the local economy of millions. Right now that exponential impact is 0 because there are no projects here. Let's bring the work back please- this bill will help us get back on track.

I'm grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families that support Hawai'i's film and television industry.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

We also buy lumber, fixtures and fittings, hire locations, rent vehicles, and fill hotel rooms. Additionally we give back on a massive scale. We coordinate clean-ups and contribute to non-profits while remaining low impact on the environment. We train workers and take on interns showing local workers of tomorrow the ropes.

**I strongly support SB732 SD2 HD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

Aloha,

Jessica "Jess" Cole

**SB-732-HD-1**

Submitted on: 4/1/2025 10:47:35 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Fabio Bylaardt	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee. My name is Fabio Bylaardt. **I strongly support SB732 SD2 HD1**, relating to the film industry.

I'm grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families that support Hawai'i's film and television industry.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65-NZ\$1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

**I strongly support SB732 SD2 HD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity,  
Fabio Bylaardt

**SB-732-HD-1**

Submitted on: 4/1/2025 10:49:07 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Shaun Skinner Wolfe	Individual	Support	Written Testimony Only

Comments:

Aloha,

My name is Shaun Wolfe and I am a cinematographer and gaffer here on O'ahu. The last few years have been dire for the Hawaiian film industry, with 2025 being the worst of the bunch so far. More and more kanakas and residents alike in the film industry are being displaced because there simply isn't enough work on island to sustain us. **None** of us want to move away. This is where our community is and for many members of the film community, where their families have been for dozens of generations.

We have the power to stop the displacement and the brain drain. This bill would be a big step in that direction. We already have the vast majority of the required film infrastructure along with proven and emerging talent to make films and television shows of all genres here at home. Not only that, but the film industry provides tens of millions of dollars to the residents of Hawai'i *and* at a much smaller environmental impact than other main drivers of the economy like tourism.

Hawai'i has the potential to be a leader in the film production world and I say this as someone who grew up in heart of Hollywood with a mother who was a union costumer for episodic television. We have everything here to make it happen, but the first step is getting this bill passed-- a bill that could not only help the film industry but alleviate a lot of financial suffering that many of us are shouldering as well.

With that, I want to emphasize my support for these points in particular:

1. Providing an additional 5% tax credit to qualified productions with a workforce of at least 80% local hires.
2. Increases to an unspecified amount of the aggregate cap amount of film production tax credits allowed in any given year.
3. Including broadcast and streaming platform productions under the production tax credit.
4. Applying the GET rate for manufacturers to productions.
5. Exempting the GET amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies.



**SB-732-HD-1**

Submitted on: 4/1/2025 10:50:20 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Kari Goodbar	Individual	Support	Written Testimony Only

Comments:

I am a resident of Manoa valley and, when the opportunities arise, have found my most gainful employment in various TV and movie film productions. Bringing more production opportunities here could provide life altering career choices for people here. I fully support this bill.

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee,

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 support SB732 SD2 HD1**, relating to the film industry.

I'm grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families that support Hawai'i's film and television industry.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65-NZ\$1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

Many of us have been out of work for over 6 months, watching as countless productions have made the decision to film elsewhere. People are struggling to pay for basic necessities like food, rent and other essential expenses. It is challenging to make a living wage in Hawaii and we desperately need these production jobs to employ locals. We are writing now to ask for your action to help revive TV & film production on island.

**I strongly support SB732 SD2 HD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity,  
Ali Lanza

**SB-732-HD-1**

Submitted on: 4/1/2025 11:00:12 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

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

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee,

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 support SB732 SD2 HD1**, relating to the film industry.

I always had dreams of being a filmmaker as a child. I thought living in Hawaii, I wouldn't be able to achieve my dreams without leaving the islands. I learned that wasn't true. Having a film and television industry in Hawaii has enabled me to not only live my dream without having to leave home, but support myself and a daughter as a single parent. I have now been in the business 20 years and have made a career for myself. I am just one person of many who has benefited from the industry. This includes local businesses, vendors, crew members and local cast. But currently, the industry in Hawaii looks bleak and like many others, I am frightened. I have a degree in TV/Film Production. This is what I dedicated my life to. Like many others, I don't have another career to fall back on. Not one that can support myself and my family so we can continue living here in Hawaii, our home.

I'm grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families that support Hawai'i's film and television industry.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65-NZ\$1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful

steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

**I strongly support SB732 SD2 HD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity,

Serena Flores

**SB-732-HD-1**

Submitted on: 4/1/2025 11:01:51 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Heidi K. Daguman	Individual	Support	Written Testimony Only

Comments:

Working in the film industry has been one of the most transformative experiences of my life. It has not only allowed me to pursue my passion for storytelling but has also shaped me in ways I never imagined.

Being part of this creative world has given me a sense of purpose and fulfillment. Every project presents a new challenge, pushing me to grow both professionally and personally. The long hours, the collaboration with diverse teams, and the excitement of seeing a vision come to life have all strengthened my resilience, adaptability, and creativity.

One of the most rewarding aspects has been the opportunity to connect with like-minded people who share my passion. The friendships and mentorships I've built along the way have provided invaluable support and inspiration. Working in such a fast-paced and ever-changing environment has also taught me the importance of perseverance, problem-solving, and staying true to my artistic vision.

Beyond the professional growth, the film industry has enriched my life by giving me a platform to tell stories that matter. Whether through directing, writing, or another creative role, I've been able to contribute to projects that entertain, educate, and inspire audiences. Seeing how a film can impact people emotionally and spark conversations has reinforced my love for this industry.

Ultimately, working in film has shaped my identity, given me confidence in my abilities, and fueled my desire to keep pushing boundaries. It's more than just a career—it's a way of life that continues to bring excitement, challenges, and endless opportunities for growth.

**SB-732-HD-1**

Submitted on: 4/1/2025 11:04:46 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
E.G. DAVIS	Individual	Support	In Person

Comments:

Aloha and thank you for your time and consideration.

I strongly support bill SB732 SD2 HD1.

I have worked in the TV and Film Industry for over 10 years and this industry is vital to my Ohana, community, and overall health of our islands.

Not only does the film industry employ so many talented locals from our unions it also brings in a healthy and strong revenue to other mom and pop local business here on the islands. It has created a lifeline for so many small business' in the past several years. Doing away with this bill would not only hurt us directly employed by the studios but all the important peripheral business.

It is stated the one day of filming in Hawaii equals nearly the same as 4500 tourists per day. This is substantial revenue that can not be overlooked by the state.

Were already losing so many vital jobs and films to overseas markets, please consider supporting this bill so we can keep our money and economy surviving in Hawaii Nei.

Mahalo for your time

**SB-732-HD-1**

Submitted on: 4/1/2025 11:08:40 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Susan Russo	Individual	Support	Written Testimony Only

Comments:

Honorable Chair and Committee,

I ask that you please consider supporting SB732. This bill will afford job opportunities for locals in the film industry of Hawaii.

Respectfully, Susan Russo

**SB-732-HD-1**

Submitted on: 4/1/2025 11:11:18 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

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

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee,

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 support SB732 SD2 HD1**, relating to the film industry.

I'm grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families that support Hawai'i's film and television industry.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65-NZ\$1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

**I strongly support SB732 SD2 HD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity,

Alexis Flores

# Smith Sira

Art Director IATSE Local 665 / 800

April 1, 2025

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee,

My name is Smith Sira. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly support SB732 SD2 HD1**, relating to the film industry.

I was born and raised on the Island of Hawaii. I always had dreams of working in the film industry. I graduated high school from Seabury Hall in Makawao. I attended the University of Arizona and then lived and worked in Los Angeles for nearly 8 years working on different film projects from 1999-2007. Things weren't easy over there so eventually I moved home and had to start from scratch on the television show LOST in 2007. I got my foot back in the business in Hawaii by becoming an Office Production Assistant, from there I moved on to Art Department Coordinator on LOST and other subsequent shows that came to the islands. IATSE Local 665 allowed me to work in different fields in the film and television industry, an amazing thing so that I could support my family. I also worked as a Construction Laborer, Greensman and Set Dresser. My last couple projects I worked on were Sonic The Hedgehog 2, Magnum P.I., Vacation Friends 2 as an Assistant Art Director. I recently worked as an Art Director on the new live action Lilo and Stitch. I moved back to the Big Island in 2016 from Oahu, went through a tough divorce but managed to get that settled all the while flying back and forth to Oahu every week. I flew back so that I could see my son every week. I flew every week because this industry has afforded me the type of pay that I could pay for 75% of my son's private school tuition and still pay for all the other bills. In fact I often saw and spoke to Governor Green who was Lieutenant Governor at the time on our weekly flights to the Big Island. He is a friend of my father but I had never met him until I did my weekly flights. I have mentioned to him what I did for work but I have not seen him since he became Governor and I would like to ask him now for his support for our industry. Most shows have been taken overseas so not only does Hawaii loose out but our entire country is affected by it. I know that shows filmed in Hawaii help the tourism industry which I know is also struggling right now. I know that if we are able to produce more shows on the islands that it will help remind and inspire people to want to travel

to our beautiful islands and spend their money. I know that California Governor Newsom's recent proposal to expand the California Motion Picture and Television Production Tax Credit to \$750 million annually is an important step in bringing more productions back to California, creating thousands of jobs and supporting the businesses and workers that drive their industry. We must try to do something similar or we will lose our film industry in the islands. Remember that during the Covid pandemic our industry was deemed **essential** and were allowed to go back to work earlier than most other fields of work.

I'm grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families that support Hawai'i's film and television industry.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65-NZ\$1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

**I strongly support SB732 SD2 HD1. I urge your committee to do the same.**  
Thank you for the opportunity to testify.

In Solidarity,

Smith Sira

**SB-732-HD-1**

Submitted on: 4/1/2025 11:25:19 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
kylee jervis	Individual	Support	Written Testimony Only

Comments:

**Aloha, my name is Kylee Jervis, and I am a proud born-and-raised Hawaiian and Native Hawaiian with nearly four years of experience in the film industry. I am writing to share my personal story and explain why SB732 is incredibly important to me and to so many others who call Hawai‘i home.**

**I put myself through college, earning a Bachelor's in Creative Media, with the hope of one day contributing to Hawai‘i's growing film industry. I started as a set production assistant right out of school, and after years of hard work, I've found my passion in the costume department, where I've had the honor of working alongside talented individuals who have become not just colleagues but family. Through these relationships, I have learned what it means to create quality work, and what it truly means to be part of a supportive, knowledge-sharing community.**

**My ultimate goal is to join IATSE Local 665, which would allow me to contribute even more to Hawai‘i's film industry in a meaningful way. But, with the current struggles faced by our industry, I am deeply concerned about my future. It saddens me to think that I may have to leave the place I love, my home, in order to find a career elsewhere.**

**As a Native Hawaiian, this fear is especially personal. I've grown up here, surrounded by the beauty, culture, and spirit of Hawai‘i, and to think I might one day have to leave because the industry is shrinking or moving to more affordable locations is heartbreaking. Hawai‘i's film industry is at a crucial crossroads, especially as large production companies increasingly turn to countries with lower costs. That's why SB732, which will increase the total tax credits available, is so critical to ensuring our local industry can compete on the global stage and thrive.**

**By extending the sunset date and including streaming platform productions under the tax credit, this bill directly addresses the shifting landscape of the industry. It would bring vital opportunities to people like me, who are working to build a career here, while strengthening the economic foundation of our islands.**

**The challenges of the past few years have been difficult for many of us in the industry, but I am hopeful that SB732 will help secure a future for those of us who call Hawai‘i home. I have chosen this path for my career, and I want to stay here to build it. I want to contribute**

**to the success of the Hawai'i film industry, and I believe that with the right support, we can create a lasting and vibrant industry that will benefit all of us.**

**Mahalo for your time and consideration. I strongly urge you to support SB732, as it will directly impact the lives and futures of countless individuals who are working tirelessly to build a thriving film industry here in Hawai'i.**

**Sincerely,  
Kylee Jervis**

**SB-732-HD-1**

Submitted on: 4/1/2025 11:31:14 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Joseph Incaprera	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee,

My name is Joseph Incaprera. I'm a member of the Director's Guild of America, The Producers Guild of America and The Television Academy. . **I strongly support SB732 SD2 HD1**, relating to the film industry.

I have worked in the film industry for 33 years and have been Producing for Television for 15 Years. My wife Catharine and I moved to Hawaii in 2022. She is also an active film industry crew member who works in the Costume Departments and is a member of IATSE Local 665. **We moved to Hawaii to Live and WORK here.**

I was the Line Producer for Rescue Hi Surf Season 1 filmed in Hawaii in 2024. I was not a Producer brought in from the mainland, I was a Hawaii resident FIRST before being hired. One of my responsibilities was hiring and as a Producer for the production **I oversaw the hiring of 841 local film professionals.**

It is VERY important for everyone considering the future of the film industry in Hawaii and the merits of this incentive legislation to be fully aware that when films and TV shows are made in Hawaii...They are made with LOCAL Crewmembers. NOT crew from Los Angeles or other cities. The Local crew in Hawaii is the greatest asset and incentive for studios to bring their projects to the islands. If the Hawaii Film Tax Incentive does not improve and find a way to be competitive with other states, Hawaii will lose its crew base and the prospect of a film industry in Hawaii will be gone forever.

As a Producer I often do budgeting work for Hollywood Studios such as Warner Brothers, CBS, HBO Apple etc... In recent months I have done several budgets for potential projects in Hawaii and the feedback I continue to receive is "Hawaii is too expensive" And by expensive they mean NOT COMPETITIVE with other States offering Tax Credits.

This narrative needs to change to maintain a sustainable film industry in Hawaii. Studios want to hear that the Government and people of Hawaii support filming. Studios want to bring their projects here with confidence that they will have a smooth, rewarding experience beneficial to the local economy, citizens and the product they are making.

Hawaii is the ultimate location for filming. The Films and Television series that are shot here are some of the top of what the film industry has to offer. These productions are a huge boost to Hawaii's image. They bring tourism to Hawaii to visit where these projects were made.

**Please support this bill that will be an important step in protecting the Hawaii film industry and all of the local residents and businesses that benefit from it.**

Thank you for the opportunity to testify.

Joseph Incaprera

**SB-732-HD-1**

Submitted on: 4/1/2025 11:38:00 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Grace Hall	Individual	Support	In Person

Comments:

Aloha Chair and Members of the Committee,

Thank you for taking the time to hear us today. My name is Grace Hall, and I've been proud to work in Hawaii's film industry for the past five years. This isn't just my job—it's my community, my livelihood, and my ohana. I'm a SAG member, and an IATSE Local 665 referral, and have worked full-time as a stand-in while also performing stunts. I'm also a trained script supervisor and recently earned my master's certification in Production Accounting through Good Jobs Hawaii's scholarship program. This industry is my life—it's where I've built my career, found my family, and even met my fiancé.

Right now, though, we are struggling. Work has dried up, and like many in my film ohana, I've exhausted my unemployment benefits. Highly skilled professionals—people who have spent years perfecting their craft—are now relying on food stamps just to get by. When productions leave, we don't just lose jobs. The entire state loses out. Instead of being contributors to the economy, we're forced to rely on government aid, which only drains resources. But when productions are here, the money they bring in spreads far beyond film workers.

There's a misconception that tax incentives are just money the state "loses." But please realize there is nothing to "lose" if there is no production here. We have everything to gain. Productions inject millions into the local economy—not just through our paychecks and personal income taxes - but into the restaurants and small businesses the production buys from, the construction materials we buy to build sets, the local vendors we hire for everything, the residences and state facilities we rent for filming locations, the security we hire. These industries all benefit when film and TV productions choose Hawaii. This money then circulates through the entire state, creating jobs and boosting the economy. But right now, we're losing productions to other states and even other countries because our tax incentives just aren't competitive. This isn't just a film industry issue—it's a statewide economic issue. Supporting this bill means supporting a self-sustaining industry that creates thousands of jobs and strengthens Hawaii's economy.

Through my production accounting coursework, I saw firsthand how far Hawaii's tax incentives have fallen behind compared to other states and international competitors. Productions that should have been filmed here are choosing places like Atlanta, where they can recreate Hawaii's look in a studio like they already did for 98% of Moana, or even overseas in places like New Zealand—where they filmed the majority of Chief of War and Wrecking Crew and now where The Rock & Martin Scorsese's newly announced Hawaii-based film will most likely be shot. Not only are we losing the ability to tell Hawaii's own stories, we are losing the tourism

boost that these films produce. When people see Hawaii on screen, they want to come here. They book flights, hotels, and tours—like the movie tour at Kualoa Ranch. Our industry is one of the biggest drivers of tourism—Hawaii’s largest economic sector. If we lose productions, we lose free global marketing, and tourism will take a hit.

SB732 SD2 HD1 is a step in the right direction. The additional tax incentives for local hires will help ensure productions invest in our workforce instead of bringing in outside labor. The requirement to work with local unions strengthens our industry and ensures fair wages. The GET adjustments help make Hawaii a more attractive place to film by reducing financial burdens.

Still, we need to go further. I strongly urge the committee to increase the tax credit to match or exceed what other film-friendly states are offering. Productions go where they get the best return on investment, and right now, Hawaii just isn’t competitive enough. If we want to attract long-term projects and keep our industry alive, we need to make Hawaii the obvious choice.

I also fully support the push for longer episodic series because these projects provide consistent jobs. A single feature film gives us work for a few months, but long-running TV series like LOST, Hawaii 5-0, Magnum P.I., and NCIS: Hawai’i provided steady employment for years. These productions give thousands of local workers and small businesses the security to plan their lives. Without them, we’re left jumping between short-term gigs, never knowing if we can make rent next month.

Hawaii’s film industry is one of our most lucrative, sustainable industries. If we let it die, all that’s left is shipping and tourism—an industry that’s already struggling to balance visitor impact and local sustainability. The content we create here showcases Hawaii to the world, but if productions continue leaving, that free exposure goes with them.

I urge you to pass SB732 SD2 HD1 and strengthen it by increasing tax incentives to truly make Hawaii a competitive filming destination. This is an investment in our economy, our workforce, and Hawaii’s global image. And please keep in mind, the state has nothing to lose but everything to gain.

Mahalo for your time and consideration,

Grace Hall

Hawaii Film Industry Professional

**SB-732-HD-1**

Submitted on: 4/1/2025 11:45:42 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Layla Camarillo	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee,

My name is Layla Camarillo and I'm a member of IATSE Local 665 and am writing testimony in **support** of SB732 SD2 HD1, relating to the film industry.

I received my BA in Creative Media at UH Manoa and upon my last semester I interned on Hawaii Five-0 which jump started my career. As a Native Hawaiian born and raised in the islands I am so grateful to have worked in Hawaii consistently for the past 10 years. Since then my husband and I have been able to save for a home, provide for our family and even relocate my parents to Oahu to support them financially as well.

But with productions coming to a halt this year we have dwindled down to a single income household and fear not being able to pay our bills and provide for our family. So many stories, but especially our own native stories, are forced to be told elsewhere. We need to incentivize them to be told here and continue to support our local economy.

This industry has changed my life for the better. I strongly urge you to pass this bill so that I, and the rest of my film 'ohana, can continue to live and thrive in Hawai'i.

Thank you Rep. Yamashita for the opportunity to testify.

Mahalo,

Layla Camarillo

## TESTIMONY IN SUPPORT OF SB732 HD1 – WITH AMMENDMENTS

Submitted by: Katie Doyle

Hearing Date: 4/2/25

Committee: FIN Committee

Position: Support with Amendments

Chair Kyle T. Yamashita, Vice Chair Jenna Takenouchi, and Members of the Committee,

Thank you for taking the time to consider my written testimony in support of SB732 HD1 with amendments.

I am an Emmy Award winning (season one, *The White Lotus*) Location Casting Director, a Teamster with Local 996, a long time member of SAG-AFTRA, and one of only two (2) Casting Directors in Hawaii who have been inducted into the Casting Society of America. Prior to my tenure as a Casting Director, I was an actress who made a living in the industry appearing in dozens of commercials, television programs and feature films. My husband and I have lived on Oahu for over 30 years and our only son was born at the Queen's Hospital in October of 2000.

I humbly request that you consider:

- Rebuild the board to include more industry professionals, with proven track records of success and no conflicts of interest, and fewer political appointees.
- Clarify the audit requirement and include annual third-party audits of the fund.

Through my work as a Location Casting Director, and we are just one small department among many on productions such as *The White Lotus*, *Chief of War*, *Big Eyes*, *Godzilla*, *Jurassic World*, *Jurassic World: Fallen Kingdom*, *Snatched*, *Jumanji: Welcome to the Jungle*, *Jungle Cruise*, *Triple Frontier*, *Midway*, *Hobbs & Shaw* and *The Wrong Missy*, to name a few, we have been fortunate to hire thousands of local actors as Principal or Extra talent. Our department has generated dozens of additional jobs for local people as Stand Ins and Production Assistants. Over the years, we have been grateful to see an increase in the scope and number of Principal Roles we are being asked to cast locally rather than flying someone in from LA or NY. This is indicative not only of the growth of the industry here in Hawaii but of the increased quality of the training and experience our local talent is being afforded. The hard work and dedication of many is just now beginning to pay off for us literally and figuratively. As numerous producers and their teams have taken great pains to explain to our administration, this growth will not continue with the current cap in place. The most relevant and personal experience for me has been watching the demise of the film industry in New Orleans where mistakes about a tax cap were clearly made and the incredible boom in Atlanta, where it seems wiser heads prevailed.

There are myriad of examples and statistics to prove how our industry brings in millions of dollars to our local economy directly and indirectly through the catering industry, hotel industry, local shops, etc etc... but for me it's much more personal. The people in my industry are solution oriented and, in general, they are among the most generous people in the world. We all gain when these people to come into our communities with fresh ideas and willingness to jump onto community boards, put their kids into our public schools, open up their own businesses, volunteer, make donations to local non profits. I have been privileged to work on all of our

islands and whenever a production comes in, they are seeking ways to benefit the community that will host them - sometimes for a year at a time. I was a Girl Scout and these guys follow our motto of always leaving a place better than how they found it.

Lastly, I humbly suggest that we who live and work here in the film and television industry are an asset to our state. My husband is a teacher and a social worker working with our most challenge houseless population. We make efforts to volunteer to make our neighborhood a better and safer place for all. Personally, I don't know anyone in our industry who doesn't put in work hours that would make most "normal" people collapse while continuing to contribute volunteer time for many projects. We pay taxes, contribute to our community in many ways and understand the gravity of what will happen if we don't make it more attractive to bring in film productions.

Respectfully Submitted,

Katie Doyle-Hummel, Local 996, CSA  
Location Casting Director  
[katiedoylecasting@gmail.com](mailto:katiedoylecasting@gmail.com)  
808.258.7185

Aloha Finance Committee Chair Yamashita, Vice Chair Takenouchi, Majority Leader Quinlan, Chair Greggor and members of the House Finance Committee,

**I am writing in strong support of SB732 regarding the tax incentive for the film industry.**

I appreciate your time and giving the opportunity to be heard regarding the support of bill SB732.

I am a key assistant location manager working in the film industry for about 8 years. I am born and raised on the island of Oahu and have been lucky enough to stay on island to continue to work. I am also a member of the local Teamster 996 union.

Some of the new proposals in this bill will help to accommodate more Productions in a more user-friendly style. Like resolving the GET issues for studios and payroll companies, a 5% increase for hiring 80% local crew, and better defining terms like "streaming" to be more applicable for shows. This allows Hawaii to stay competitive in the industry and to entice shows to come here as well as promoting more incentives for the local work force.

The film industry in Hawai'i is a major contributor to the island's economy. While doing business in Hawaii, Productions incur expenditures such as location fees and facility rentals, travel and transport, construction supplies, safety and security, food, etc. Furthermore, hundreds of full-time, union and non-union jobs are created as a result of productions that come to Hawai'i. Most of these jobs are in skilled crafts and have health and retirement benefits. If the film industry stays busy with consistent shows the jobs mentioned above become careers where skills are honed and not just an occasional one-off job.

The current film industry has naturally slowed with a lot of Productions looking to go oversea for filming. To stay successful in the market, it would immensely help to continue to stay competitive like with what SB 732 is offering regarding the tax incentive for Productions. So I am writing in strong support of SB732.

Thank you for your consideration of my comments.

Mahalo,

Kala Crowell

**SB-732-HD-1**

Submitted on: 4/1/2025 12:21:01 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Kainoa Horcajo	Individual	Support	Written Testimony Only

Comments:

To: Chair, Vice-chair, and members of House Committee on Finance

From: Kainoa Horcajo

Aloha Chair Yamashita, Vice-Chair Takenouchi, and honorable members of the House Committee on Finance,

I am respectfully writing in **STRONG SUPPORT** of SB732.

In our united desire to diversify our economy while providing well-paying jobs and becoming a state of job creators, not just workers, the film industry is an important and much-needed portion of our future Hawaii economy.

Turning the Tide towards that economically diverse future we envision cannot happen in a day, nor perhaps a decade, and while this bill is not perfect it is in line with our shared vision for Hawaii and has strong support from not just those in the film industry but many others across industries who recognize that we cannot place all our eggs in one basket and that the potential of the film industry, especially our local, native industry, can bring about great things for our islands.

I strongly support this bill and humbly encourage your successful passage of it.

Me ka ha'aha'a,

Kainoa Horcajo

(808)283-9419

kainoa@moolelogroup.com

**SB-732-HD-1**

Submitted on: 4/1/2025 12:24:06 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Bryan Phillips	Individual	Support	Remotely Via Zoom

Comments:

I support SB732 SD2 HD1.

Mahalo,

Bryan Phillips

Reacue HI Surf : Lifeguard Technical Advisor and Stunt Double

**SB-732-HD-1**

Submitted on: 4/1/2025 12:26:55 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Taiana Tully	Individual	Support	Written Testimony Only

Comments:

Aloha! My name is Taiana Tully, and I am a local actress and performer who depends on Hawaii’s film industry to sustain my career and remain in my home state. I am here today in strong support of **SB732 SD2 HD1** because this bill is essential to keeping our industry alive, providing jobs, and ensuring that local talent, crew, and stories continue to be represented on screen.

Right now, nearly 5,000 industry professionals are out of work, and local businesses that depend on film production are suffering. Without a sustainable film industry, we will continue to lose homegrown talent and kanaka maoli to the mainland in search of opportunities. **This is more than just jobs—it’s about keeping our people home and ensuring that Hawaii’s unique culture and stories are told by those who live them.**

This bill includes key provisions that will strengthen our industry, including:

- **An additional 5% tax credit for productions with at least 80% local hires**, keeping jobs in Hawaii and investing in local talent.
- **Increasing the aggregate cap on film tax credits**, attracting larger productions that provide long-term employment.
- **Including broadcast and streaming productions**, ensuring Hawaii stays relevant in today’s digital industry.
- **Applying the GET rate for manufacturers to productions**, making filming here more financially viable.
- **Exempting certain GET amounts for wages and benefits**, allowing productions to reinvest directly into our local workforce.

As someone who works in this industry, I know firsthand how vital it is to have consistent opportunities to work at home. When productions come here but hire mostly out-of-state talent, our own actors, crew, and creatives struggle to find work. More importantly, Hawaii’s culture and stories should be told by the people who live them, not just by those who visit. By passing SB732, we can ensure that our industry not only survives but thrives, providing jobs while preserving authentic, local storytelling.

I urge you to support **SB732 SD2 HD1** and protect the future of Hawaii’s film industry. **Our livelihoods, our economy, and our cultural representation depend on it.**

Mahalo for your time and consideration.

Sincerely,  
Taiana Tully

TESTIMONY IN SUPPORT OF SB732 SD2 HD1

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee,

I urge you to pass **SB732 SDS2 HD1** to continue to attract film productions to our state. When the Film Tax Incentive is restrained, we lose the economic benefits to our state. These productions are vital to Hawaii, they provide needed, skilled jobs and support many small businesses and vendors. Please help keep these people out of the unemployment line. Do not let the Hawaiian Film Industry suffer as other states had, after they cut the Tax credits and installed caps on expenditures. New Orleans put a cap of \$180 million in 2015, resulting in 75% of film production leaving to areas with no cap. This would be a disaster, to the film community, in Hawaii. This bill, if not passed, would harm thousands of workers, and small business statewide. I applaud the Governor & Legislatures continued support of the film industry.

I have had the good fortune to make a living & raise a family while working on projects filmed in Hawaii. It's a good, clean, industry. Please, do not put an end to it.

**I strongly support SB732 SD2 HD1**

Mahalo

Brian Vollert

IATSE 665

**SB-732-HD-1**

Submitted on: 4/1/2025 12:31:17 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Andrew Tajiri	Film industry local 996 Teamster	Support	Written Testimony Only

Comments:

I am in support Of this bill SB732 I am An employee we have not worked since MAY of 2024 until Current. This job Has improve My quality since it cost so much to live in HAWAII people say PARADISE? I hope everyone can come to a good solution For the hundreds of people that work for the FILM INDUSTRY.

**SB-732-HD-1**

Submitted on: 4/1/2025 12:33:43 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
martin dorsch	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee,

My name is Martin Dorsch. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i as well as a member of the DGA (Directors Guild of America). **I strongly support SB732 SD2 HD1**, relating to the film industry.

I'm grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families that support Hawai'i's film and television industry.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65- NZ\$1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

**I strongly support SB732 SD2 HD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity,

Martin Dorsch

**SB-732-HD-1**

Submitted on: 4/1/2025 12:34:47 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Katie Pere	Individual	Support	Written Testimony Only

Comments:

As a North Shore resident and 25 year member of Screen Actor Guild (Hawaii), I am an example of how Film & TV support local. My husband born and raised on the North shore also supplements his income with work from the film industry. We both are stunt actors and actors. I also write and produce. We own our home in large part to this industry!

I ask that you take a look at our last episodic show, Rescue HI Surf, as the example of what we can do together. The millions of dollars in income tax revenue, the millions of dollars in sales tax revenue, the millions of dollars in advertising for our state! The return on investment is life changing for the thousands of crew and cast.

THIS is a time that you as leaders can be the ones who SAVED our film industry. PROVE that our state can be a leader in this industry that pays livable wages. Those livable wages go right back into our economy. The economy that may be strained due to federal lay-offs in the coming years. The film industry will continue and will thrive. WE can be the ones to benefit from this not watch it go to other states and countries. The TALENT in our state is massive and shows like Rescue HI Surf trained up so many amazing people. It also had LOCAL writers, producers, directors, and actors that pay their taxes in HAWAII.

BE the HERO! Create a new, strong approach to attracting major film projects and episodics who will employ thousands of locals at all ends of the pay spectrum. YOU can tell your districts about the amount of jobs you SAVED and CREATED!

Mahalo

Katie Pere

**SB-732-HD-1**

Submitted on: 4/1/2025 12:53:13 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Daniel Hamilton-Lowe	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee.

Thank you for hearing this bill. Thank you for offering a bit of hope to my colleagues and me.

My name is Daniel Hamilton-Lowe, and I am a production manager. I hire the local crew and approve all expenses to local vendors. Both crew and local businesses reach out to me daily asking if any work is coming. We are all hoping for you to reinvigorate island production by passing this bill.

I strongly support SB732. Specifically, the proposed 5% uplift for local hires will have a profound effect on increasing local hiring.

Most studio heads would love to bring productions home. Small moves to bolster domestic incentives will go a long way. SB732 is a chance to rebrand Hawai'i's seriousness to this industry.

I humbly ask for your help.

**SB-732-HD-1**

Submitted on: 4/1/2025 12:54:00 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Rea	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee,

My name is Rea Chupek. I'm not just a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i; I'm also a proud UH Mānoa film graduate, and a dedicated production coordinator who's built my life and career here. I strongly support SB732 SD2 HD1, relating to the film industry, because this isn't just about jobs; it's about my future, and the future of my community. When I graduated from UH Mānoa with my film degree, I was so excited to start working in the industry I loved, right here at home. I've been fortunate enough to work on major TV shows and movies that have come to our islands, and I've seen firsthand the incredible impact this industry has on our local economy and our community. But more importantly, I've built a family here. My colleagues are my friends, my support system, and my community. The thought of losing this due to a weakened film industry is devastating. I'm grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families and businesses that support Hawai'i's film and television industry. It means *\*my\** job security, and the ability for future UH graduates to pursue their dreams here. Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65-NZ\$1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i. It will support *\*my\** family. I strongly support SB732 SD2 HD1. I urge your committee to do the same. This isn't just about numbers on a spreadsheet; it's about the lives and livelihoods of people like me, who have invested everything in this industry and this community.

Thank you for the opportunity to testify.

In Solidarity,

Rea Chupek

**SB-732-HD-1**

Submitted on: 4/1/2025 12:55:09 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Adrienne Wilson	Individual	Support	Written Testimony Only

Comments:

Aloha Chair, Vice Chair, and Members of the Committee,

My name is Adrienne Wilson, and I'm a local actor and filmmaker.

I attended the American Film Market in Las Vegas this past November, where Hawai'i Film was a sponsor. While it was great to see us represented, people were openly commenting and joking about how Hawai'i has the lowest film incentives in the country. It was embarrassing.

This bill is a chance to change that. Including streaming platforms makes sense for the way the industry actually works now. Raising the cap to \$60 million means fewer productions get turned away, and more local jobs and businesses benefit.

If we want to stop being the punchline and actually compete, this bill is a step in the right direction and will also help keep local talent from having to leave the islands just to build a sustainable career.

Mahalo,  
Adrienne Wilson  
Actor & Filmmaker

**SB-732-HD-1**

Submitted on: 4/1/2025 12:56:49 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
jen ballou	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the Committee,

My name is Jen Ballou, and I'm writing in strong support of SB 732, SD2, HD1, which expands tax credits and funding for Hawai'i's film and media industry. This bill is essential not just for growing our local economy, but for supporting the people and stories rooted here.

As someone who's worked as a graphic designer in the advertising world for over 15 years, the film industry in Hawai'i became a natural extension of my creative work—and a place where I could combine my professional background with my deep love for the islands. In 2021, I started a company called *Do Good Productions* to help commercial shoots adopt more sustainable practices. I did my research, partnered with a local production company, and figured out how to recycle, compost, and reduce the on-set footprint by 80–90% per shoot. I piloted the model while working with the HUB/Teach for America's Social Impact Incubator, and officially launched in 2023.

Through this work, I collaborated with Island Film Group, ran sustainability efforts on major commercials for Kona Brewing and Chase Sapphire, and even taught a webinar on how to be a sustainability PA. The feedback was incredible—crew members who had worked on major shows told me this is exactly what's needed in Hawai'i. I made sure to align my services with the Department of Energy's Green Business Program, and used my experience volunteering with groups like Surfrider and Sustainable Coastlines to build solid vendor partnerships. I even created impact reports so clients could see the difference they were making with their budgets.

But here's the truth: Hawai'i is behind. In LA and New York, this kind of sustainability support is now a standard part of production. Here, without consistent work and competitive tax incentives to attract and retain productions, it just wasn't sustainable—for me or for the idea. By 2024, I had to dissolve my company. There just wasn't enough work. The big shows disappeared, and local commercials became fewer and farther between. Ironically, it was only the highest-paying mainland clients—those who didn't need to stretch every dollar—who could afford to bring me on.

Covid made launching hard, but even after things settled, the industry here didn't bounce back in a way that could support innovative services like mine. That's why this bill matters. Without stronger support for local productions and incentives to keep work in Hawai'i, we lose not only

jobs—we lose opportunity, creativity, and momentum for local talent and small businesses trying to do things better.

I urge you to pass SB 732, SD2, HD1. Let's invest in an industry that has the power to elevate Hawai'i's economy, culture, and values—while keeping that work rooted here at home.

Mahalo for your time and consideration.

Sincerely,  
**Jen Ballou**

**SB-732-HD-1**

Submitted on: 4/1/2025 12:57:02 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Judy Rhee	Individual	Support	Written Testimony Only

Comments:

Hawaii needs to renew and increase the film & tv tax incentive to help the local economy flowing for many individuals, vendors & businesses. The contraction of the industry as a whole is making it necessary for states to remain competitive with incentives so productions don't go abroad.

It benefits beyond the people working in the film/t.v. industry. It injects money into various local businesses who sell & rent equipment & materials needed for productions like lumber, paint, hardware supplies. Lighting & camera equipment, office furniture rentals, copiers, telephones, storage units, trucks & other vehicle rentals, food & beverage companies, caterers, restaurants, hotels, dog walkers, baby sitters, house cleaners, masseuse, acupuncturists, PT therapists, etc.... which translates into millions of dollars spent in the state. Without the Tax incentive productions will go elsewhere to shoot and be deprived of filming anything authentically Hawaiian.

**SB-732-HD-1**

Submitted on: 4/1/2025 1:05:56 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Armani Makaiwa	Individual	Support	Written Testimony Only

Comments:

Chair, Vice Chair, and Members of the Committee,

Mahalo for scheduling this hearing and for taking the time to consider SB732 SD2 HD1. This bill is an important step in ensuring that Hawaii’s film industry continues to thrive, creating opportunities for local talent and strengthening our creative economy.

My first job in the film industry was on Next Goal Wins, and it completely changed my life. Working on that set wasn’t just about the job—it was about the people. The friendships I made there will last a lifetime. We became like a family, supporting each other, having fun, and creating something special together. That experience showed me how powerful this industry can be, not just in terms of career growth but in the connections and community it builds.

After Next Goal Wins, I was fortunate to land more background roles in other productions. It was always exciting to run into familiar faces from my first job, catching up with people I had worked with before. Every set felt like a reunion, reinforcing how close-knit and supportive Hawaii’s film industry truly is.

By supporting SB732 SD2 HD1, we can ensure that more people in Hawaii get to experience the same opportunities I had. This bill isn’t just about attracting productions—it’s about investing in local talent and creating lasting careers. Let’s continue to build a strong, vibrant film industry here in Hawaii.

I urge you to pass this bill and keep the momentum going.

Mahalo for your time and consideration.

Armani Makaiwa

**SB-732-HD-1**

Submitted on: 4/1/2025 1:07:43 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Don King	Individual	Support	In Person

Comments:

The film industry here in Hawaii has stagnated, partly due to a lack of competitive tax credits. Hundreds of good paying jobs and millions of dollars of outside money invested in our economy are at stake.

Two shows that I worked on, Chief of War and Rescue Hi Surf are waiting to see if this measure will pass before deciding whether to invest in Hawaii. Both shows are about the people and culture of Hawaii and feature Hawaiian actors. Ironically Cheif of war, about Hawaii at the time Kamehameha was uniting the islands, changed the location of most of their filming in 2023 from Hawaii to New Zealand because of a lack of tax credits. They are going to shoot another season, but if this measure does not pass it will be in New Zealand.

Rescue Hi Surf proudly features the lifesaving drama of the north shore lifeguards, the best in the world and a source of great pride for Hawaii. The show had a crew that was at least 90% local, with Hawaiian actors, a Hawaiian director, a Hawaiian producer, and a local writer and show runner. I have never seen a show in my career here that was better represented by Hawaiians and local people.

Not only did millions of dollars flow into the state and hundred of good paying jobs but the state also benefited from free advertising for the tourism industry in prime time nationally.

This is exactly the kind of jobs we need when we talk about diversifying the economy. Jobs that develop high level skills in an industry that creates synergy with other businesses in Hawaii and barely leaves a footprint.

Please help this bill move forward and pass

Sincerely

Don King  
808-286-4383

**SB-732-HD-1**

Submitted on: 4/1/2025 1:12:11 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Peter Rodbell	Individual	Comments	In Person

Comments:

SB782 is a very important step to convince world wide film and television production companies to come here and work. The investment incentive for production companies, networks and creators to choose a general filming location is critical. Localities that have removed tax incentives have suffered huge economic loss. Localities that have bolstered incentives have flourished. In general, Hawaii is an expensive place to do business. The more we can entice work the better.

I have worked in many aspects of film and television from production assistant, locations, grip, camera, props departments to being a guest star actor. I learned all this while living in Kaneohe and raising my family. I am the definition of a locally sourced worker.

My specialty though is as a Stage Manager. I have worked closely with the state and many crews as they filmed at Hawaii Film Studios, Kalaeloa Stages and more. I have seen many local film students start from Day 1 and essentially apprentice their way to various departments successfully. I have worked with DBEDT, Film Office and others as a stage manager for many years.

We have a very skilled local workforce. We have a small but overachieving state owned studio at Diamond Head. Together we produced internationally broadcast TV series and major movies. It is important to keep both the workforce and studio occupied in the short term. In the long term a much larger studio is critical. I know the Hawai'i Film studio like few others in the state, every square foot. Ideally, once a logistically appropriate large, modern studio is built the Diamond Head facility could be used as a fantastic studio for high school, community college and university film study programs. In addition groups like Hawaii Women in Film, cultural film makers and more could use this facility to great effect. The state could use the studio to produce high quality informational and tourism promotional material.

Our present workforce can compete with any locale such as LA, NYC, Georgia, Vancouver, New Zealand. We must get our incentives in order and get our Film and Creative Arts department to entice creators to come here. The economic benefits to the state are massive.

Thank you for your kind concern

Petey

**SB-732-HD-1**

Submitted on: 4/1/2025 1:16:30 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Ernest Kaahanui	Teamster 996	Support	Written Testimony Only

Comments:

I am a Teamster member of Local 996. I have been with the film industry since 2021 fairly new in the industry. I worked on Magnum PI and NCIS Hawaii. Also did some work on Aquaman 2, and some other shows that were filmed here in Hawaii. I have seen the money that have been spent to different vendors on the island. From construction materials, rental cars, vans, trucks, hotel rooms and some home's as well. Filming here in the island can bring in a lot of work and money to the economy. It saddens me that we find out that production don't get the tax breaks that they ask for and leave the island to film somewhere else? The industry provides jobs for many of us and provides a living for many of us. Please help us come to a resolution so we can share the aloha of our people and of the islands.

thank you for you're support and your time

**SB-732-HD-1**

Submitted on: 4/1/2025 1:17:20 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Kristin Sifton	Individual	Support	Written Testimony Only

Comments:

My name is [kristin sifton I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly support SB732 SD2 HD1**, relating to the film industry.

I'm grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families that support Hawai'i's film and television industry.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65- NZ\$1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

**I strongly support SB732 SD2 HD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity,

Kristin sifton

**SB-732-HD-1**

Submitted on: 4/1/2025 1:18:47 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
FAITH FAY	Individual	Support	Written Testimony Only

Comments:

**I would like to extend aloha and thanks to Chair Kyle Yamashita, Vice Chair Jenna Takenouchi, and Members of the Committee, Regarding SB732, which can be a tremendous asset to our local film industry and bring future work for our community.**

**Aloha, I am Faith Fay, a local artist and proud graduate of the University of Hawai'i at Manoa. For the last twenty years I have spent time on numerous sets as an actress, artist, or producer for feature films, television series, and documentary projects. We come from a story telling community and culture, therefore moving SB732 forward is a win. Providing opportunities for our local story tellers, artists, and technicians so they**

**can stay in Hawaii, survive, grow, and enrich our community is vital. In between productions I spend time giving back to my community by painting city murals, guest speaking at public schools, and serving several local nonprofits (AccesSurf, Na Kama Kai, Sustainable Coastlines, Surfrider Foundation, and my church). I greatly appreciate your time and hard work. With much aloha, Faith Fay [faithfay.com](http://faithfay.com)**

**SB-732-HD-1**

Submitted on: 4/1/2025 1:24:13 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Casey Alicino	Individual	Support	Written Testimony Only

Comments:

My name is Casey Alicino I'm a Dolly Grip and have been living and working in Oahu for over 20 years. I have a 14 year old boy who has been going to public school here and is starting High school later this year. I have seen the film industry financial uplift hundreds of families in Hawai'i since the tax incentives started in 2004 and I have seen film technicians bring and train their children and family members in this industry. I have seen family's be able to purchase homes because of television show filming in Hawai'i. I have seen families put there kids through college because of the film industry and the tax incentives that have kept Hawai'i a viable place to film. I have seen families be able to endure medical hardship because of the quality medical insurance that the film and television unions provide.

Today I see hundreds of families about to loose their medical insurance because Hawai'i is no longer competitive in attracting film and television production. I see hundreds of families who dont know how they are going to make next months mortgage or rent payments because of the loss of film and television productions in our state. I see families who were paying large amounts of personal income and business taxes to the state and are now on one or more forms of government assistance.

We have television shows and movies soon to be released where the entire story takes place in Hawai'i yet only a very small percentage of these shows were shot here because we as a state were not offering competitive tax incentives and wrongfully applications of the GE tax.

This bill has some problems as I'm sure all bills do but we as a state need to pass it to have any chance at regaining our once thriving film and television industry. We need to get rid of the amendments added last Friday pertaining to grants. I will be clear that the most important issues for Film and Television productions/companies to bring shows to our state is having a competitive tax insentive and that companies can be sure they will receive them in a timely manner, as there has been a problem with this in recent years. We also need to fix the GE tax classification on film and television productions.

We have a opportunity to bring back a industry that has and can again bring hundreds of millions dollars a year into our state and employ thousands of locals with high paying jobs. This will aslo create economic growth for thousands of businesses outside of the film industry. If we don't act now we will lose the incredibly hard working and skilled filmmakers the industry has cultivated over the last 20 years and our film infastructure will be shipped away and deteriorate.

I can not express to you enough how far and wide the economic, educational, and social impact having a thriving film and television industry in Hawai'i is. I believe we need to do more than this bill but if we don't start by passing this bill we will fall so far that it will be difficult to recover from. I would like to remind the legislators that the state is better off collecting a smaller percentage of taxes on \$500,000,000 than full taxes on \$0

Thank you for your time and understanding

Casey Alicino

**SB-732-HD-1**

Submitted on: 4/1/2025 1:25:14 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Bryan Phillips	Individual	Support	Written Testimony Only

Comments:

I support SB732 SD1 HD1

**SB-732-HD-1**

Submitted on: 4/1/2025 1:28:28 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Lily Acain	Individual	Support	Written Testimony Only

Comments:

Aloha Finance Committee Chair Yamashita, Vice Chair Takenouchi, Majority Leader Quinlan, Chair Greggor and Members Of The Finance Committee,

Respectfully, I am requestiing that you schedule SB732 SD2 HD1 to be heard. This measure contains suggested updates and revisions that are desparately needed to keep the Film Industry in Hawaii.

I and most of my colleagues, around 5000 people, are out of work, and state and local businesss are losing millions of dollars because corrective measures are pending the outcome of this Legislative session.

Many of us have been out of work for 6 months or more months. Our Unions have set up food bsns. People are struggling to pay for basic necessities like food, rent and other essential expenses, as I am one of those people. I've been in this industry for over 40 yrs, from in front of the camera and for the bast 30 yrs behind the camera. I've hired 100's of people for projects, but now I can't pay rent, or pay my bills and buy food.

Please schedule SB732 to be heard . Our lielihoods depend on it. Respectfully Yours, Lily Acain- Aloha Casting, Film Producer

**SB-732-HD-1**

Submitted on: 4/1/2025 1:29:42 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
ANDREA TORRES	Individual	Support	Written Testimony Only

Comments:

Hawai'i needs to bring back the film industry. We have the talent and the work force. PLEASE consider this bill 🙏

mahalo!!!

**SB-732-HD-1**

Submitted on: 4/1/2025 1:35:01 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
John Salanoa	Individual	Support	In Person

Comments:

Aloha,

My name is John Salanoa, I would first like to thank the Finance Chair for scheduling SB732. This bill means so much to so many of us. I am writing testimony on my support of SB732. This bill will help in so many ways to keep me and others here at home by bringing filming back to the islands. As many others with the current situation it's a matter of months before I will have to leave my home and find film work out of the state.

Mahalo for your support from the past to today.

John Salanoa

**SB-732-HD-1**

Submitted on: 4/1/2025 1:37:32 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Cyrus Apeles	Individual	Support	Written Testimony Only

Comments:

Aloha my name is Cyrus apeles

I've worked in and been around film my whole life, I've been blessed to work the last 15 years along side so many amazing people. This industry give back to much to the people and out economy, I've seen it help people buy homes, keep small local businesses afloat and give back any chance they can, ever since the tax I've seen the work get less and less and seen how it impacts myself and the community around me. Now I have to work mutipule job just to stay afloat, we need this not just for us but for Hawaii as a whole

**SB-732-HD-1**

Submitted on: 4/1/2025 1:40:31 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Karla Noa	Individual	Support	Written Testimony Only

Comments:

Aloha Finance Committee Chair Yamashita, Vice Chair Takenouchi, Majority Leader Quinlan, Chair Greggor and members of the House Finance Committee,

**I am writing in support of SB732 regarding the tax incentive for the film industry.**

As a graduate of UH Manoa and from Nanakuli, the film industry has provided numerous opportunities that has open doors to collaborate, establish connections or business with various individuals and organizations in Hawaii. As a Key Assistant Location Manager and member of Teamster Local 996 I have the opportunity to establish work in the industry for last several years.

Presently, I am awaiting to start work on the FOX television show Rescue: HI Surf (RHS). As a crew member on RHS, we have hired over 80% locally hired. Donated to over 20 organizations, agencies and local businesses. Vendored with majority of local businesses from Hawaii especially from the North Shore. Lastly, worked closely with state agencies on ensuring the environment or wildlife is well protected. Economically, RHS has spent over fifteen thousand dollars in permit fees, environmental monitoring assessments and miscellaneous fees through the state agency DLNR.

Conditionally, the film industry has provided opportunities for local creatives and crew members to continue to serve Hawaii with great purpose. At this moment there are many in Hawaii's film industry who are without work and this bill will help provide the necessary opportunities to boost Hawaii economy and open doors for the future. It is imperative we act now!

Thank you for your time!

Mahalo,

Karla Noa

**SB-732-HD-1**

Submitted on: 4/1/2025 1:44:22 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Daniel Hrach	Individual	Support	Written Testimony Only

Comments:

I wanted to thank the chair and committee for giving us the opportunity to tell our stories and submit our testimonies in support of this bill.

I'm originally from PA but have been working in the HI Film industry for the past 6 years on shows like Magnum P.I. & NCIS:HI. Since my time on island work was always flourishing with multiple projects filming simultaneously providing hundreds of local jobs, support of local businesses/community, and money distribution all over the island. The past year, however, has been dry with no projects on the horizon resulting in local crew being unemployed and struggling to find substantial work, as well as, eliminating Hawaii's financial gain to be made from these movies and tv shows.

These tax incentives have helped this state in the past. And I want to thank the legislators for their previous support and look forward to having it again on this important bill.

SB 732 resolves GET issues for studios and payroll companies to make it easier to film here. It includes a 5% uplift for hiring 80% local crew which is a great start to making our state more competitive with other state's incentives and making sure more of us work on productions, and gives us a great tool to supporting local hires. SB 732 redefines "Streaming" and includes language making it more applicable to more shows.

I strongly support this bill and want to thank the chair and committee again for giving us the time to submit these testimonies in support of SB 732.

**SB-732-HD-1**

Submitted on: 4/1/2025 1:45:28 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Craig Hoffmann	Individual	Support	Written Testimony Only

Comments:

Aloha. I have worked on the TV and film sets in Hawaii since 2004. Many local families have benefited greatly from the jobs that this unique industry. The great thing about this industry is that the production comes, brings jobs, and the leaves with no footprint. In fact, many times the area that the production crew has worked in is better than when they find it.

An additional 5 percent tax credit to qualified productions with an 80 percent local crew will help bring more work to Hawaiis people.

It is important to include broadcast Tv as well as streaming platforms.

We need to empower the film tax incentive program to ensure the tv/film industry in Hawaii thrives.

Mahalo

**SB-732-HD-1**

Submitted on: 4/1/2025 1:50:48 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Dan Garab	Individual	Support	Written Testimony Only

Comments:

Please help the media production community by advancing this important bill.

It will help the economy.

**SB-732-HD-1**

Submitted on: 4/1/2025 1:54:28 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Rainna Tomlin	Individual	Support	Written Testimony Only

Comments:

This industry has given me a chance to earn money in an environment that cherishes Ohana and supports one another like no other industry I've worked in. The more people I meet and talk to, the more I realize how great this industry is to support local. All while creating art. It allows people to express and show the ugly and the pretty of society, the world, romance, reality, etc. Meaningful films are produced that reach audiences in so many different ways, which absolutely deserve more support financially. There are so many talented people in this industry that deserve more support financially. The potential that this industry has is exponential, and deserves the support which will help it, and everyone involved, grow.

**SB-732-HD-1**

Submitted on: 4/1/2025 1:55:58 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Joan Powers	Individual	Support	Written Testimony Only

Comments:

Aloha and Mahalo for scheduling this hearing for SB732. The Hawaii film industry has provided extra income for our family of five since a boom in production happened in 2010 when Hawaii Five-0 began filming here. This has been my career since then but not lately. To help bring future shows and large feature films back, please provide an additional 5% tax credit to qualified productions with a work force of at least 80% local hires. Also, consider increasing the aggregate cap amount of film production tax credits allowed in any given year to an unspecified amount. Include broadcast and streaming platform productions under the film production tax credit. Allow exemptions from the get amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies. Approving SB732 will not only help my family but thousands of other families that the film industry touches.

My sincerest gratitude for your time, Joan Powers

**SB-732-HD-1**

Submitted on: 4/1/2025 2:01:55 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Ron Evans	Individual	Support	Written Testimony Only

Comments:

Aloha,

My name is Ron Evans. I am a proud member of IATSE local 665 and I have worked in the film industry in Hawaii for 20 years. I would like to say mahalo to Rep Yamashita for making time to hear and discuss the issue of how beneficial the movie industry is in the islands.

I am the child of a Hawaiian family that was priced out of paradise. I know full well the toll that is taken when working families in Hawaii cannot get enough work to afford living here. My mother uprooted our family when I was a teenager and we moved to California. The day after I graduated from college I was the first flight back home. Working as a young musician I was able to barely make my rent and pay bills. Through contacts that were made playing live music on Oahu, I was able to find work in our local union IATSE local 665. I enjoyed meager work as a live stage technician until I got the opportunity to work on television shows and movies. It was only through this work that I was able to make enough money to buy a home and be able to afford the costs of starting a family.

Now our industry has come a complete standstill. Once again another local family is at risk of leaving our home to run off to more affordable situations on the mainland. We are a Hawaiian family and now I am seeing the same situation from the parent's perspective. It would break my heart to uproot my Ohana. I am aware of the toll it takes on a keiki that has to move away. I will continue to do everything in my power to make sure that my kids will not have to go through the same experience I went through.

My job in the film industry provides enough for my family to afford living here and to not have to worry about whether we will continue to live here. The frustration comes from the fact that beyond that- the future of the film industry is out of my control. It is in the control of elected officials here in the state. I ask humbly to represent us and make choices that will provide for the best future for local families.

Aloha,

Ron Evans

proud member IATSE Local 665

**SB-732-HD-1**

Submitted on: 4/1/2025 2:02:17 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Thomas Visser	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee, my name is Thomas Visser and appreciate the opportunity to voice my support for SB732 SD2 HD1. As a department head in the film industry here in Hawaii, every job affords me the opportunity to advocate for hire 2 to 4 persons from within the Hawaii community to work with me. I have seen an increased trend of production either not showing up at all (Hallmark, Netflix, etc) or shooting maybe 10 to 20% of the material here in Hawaii and taking advantage of money savings afforded to them in other states or other countries due to mostly tax credits offered there. In my opinion the elimination or reduction of tax credits is incredibly shortsighted and harmful to not only my particular close associates, but also all the other business, outside vendors, contractors, and community businesses that suffer from the absence of production activity. For every actor that comes, that's multiple hotel rooms for them and their support staff, construction materials for their sets, food and catering, fuel, transportation, and the list goes on. The trickle down benefits of film production dollars should be valuable for the state of Hawaii and is in this day and age, given the tax credits becoming increasingly available elsewhere, a vital component to the continued success or even existence of the film and television industry here. It's also free advertising for the state, as so many people are inspired by the visuals and people of Hawaii as they are depicted on the screen in millions and millions of homes from around the world.

Sincerely,

Thomas Visser

On Location Services  
P.O.Box 790501  
Paia, Hi. 96779

April 1<sup>st</sup>, 2025

Submitting testimony regarding Island Film and Media Production Investment Fund; Entertainment Payroll Companies; Unions; General Excise Tax; Motion Picture, Digital Media, and Film Production Income Tax Credit; Broadcast and Streaming Platforms

Aloha Chair, Vice Chair, and members of the House committee.

My name is Glenn Beadles and own a Hawaii film location and production services company, On Location Services.

I have been directly employed full time and involved in the film industry in Hawaii for 35 years and submitting written testimony in strong support of Senate Bill SB732 SD2 HD1.

I'm grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families that support Hawai'i's film and television industry.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program and will support thousands of working families in Hawai'i.

Mahalo for the opportunity to testify and submit written testimony in strong support of Senate Bill SB732 SD2 HD1.

Aloha,



Glenn Beadles,  
Producer and Location Manager,  
On Location Services  
M: 808-870-7499  
Email: [glenn@onloc.com](mailto:glenn@onloc.com)  
Web: [onloc.com](http://onloc.com)

**SB-732-HD-1**

Submitted on: 4/1/2025 2:03:39 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Dymond Cabildo	Individual	Support	Written Testimony Only

Comments:

Aloha Chair, Vice Chair and members of the committee,

Thank you all for the opportunity for our local film community to be heard. My name is Dymond Cabildo and I am writing this testimony in support of SB732.

This measure contains much needed updates and revisions that are paramount to keep the film industry in Hawai‘i alive. A robust and stable incentive program is not only good for our local actors, crew members, and technicians—it also benefits the entire state by creating and supporting living wage jobs and local businesses. The measures included in SB732 are also vital in attracting more film/TV projects to Hawai‘i, allowing us to more strongly compete against other desirable film locations such as Thailand and New Zealand.

I am born and raised on O‘ahu and have worked in film/TV production for about 7 years directly after graduating from UH Mānoa. Compared to other states on the mainland, the film industry in Hawai‘i uniquely demonstrates what the spirit of Aloha can do for a community. Many of my fellow crew members go above and beyond to not only get the job done, but to do it in a way that is mindful, respectful, and in accordance with our kuleana towards our surroundings.

These values extend beyond production. With every project that films in Hawai‘i comes the opportunity for hundreds of jobs and a boost in the local economy. Film is one of those rare industries that calls upon the application of a multitude of other industries: local hotels, restaurants, artists, construction companies, rental facilities, locations—these are but a few examples of the types of businesses a single film production utilizes.

After having been out of steady work for 6 (some even 12) months, it’s no wonder why my colleagues and I have been slowly forced to consider moving out of the state for production work elsewhere. Our film ‘ohana is in jeopardy—we are struggling to provide even the most basic essentials for ourselves and our families due to the lack of productions choosing to film on the islands. Please help us keep the film industry in Hawai‘i alive by supporting SB732. Our livelihoods depend on it.

I thank the committee for its time and for the opportunity to testify.

Sincerely,

Dymond Cabildo

**SB-732-HD-1**

Submitted on: 4/1/2025 2:04:34 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Melissa Mahealani Medeiros	Individual	Support	Written Testimony Only

Comments:

Aloha e Chair, Vice Chair, and members of the committee,

My name is Melissa Mahealani Medeiros. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. I strongly support SB732 SD2 HD1, relating to the film industry. Thank you for the opportunity to testify.

I hope this message finds you well. I am reaching out to kindly increasing the tax incentive for the film and television industry in our state. Expanding this incentive would not only attract more productions but also create jobs, stimulate local businesses, and generate significant revenue for our economy.

As someone who is currently struggling to find work, I am desperate for opportunities that can help secure a stable future. A bright future that will benefit all in our beautiful state. I am grateful for all the industry has done for me and my family.

I appreciate your time and consideration as we are currently suffering with no foreseen productions. Thank you for your service and for supporting policies that promote economic growth in our state. I strongly support SB732 SD2 HD1. I urge your committee to do the same. Mahalo for the opportunity to testify.

Malama Pono,

Melissa Mahealani Medeiros

Makeup Artist Local 665



**SB-732-HD-1**

Submitted on: 4/1/2025 2:07:44 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Jamie Ku	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee,

My name is Jamie Ku. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly support SB732 SD2 HD1**, relating to the film industry.

I graduated from UH Manoa's ACM (Academy for Creative Media) with a BA in Creative Media in 2012. I was able to do internships with Hawaii Five-0 during my last semesters at UH and earn credits. Right out of UH, I was offered a job in the Hawaii Five-0 Art Dept as their PA. I spent 3 years as the Art PA and then got bumped up to a Clearance Coordinator. From there I got into 665 and felt proud to be amongst likeminded friends & family. After 5 years as a Clearance Coordinator for H50/Magnum PI, I re-joined the Art Dept as an Assistant Art Director for 3 years on NCIS Hawaii. My last gig was my favorite so far, I got to be the Art Director for NCIS HI S3.

My focus has always been to learn the craft of making movies and telling stories. I find "movie magic" the most fun about creating films and tv shows. We all love what we do and want to make a living in the state that we love, HAWAII!

I'm grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families that support Hawai'i's film and television industry.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is

empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action “Moana” movie was filmed in Atlanta. “Chief of War” filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65- NZ\$1.79 to the US \$1. Aotearoa’s physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai’i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai’i.

**I strongly support SB732 SD2 HD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity,

Jamie Ku

**SB-732-HD-1**

Submitted on: 4/1/2025 2:07:58 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Ronald Kunani Nihipali	Individual	Support	Written Testimony Only

Comments:

My name is R.Kunani Nihipali Sr. I am not a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i, but **I strongly support SB732 SD2 HD1**, relating to the film industry.

I'm grateful for the legislature's continued support of our film industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families like ours that support Hawai'i's film and television industry.

Hawai'i's film industry supports thousands of working Ohana in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65- NZ\$1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

Recently in my campaign for the OHA Trustee of the Islands of Molokai & Lanai, this union supported me and the combination of my own network, although i wasn't successful in obtaining the position, I garnered more then 118, 435 votes. In behalf of their support and endorsement, and the fact that my Ohana works for the industry, **I strongly support SB732 SD2 HD1. I urge your committee to do the same.**

Mahalo for the opportunity to testify.

Onipa'a! E hele mua makou!

Ronald Kunani Nihipali Sr.

Ho'olehua-Molokai, Hawai'i

**SB-732-HD-1**

Submitted on: 4/1/2025 2:08:07 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Kaliko Fase	Individual	Support	Written Testimony Only

Comments:

Hawaii is beautiful and diverse. BUT our top industries aren't. I think it would be great if we can diversify our top industries by making a thriving FILM industry in Hawaii and making Hawaii a destination for productions. Not only to show off our diversity and beauty. But also diversify our economy with jobs. MAHALO.

**SB-732-HD-1**

Submitted on: 4/1/2025 2:09:51 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Rachel Morgan	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee,

My name is Rachel Morgan. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly support SB732 SD2 HD1**, relating to the film industry.

I'm grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families that support Hawai'i's film and television industry.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65- NZ\$1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

**I strongly support SB732 SD2 HD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity

Rachel Morgan



**SB-732-HD-1**

Submitted on: 4/1/2025 2:13:41 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Laura Vollert	Individual	Support	Written Testimony Only

Comments:

Aloha, thank you for taking the time to schedule this hearing regarding SB732SD1 HD1.

SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families.

1. SB732 provides an additional five per cent tax credit to qualified productions with a workforce of at least 80% local hires.
2. SB732 increases to an unspecified amount the aggregate cap amount of film productions tax credits allowed in any given year.
3. SB732 includes broadcast and streaming platform productions under the film production tax credit.
4. SB732 applies the get rate for manufactureres to productions.
5. SB732 exempts from the get amounts recieved by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll, taxes, insurance premiums, and employment benefits and payments to loan-out companies.

My father, brother, and uncle have worked in the Hawai'i film industry for over twenty years. The Hawai'i film industry has not only greatly benefitted the local economy and supported local families for generations, it has also set the precedent for world class film productions in the US. Hawai'i will always be a highly sought after and prized destination and the rights of all industry workers need to be protected.

Mahalo for your time.

**SB-732-HD-1**

Submitted on: 4/1/2025 2:20:08 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Lia Aguerro	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee,

My name is Lia Aguerro. I work for Hawaii Media Inc., a prolific film equipment rental company in Hawai'i. **I strongly support SB732 SD2 HD1**, relating to the film industry.

I am grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies; and provide for the inclusion of "streaming" in the definition of the incentive, will mean a great deal to the working families that support Hawai'i's film and television industry.

Hawaii Media Inc. is a family business that my father helped establish in 1992. I have worked there since 2009, alongside my father and husband. Our business is entirely dependent on the success of our local film industry. We are dedicated to providing our team and their families with strong benefits and livable wages, which we strive to maintain despite the industry's fluctuations. As a mother of two young children, my own family's livelihood depends more than ever on the success of the Hawai'i film industry. The current situation is critical, and we are eager for jobs to return. I believe that strengthening the film tax incentive is the most effective way to attract more productions to film in Hawai'i.

Hawai'i's film industry supports thousands of working families like mine in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When film industry workers are employed, we also contribute to local businesses and restaurants. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta, which offers very attractive film tax incentives. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65-\$NZ1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD HD1 will take meaningful steps to empower our film tax incentive program and will support thousands of working families in Hawai'i.

**I strongly support SB732 SD2 HD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity,

Lia Agüero

**SB-732-HD-1**

Submitted on: 4/1/2025 2:20:14 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Cameron Davis	IATSE Local 665	Support	Written Testimony Only

Comments:

Aloha chair and senate members,

my name is Cameron Davis and I am a native Hawaiian from the island of Moloka'i currently living on the island of Oahu. I am in support of SB732 and in need of your support to pass this bill and humbly as for your favor. I have been able to go from being away from home consistently in my current career to being able to be home more often and make a decent living while being in Hawaii for my ohana because of the film and television industry. It has given me more skills and has brought many wonderful people into my life as well as haloed me stay home in Hawaii and raise my you ohana here. I have been in the industry for about 8 years now and I would like to make this my main and last career. This industry benefits Hawaii tramendously though the amount of revenue generated, the amount of local employment, free advertisement though film and TV for our tourism and money that is locals earn circulates back into the local community. My children have also shown strong interest in arts since I have become a local 665 member and see a future for themselves here in Hawaii/home through this industry. It also gives local and Hawaiian people a platform that help to tell our stories.

Mahalo and Aloha!

Cameron Davis

Date: April 1<sup>st</sup>, 2025

Name: Jacy Sagun

Contact Info: Jacy.Sagun@gmail.com

Bill Number: SB732

Position: Support

Aloha Members of the Committee,

I am writing in strong **support of SB732**, as it will take **decisive action** to empower Hawaii's Film Tax Incentive program and support thousands of working families across the state. As a local girl who aspires to build a career in the film industry, this legislation is **critical** to improving the opportunities available for individuals like me and many others who seek to contribute to our state's thriving culture and economy.

Born and raised on Maui, where my parents and grandparents also grew up, I have always had a deep passion for film. This passion led me to leave the islands to pursue a degree and gain industry experience. While I continue my career in Los Angeles, I long to return to Hawaii and be with my ohana. Unfortunately, the lack of sufficient job opportunities and livable wages within the local film industry makes it **impossible** to return home. Like many others, I am far from my roots, but I remain hopeful for the day I can return and make a real contribution to my community.

SB732 **offers a solution** for those of us who want to return to Hawaii and help **revitalize** its film industry but cannot due to the current limitations. This bill has the potential to create more jobs for local residents who are struggling to make ends meet, while also offering opportunities for those of us outside the state who long to return and contribute to our home.

I would like to highlight **five key provisions** in SB732 that I strongly support:

1. Provides an additional five percent tax credit to qualified productions with a work force of at least eighty percent local hires.
2. Increases to an unspecified amount the aggregate cap amount of film production tax credits allowed in any given year
3. Includes broadcast and streaming platform productions under the film production tax credit
4. Applies the get rate for manufactures to productions
5. Exempts from the get amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums and employment benefits and payments to loan-out companies.

In conclusion, I urge you to support SB732 and move forward with its passage. This bill is a crucial step for the future of Hawaii's film industry, an important driver of our economy and cultural identity. The livelihoods of countless individuals depend on its success, offering hope for those of us who want to return home and contribute to Hawaii's growth.

Thank you for your time and consideration.

Mahalo,

Jacy Sagun

**SB-732-HD-1**

Submitted on: 4/1/2025 2:21:03 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Ishay Craig	Individual	Support	Written Testimony Only

Comments:

Aloha I am submitting my written testimony in support of bill SB732 SD2 HD1. I have been lucky enough to work in the film industry in Hawaii since 2016. After graduating from UH Manoa with a film degree I was able to quickly get a job as a production assistant on Hawaii 5-0 and have spent the last 8 years getting to grow and learn from so many people in this industry. I now work as a camera assistant and have been in the local 600 union for years working steadily on various shows and movies.

Growing up in Hawaii I assumed I would one day need to move to the mainland to pursue a career in film. When I realized that I could not only work creatively in this industry but also get to stay in Hawaii and be close to family I was thrilled. Not only are we able to stay home and work where we grew up, but we are able to make a stable living and even thrive financially-- supporting ourselves and our families.

This bill and the tax credit incentives would do so much for the film industry here in Hawaii. It would allow more productions to see Hawaii as one of the top places to shoot their films and television shows. It would employ hundreds and hundreds of crew members and support countless local businesses and vendors. It would provide the jobs necessary to keep so many local crew members in Hawaii without needing to upend their lives to go to the mainland.

Please consider supporting this bill SB 732. The industry here has thrived for decades and I believe that this will continue for a long time if given the necessary support from our lawmakers.

Thank you for your time

**SB-732-HD-1**

Submitted on: 4/1/2025 2:22:00 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Shelby Harper	Individual	Support	Written Testimony Only

Comments:

Aloha Chair and Committee Members,

Thank you for the opportunity to submit testimony in strong support of SB732.

I have worked in the Locations department in Hawaii for many years, helping productions discover the perfect settings that showcase our islands' beauty while generating significant income for local communities. Our work stimulates economies in areas that rarely see opportunities like this, creating jobs and supporting small businesses across the islands.

Unfortunately, I have been out of work for over a year now due to the slowdown in production. This extended unemployment has created severe financial hardship as I struggle to maintain the life I've built here in Hawaii. The ripple effects of production slowdowns don't just affect film workers - they impact restaurants, hotels, transportation services, and countless other local businesses.

SB732 addresses critical barriers that have prevented productions from choosing Hawaii. The GET issues resolution for studios and payroll companies will streamline operations, while the 5% uplift for hiring 80% local crew demonstrates your commitment to keeping jobs in our communities. The redefinition of "streaming" reflects how modern media is produced and consumed, opening new opportunities.

I respectfully ask for your support of SB732 so workers like myself can return to doing what we love while contributing to Hawaii's economy.

Thank you for your consideration,

Shelby Harper

**SB-732-HD-1**

Submitted on: 4/1/2025 2:27:20 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Garrett Gagne	Individual	Support	Written Testimony Only

Comments:

All I'll say is this; There is a film supposedly in pre-production right now about the Hawaiian Mafia, made by acclaimed Oscar winning filmmaker Martin Scorsese, and starring Dwayne "The Rock" Johnson, one of the most successful actors working today. This is the kind of high prestige, critically acclaimed, and financially massive film that could put Hawaii on the map for other potential film and TV producers as a serious place of potential for telling important stories that still make bank at the box office. The fact that there's a question mark over this film being brought to Hawaii because other places have more beneficial tax incentives to film movies in places other than Hawaii, tells me all I need to know about why you should support this bill, and create this fund for film productions. There are many important, engaging, and entertaining films that could be made here in Hawaii, and we need to provide greater reason for production companies to make their movies out here so that these movies can be made and so our local film industry can thrive and continue working consistently. The fact that the live-action Moana movie was mostly filmed in Georgia provides further evidence of why we need your support more than ever.

**SB-732-HD-1**

Submitted on: 4/1/2025 2:28:28 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Caitlin Gaven	Individual	Support	Written Testimony Only

Comments:

Aloha,

I am a member of the film industry on O‘ahu in strong support of SB732 SD1 HD1.

This bill will strengthen our community as a whole with the incentive for productions to film here and hire a local crew. Local families are struggling and an influx of productions is desperately needed following the setbacks we have already faced in recent years.

In my time in the industry, I have been working to learn and become a great addition to this incredibly driven group of people that work on the island. I have worked for many people who come from other countries or states to film here. Their response after being with our local crew is very frequently the same- that this community has a huge respect for this craft and a remarkable work ethic. Thousands of industry members are ready and eager to get back to work.

Thank you so much for allowing our voices to be heard and considering SB732 SD1 HD1. More work for local families will empower this community.

Thank you

**SB-732-HD-1**

Submitted on: 4/1/2025 2:29:31 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Truc Mai	Individual	Support	Written Testimony Only

Comments:

My name is Truc Mai, and I want to support and testify to SB 732 regarding the film industry. As someone who has been working in the Hawai'i film industry since 2022, it saddens me to hear and experience that no shows or movies are filming right now.

I was an office production assistant for the NCIS: Hawai'i production, which was the best job ever. As a non-union member of the show, I had the privilege of working with people who were so supportive of each other, and with the best people working, it made it worth it. In addition, despite working for long hours and long days, I was paid well and had good benefits.

For these reasons, I am deeply afraid of the film industry dying in the state of Hawai'i. It has been hard for me (and many others I know) to get a "normal" job or 9 to 5 because the employers themselves don't think we're qualified to work at their establishment. This can be even more detrimental to our employment.

So please, if this bill gets approved, it can be life-changing, even if it's a small step.

**SB-732-HD-1**

Submitted on: 4/1/2025 2:31:55 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
R. Kunani Nihipali Jr	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee,

My name is R. KŪNANI NIHIPALI JR. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. I strongly support SB732 SD2 HD1, relating to the film industry.

I'm grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families that support Hawai'i's film and television industry.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65- NZ\$1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

I strongly support SB732 SD2 HD1. I urge your committee to do the same. Thank you for the opportunity to testify.

In solidarity  
Mahalo nui,

R. Kunani Nihipali Jr

**SB-732-HD-1**

Submitted on: 4/1/2025 2:32:09 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Kilani Villiaros	Individual	Support	Written Testimony Only

Comments:

**Testimony in Support of SB 732**

Hawai‘i State Legislature

Kilani Villiaros

kilanivilliaros@gmail.com

(415) 314-7450

April 1, 2025

Aloha Chair, Vice Chair, and Members of the Committee,

My name is Kilani Villiaros, and I am a professional filmmaker and camera operator with years of experience working on productions in Hawai‘i and beyond. I am writing in **strong support** of SB 732, a bill that will strengthen our film tax incentive program, ensuring a thriving future for Hawai‘i’s film industry and the thousands of working families who rely on it.

As a seasoned camera operator, I have seen firsthand how film and television productions provide stable, well-paying jobs for local crew members, including camera teams, grips, gaffers, set decorators, costumers, and many others. These productions don’t just create entertainment—they **support entire communities** by driving economic activity, bringing business to local vendors, and fostering career opportunities for skilled professionals in the islands.

However, **local jobs must be protected now more than ever**. In recent years, we have seen an increasing trend of productions bringing in out-of-state hires rather than investing in Hawai‘i’s highly trained and experienced local workforce. This not only deprives local professionals of employment opportunities but also weakens the long-term sustainability of our industry. **SB 732 helps ensure that productions prioritize hiring local talent**, reinforcing the fact that our crews are just as skilled, efficient, and professional as those found anywhere in the world.

Hawai‘i is in **constant competition** with other states and countries that offer aggressive tax incentives to attract productions. Without a strong, modernized incentive program that also prioritizes **local hiring**, we risk losing projects to places that provide better financial benefits for producers, leaving our industry—and the thousands of workers who depend on it—vulnerable to job losses.

Beyond direct employment, a **thriving film industry benefits the broader economy**. Productions spend millions on accommodations, catering, transportation, equipment rentals, and other services, generating substantial revenue for local businesses. Furthermore, when done responsibly, film projects showcase the natural beauty and cultural richness of Hawai'i, boosting tourism and providing global exposure that benefits the entire state.

By passing SB 732, you will be making a **critical investment in Hawai'i's creative workforce**, reinforcing the local economy, and ensuring that the next generation of filmmakers has the opportunity to build their careers right here at home. I urge you to support this bill and **keep jobs in Hawai'i for Hawai'i's people**.

Mahalo for your time and consideration.

**Sincerely,**  
Kilani Villiaros  
Camera Operator, Local 600  
kilanivilliaros@gmail.com  
(415) 314-7450

**SB-732-HD-1**

Submitted on: 4/1/2025 2:35:39 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Paul Aguero	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee,

My name is Paul Aguero. I work for Hawaii Media Inc., a prolific film equipment rental company in Hawai'i. **I strongly support SB732 SD2 HD1**, relating to the film industry.

I am grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies; and provide for the inclusion of "streaming" in the definition of the incentive, will mean a great deal to the working families that support Hawai'i's film and television industry.

Hawaii Media Inc. is a family business that my father-in-law helped establish in 1992. I have worked there since 2009, alongside my father-in-law and wife. Our business is entirely dependent on the success of our local film industry. We are dedicated to providing our team and their families with strong benefits and livable wages, which we strive to maintain despite the industry's fluctuations. As a father of two young children, my own family's livelihood depends more than ever on the success of the Hawai'i film industry. The current situation is critical, and we are eager for jobs to return. I believe that strengthening the film tax incentive is the most effective way to attract more productions to film in Hawai'i.

Hawai'i's film industry supports thousands of working families like mine in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When film industry workers are employed, we also contribute to local businesses and restaurants. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta, which offers very attractive film tax incentives. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65-\$NZ1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD HD1 will take meaningful steps to empower our film tax incentive program and will support thousands of working families in Hawai'i.

**I strongly support SB732 SD2 HD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity,

Paul Aguero

**SB-732-HD-1**

Submitted on: 4/1/2025 2:39:39 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Brandon Bernaldes	Individual	Support	Written Testimony Only

Comments:

Aloha,

Thank you so much for taking the time to schedule and hear this bill. As a graduate of the Academy for Creative Media program at UH Mānoa, I have dedicated my life and chosen career path to the Film/Television industry here in Hawai‘i. Our beautiful islands offer breathtaking landscapes, rich culture, and the most important of all: ALOHA. With large film productions choosing to shoot their film/television shows here in Hawai‘i, they are bringing along with them millions of out-of-state dollars to our local economy through various means of spending on lodging, transportation, food, and equipment rentals, just to name a few. Not only do large productions help to stimulate Hawai‘i's economy, but they bring critical jobs and much needed employment to so many local crew and talent whom, including myself, are kānaka maoli.

As we have noticed many productions choosing to film elsewhere due to better tax incentives, the approval this bill will help the Hawai‘i Film industry to maintain a competitive edge and continue to serve as the ideal location for multi-million dollar film projects to be produced.

Me ka ha‘aha‘a,

Brandon Ikaika Bernaldes

**SB-732-HD-1**

Submitted on: 4/1/2025 2:39:44 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
shawn spillett	Individual	Support	Written Testimony Only

Comments:

Aloha Chair and Members of the Committee,

I am writing to express my strong support for Senate Bill 732, which seeks to enhance Hawaii’s film and media production industry through expanded tax incentives and strategic investments.

This bill represents a significant opportunity to diversify our economy, create sustainable jobs, and showcase Hawaii’s unique culture and landscapes to the world.

SB732 establishes the Island Film and Media Production Investment Fund and increases the Motion Picture, Digital Media, and Film Production Income Tax Credit. By requiring productions to hire at least 80% local workforce and engage with local unions, this bill ensures that the benefits of the program directly uplift Hawaii residents. Furthermore, including streaming platforms under the tax credit expands its scope to meet modern industry trends.

The proposed measures will create living-wage jobs for local crew members, technicians, and creative professionals while attracting high-quality productions to our islands. Additionally, exempting certain general excise tax amounts for wages and benefits further supports employers in fostering a fair and thriving work environment.

As someone who has seen firsthand the positive impact of film productions on our community — from economic growth to cultural representation — I urge you to pass SB732. This legislation is a step forward in making Hawaii a global hub for media production while ensuring that its people benefit from these opportunities.

Mahalo for your consideration.

Sincerely,  
Shawn Spillett

Owner,

Hana Productions, FX Group, Props Hawaii, & FOTON Hawaii

**SB-732-HD-1**

Submitted on: 4/1/2025 2:43:20 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Erin Lau	Individual	Support	Written Testimony Only

Comments:

Aloha,

My name is Erin Lau and I'm a Native Hawaiian director-producer from Kahalu'u on O'ahu. I most recently directed an episode of RESCUE: HI-SURF. I owe my entire career and livinghood to the local film industry. Without the opportunities that have blossomed in the islands over the past three decades, I would not be where I am in my career. While I no longer live in the islands, I felt it was important I write this testimony in support of SB732. The state must take meaningful steps to create greater incentives to bring productions back to Hawai'i. The impact these shows have on local families and communities is huge. Please support this and help to save our industry.

Mahalo nui loa for your time.

**SB-732-HD-1**

Submitted on: 4/1/2025 2:47:31 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Aubrey Lee Staley	Individual	Support	In Person

Comments:

Aloha mai kākou,

I am writing to express my strong support for SB 732, which aims to increase tax credits, expand incentives for streaming productions, and strengthen the local film and television industry, creating economic opportunities and supporting Hawaii's creative workforce. By allowing streaming productions the ability to film here will open up more possibilities for our industry and people.

As a talent agent and industry professional with experience in Los Angeles, New York, North Carolina, and Oklahoma, I have seen firsthand how vital a thriving film and television industry is to local economies. In LA, I worked in an environment where state-supported incentives and infrastructure made it possible for productions to create sustainable jobs and long-term career opportunities for residents. When traveling to other states, I witnessed how effective and beneficial it was for our out-of-state productions to hire local talent. These professionals had the knowledge and experience we needed to bring our projects to life in their hometowns. This not only helped share the unique stories of their communities but also created lasting relationships and left a positive economic impact.

Hawaii has the talent and cultural richness to compete at that level, but we need the right legislative support to make it happen.

Currently, many local industry professionals are considering leaving our 'āina to sustain their growing careers. As a Kanaka Maoli, it is heartbreaking to hear this—\*\*especially from fellow Kanaka—\*\*as the displacement of Hawaiians continues to rise at an alarming rate. The stagnation of our local industry is yet another reason why our people are being forced to look elsewhere for opportunities.

We are at a pivotal moment where local creatives and specifically Native Hawaiians are gaining more visibility and success. We are adding more names to the roster of those who are “making it,” yet many cannot work in the place they call home, despite Hawaii’s potential to be a thriving

industry hub. This is a time when our people and our stories deserve to be heard, where we have the opportunity to change the narrative—to see more characters proudly representing Hawaii, like Auli‘i Cravalho in *Mean Girls*.

This bill would help reverse the trend of talent leaving Hawaii by providing critical resources, incentives, and infrastructure to keep productions here and invest in our local workforce.

Beyond the economic impact, SB 732 is an investment in Hawaii’s creative identity. As someone who has worked closely with talent in both LA and Hawaii, I know that our stories deserve to be told on a global stage—not just through productions that come here for our landscape, but through projects that center local voices, talent, and workforce. This bill would ensure that Hawaii remains not just a backdrop for Hollywood productions, but a thriving hub for local storytelling, job creation, and industry expansion.

I urge the committee to pass SB 732 and invest in the long-term success of our industry and our people.

Mahalo for your time and consideration.

**SB-732-HD-1**

Submitted on: 4/1/2025 2:48:29 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
EMILY NEWMAN	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee,

My name is Emily Newman. **I strongly support SB732 SD2 HD1**, relating to the film industry. I'm grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families that support Hawai'i's film and television industry.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65- NZ\$1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

**I strongly support SB732 SD2 HD1. I urge your committee to do the same.**

Thank you for the opportunity to testify.

In Solidarity,

Emily Newman

**SB-732-HD-1**

Submitted on: 4/1/2025 2:49:25 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Moses Kaapana	Individual	Support	In Person

Comments:

**Aloha Chair Ilgan, Vice Chair Hussey, and members of the committee,**

**He ‘ōiwi Hawai‘i me ke kekele ki‘i‘oni‘oni a me ka pāpaho, kāko‘o nui au iā SB732 SD2.**

**No ka lō‘ihi loa, ua kū i kā mākou ‘oihana ki‘i‘oni‘oni kūloko i nā pilikia i ho‘ouna i nā huahana a me nā manawa kūpono ma nā wahi ‘ē a‘e. Hā‘awi kēia pila i kahi manawa ko‘iko‘i e ho‘oikaika i kā mākou ho‘okele waiwai a hā‘awi i nā hana kūpono no ko mākou po‘e. E ho‘oulu hou a‘e i nā manawa kūpono no nā leo Hawai‘i a me nā leo kūloko e komo i ka ‘oihana ki‘i‘oni‘oni a me ka ‘oihana pāpaho, hiki paha ke alaka‘i i ka pi‘i ‘ana o nā mo‘olelo kūloko a hiki i ka lehulehu ma ka honua nei.**

*As a Native Hawaiian creative artist, I strongly support SB732 SD2. This bill will strengthen our creative economy, provide jobs, and increase opportunities for local voices and stories in the film and media industry.*

**\* He mea ko‘iko‘i ka ho‘okomo ‘ana i nā kahua wewelo i ka wehewehe hana kūpono no ka huki ‘ana i nā papahana hou a hiki iā mākou ke ho‘okūkū i ka ‘oihana o kēia lā. O nā manawa hou a‘e ho‘i kā e ha‘i ‘ana i kā mākou mau mo‘olelo pono‘ī, ‘oia‘i‘o, ma ‘ane‘i ma ka home.**

**\* ‘O ka hiki ke ho‘onui i ka hana e unuhi pololei i ka ho‘omohala ‘ana i ka po‘e hana a hō‘oia i ka po‘e makemake ki‘i‘oni‘oni kūloko a me nā mea haku mo‘olelo wikiō Hawai‘i, e like me a‘u a me ko‘u mau hoa, hiki ke kūkulu i nā ‘oihana ma Hawai‘i nei. Pono mākou i kēia mau mea ho‘oikaika e mālama i kā mākou talena mai ka ha‘alele ‘ana i ka home e alualu i kā lākou mau moemoeā.**

**\* Ma ka ho‘okūkū ‘ana i ka Hawai‘i, hiki i kēia pila ke kōkua i ka ho‘ohuli ‘ana i ka emi ‘ana o ka hana ‘ana i kēia manawa a ho‘iho‘i mai i nā hana a me nā pono waiwai i makemake nui ‘ia e nā kaiāulu. ‘A‘ole kēia e pili ana iā Hollywood wale nō; e pili ana i ka mālama ‘ana i ka nohona kūloko a me ka ho‘oka‘awale ‘ana i kā mākou ho‘okele waiwai.**

*\* Streaming services must be included in the qualified production definition to attract modern projects, tell local stories, and compete in the current industry.*

*\* These incentives are essential for developing our local film industry and retaining local talent.*

*\* This bill can revitalize our economy by making Hawai'i more competitive. This isn't just about Hollywood; it's about sustaining local livelihoods and diversifying our economy.*

**E kū ha‘aheo kākou i kēia manawa e ho‘āla hou ai i kā kākou ‘oihana ki‘i‘oni‘oni a me ka pāpaho, e hana i nā ala no kā kākou mau mea hana ‘ōiwi Hawai‘i, a e ho‘opa‘a i ko kākou pae ‘āina he kikowaena ikaika no ka ha‘i mo‘olelo.**

*Let's embrace this opportunity to revitalize our film industry, create pathways for our Native Hawaiian creatives, and ensure our islands remain a vibrant center for storytelling.*

***Nui ka mahalo no kou manawa a me kou paepae ‘ana i kēia mea.***

***Me ka ‘oia‘i‘o nō***

***Moke Ka‘āpana***

**SB-732-HD-1**

Submitted on: 4/1/2025 2:51:06 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Angela Laprete	Individual	Support	Written Testimony Only

Comments:

As a local producer and veteran of the industry, please recognize the crucial time we are up against in bringing back the livelihood of our read and butter. Thousands out of work - many moving away - and this is a business where we can flourish in work force development and finding pathways for our next generation to work hands on and move up quickly in key postions when several shows are here at one time. This economy booms when a production comes to town - small businesses, restaurants, hotels, stores - everything tourists bring, we do in bigger numbers. This is STATEWIDE. Support local, engage local and bring these oportunties back to Hawaii especially when the story is about the 808. Everything ni Part 2 of this bill needs to seriously be considered to pass. Hundreds came u yesterday for one reason - to unite - and to bring our industry back home.

**SB-732-HD-1**

Submitted on: 4/1/2025 2:51:09 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Sky Pierce	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee,

My name is Sky Pierce and I'm a 20 year member of the film industry here in Hawai'i - and on Maui specifically.

Mahalo nui loa for scheduling a hearing on this bill and for your continued support of our industry.

**I strongly support SB732 SD2 HD1**, relating to the film industry.

We and our local colleagues in the industry rely on a strong statewide tax incentive program to keep projects of all sizes coming to the islands. The program is beneficial to every segment of the industry - not just for the big features and episodic shows. It is also vital to the smaller commercials, independent films, advertising content, documentaries, etc. which specifically can film more easily on Maui than the big projects everyone hears about. These smaller projects are the industry bread and butter - supporting local families. The program was vital to our economic recovery during and following Covid shutdowns, when the production industry was one of the first to implement safe working conditions and allow for continued employment when so many were out of work.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. We have a vibrant local crew base on Maui and the industry is vital to the recovery of our County after the fires in Lahaina and Kula. These good paying jobs are irreplaceable by other industries. When the film tax incentive is strong, this industry contributes significantly to GDP, earnings, and even visitor spending at both the state and county levels.

The film industry is unique compared to other industries that may benefit from tax incentives. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1, with some easy but important amendments, will strengthen and stabilize the incentive program and will support thousands of working families in Hawai'i.

Specifically, I urge the following:

- continued support DBEDT's position on the GET payroll language;

- instituting the manufacturing definition for productions;
- updating the language to be more current regarding streaming and episode counts.
- striking the language that excludes "internet only" from the definition of commercials.

In this modern day reality, everything is moving to, or is already online. Platforms like YouTube, Hulu, Netflix, and social media are where advertisers are putting their money. Even the legacy broadcasters all have platforms online and in mobile apps that show commercials.

**I strongly support SB732 SD2 HD1.** Thank you again sincerely for your continued support.

Mahalo for the opportunity to testify.

Aloha, Sky Pierce

**SB-732-HD-1**

Submitted on: 4/1/2025 2:53:46 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Lauren LaSalle	Individual	Support	Written Testimony Only

Comments:

Aloha,

My name is Lauren LaSalle, I'm an assistant locations manager.

Thank you to the chair and committee for giving us the opportunity to tell our stories and submit our testimonies in support of this bill.

Thank you to the legislators who have supported our community in the past, we look forward to having it again on this important bill.

It is a fact - tax incentives have helped this state in the past.

This bill is good for the state and good for the local film community.

I have worked in the film industry since I graduated college in 2017 but only started working on set in 2022 as a PA on NCIS: Hawai'i. The community and education that I've gained is beyond what I could have imagined. Yesterday's gathering at the capitol reinforced the love I have for Hawai'i's film industry and the impact that its had on my life. To see it fade into oblivion, to see families and friends struggle to survive, to be in the last generation of filmmakers to come up in the industry as it was known on island is simply put a shame.

I hope you will hear us out and pass SB732.

Thank you,

Lauren LaSalle

**SB-732-HD-1**

Submitted on: 4/1/2025 2:55:33 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Brittney Kruzel	Individual	Support	Written Testimony Only

Comments:

I worked on NCIS and was a resident of Oahu and work in the film industry. I am calling to indicate my strong support of SB 732 and request the chair schedule a hearing for this bill by Wednesday. I had to move off island for awhile because there was no work. Please bring more work back to Hawai'i so I can come back home!

**SB-732-HD-1**

Submitted on: 4/1/2025 2:56:39 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Alexander Sundquist	Individual	Support	Remotely Via Zoom

Comments:

Aloha,

The film industry in Hawaii is essential. I have worked on many productions from 2010 Hawaii 5-0 to 2025 Wrecking Crew in the locations dept. One example for Wrecking Crew we filmed on Maunakea St in Chinatown and many businesses benefited from our presence and were paid direct. The trickle down effect goes from hotels, food vendors, coffee stands, landlords, HPD special duty, C&C permits, car rentals, extras and stand ins. These productions spend a lot of money in our community and it is greatly beneficial to all. As well as providing for our own families for 10, 20, 30 years and more from crew that worked on shows in the 70s and 80s. Please help us with secure competitive tax credits and removing the GET payroll tax. If productions can save 500K-1Million by filming overseas they will take their business elsewhere. Hawaii is a character in these stories and films and we have so much to tell. Keep this industry thriving and it will only benefit the State in so many ways

Aloha,

Alex Sundquist

Teamsters Local 996

Key Assistant Location Manager

**SB-732-HD-1**

Submitted on: 4/1/2025 2:56:48 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
seana kofoed	Individual	Support	Written Testimony Only

Comments:

We are incredibly grateful for the support received by the House and Senate and Finance Committee in considering this bill. As you know, the number of colleagues losing their health insurance, having to move out of their homes, is heartbreaking -- not to mention the heavy mental weight of being unemployed for so many months. This is taking its toll on a community that WANTS to stay in Hawai'i to work, that wants their tax dollars going back to their home state. This is a community that wants to spend locally, to lift local, kanaka, and resident Hawaiians who want to follow in their footsteps -- providing a path for their keiki to pursue a career in the industry if it's still a viable one. But if we allow the bottom to fall out of this industry now, it will not be HERE for our keiki and their keiki to access. It will no longer contribute to film tourism, or be an additional industry to turn to in times of global instability and future pandemics/crises that threaten to affect travel to the island. This is not the time to turn our backs on an industry with the potential to include so many in its success, with the potential to be at least somewhat self-sustaining, once resuscitated. Given the uncertainty of these cost-cutting times, a strong move by the state, within its financial means, to support this industry would result in an almost immediate infusion of work, and direct and ancillary revenue back to the state. Several of the features in SB732 (raising that base rate to 30% -- or at the minimum, offering the 5% bump for 80% local hire -- being the most important one) are merely a reallocation of existing funds, 'double-cutting' a Costco pizza, essentially, to feed/include a wider community. By raising the accessible incentive rate to 30%, you are diversifying the industry -- you're encouraging the 8-10M feature films - jobs that lead to health insurance for so many -- to consider Hawai'i. We cannot be limited to the 1-2 major network shows that MAY consider the islands each year, and by raising that base rate, even without raising the annual cap, though that's important too -- you are building a stronger industry - one more resistant to the whims of Hollywood. The GET -- it should not be applied to gross payroll - that, on top of the very low 22% incentive is a stake in the heart of the business. It's an additional 4.71% penalty and one that certainly those mid level feature films that are job generators -- cannot absorb, not to mention the major networks that will simply to overseas. There are so so SO many reasons, financial and otherwise, to support the industry in Hawai'i - and the modest measures in this bill will help to keep the state in play.

I am incredibly grateful to the State and House for moving this bill forward for consideration, and to you and your colleagues for taking the time to listen.

The strength and reach of the Banyan tree depends on the nourishment of its roots - and this industry cannot widen its reach, cannot continue to grow and support thousands of kanaka, local and resident workers and their families, without the waters of Hawai'i's support.

With much gratitude,

seana kofoed

**SB-732-HD-1**

Submitted on: 4/1/2025 2:56:54 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Jessica Nohealani Hanohano	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee,

My name is Jessica Hanohano. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly support SB732 SD2 HD1**, relating to the film industry.

I'm grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families that support Hawai'i's film and television industry.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65-NZ\$1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

**I strongly support SB732 SD2 HD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity,

Jessica Hanohano

**SB-732-HD-1**

Submitted on: 4/1/2025 2:58:30 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Luis Linares	Individual	Comments	Written Testimony Only

Comments:

Aloha mai kakou, as a performer, director and student of filmmaking. formerly happily employed on the show NCIS Hawai'i for 3 wonderful seasons, a SAG-AFTRA member since 2019 and deeply affected by the disappearance of the film industry in Hawai'i due to not being competitive because of previous legislative decisions that seem to be addressed on this bill. I want to take the time to Thank You! in advance for listening and understanding the severity of the situation for our industry and how all the investment that had been poured on to the local community to have the ability to create a career in this wonderful industry and have a more significant part in telling stories in Hawai'i to the world through this wonderful medium of film was completely halted due to the state not being competitive any more and the urgency of approving this bill to re-ignite the momentum that had already started in developing local talent in all aspects of this wonderful industry and continue to have the opportunity to build what can be a very lucrative, satisfying, fulfilling and influential career allowing us to get to a point where we can tell the stories of Hawai'i and beyond (Fantasy, Horror, Action, Adventure, Cultural, etc.) and keeping the Hawaiian values of kokua, Ohana, and Aloha that is so needed for the World. AS perfect example of that movement starting to take place where shows that after years of pre-production and planning like the Story of Hawaiian Chiefs in Jason Mamo'a's "Chief of War" Disney's "Moana" "Lilo & Stitch" "Doogie Kamealoha" CBS's "NCIS Hawai'i" now all gone from the islands with thousands of local good paying career making jobs now gone and filming our stories elsewhere. This opportunities don't come back and they are part of World history. A show like Chief Of War filming elsewhere is a real heavy lost for the state. Please lets make sure that never happens again. Thank you! Aloha.

**SB-732-HD-1**

Submitted on: 4/1/2025 2:59:05 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Kimmy Luong	Individual	Support	Remotely Via Zoom

Comments:

**Thank you, Finance Committee Chair Kyle Yamashita and Vice-Chair Jenna Takenouchi. Thank you to the House Finance Committee for your continued support of Hawai'i's valuable and well-known tv/film industry. I am grateful for the integral work that you do on the foundation of hope and service. Thank you for hearing SB732 SD2 HD1. I have been a SAG-AFTRA union member since 2018, when Magnum, P.I., the reboot, started filming. I am an alternate member of the National Asian Pacific American Media Committee. My voluntary participation in this committee gives Hawai'i a voice as money and resources are allocated to the growth of Asian Pacific Americans on screen and behind the scenes.**

**As a resident of Hawai'i, I have been able to contribute positively to our tv and film industry by representing Hawai'i's professionalism and Pure Aloha to EVERY person I encounter. Oftentimes, we have visitors on set who don't live here, although they wish that they did. These producers, directors, cameramen, cast, and crew come with 20, 30, and 40 plus years of experience in the film industry. They all love working on our sets. They love working with our local community and professionals. They rely on us, as we have knowledge of the islands, the weather, resources, and solutions. As a stand-in and background actor, I am grateful to have been able to work on and in almost every production that has been filmed on O'ahu: from Magnum, PI, Hawai'i Five-O, Disney's Doogie Kamealoha, M.D., Disney's Lilo and Stitch, American Idol (for 4 seasons so far), Hallmark movies, Southwest Airlines commercials, Hawai'ian Airlines commercials, and more! Please know that people around the world are seeing Hawai'i. They know about us. They know about our culture, our values, and our humility. They see our grace and they save up for years or a lifetime for a 4 night trip to experience a taste of what they see on screen. The current state of Hawai'i's tv/film industry is quite bleak, and I am an optimistic person. Our industry not only employs 5000 plus people. The filming productions require resources like restaurants, food, transportation, flights, security, local vendors, locations, and niche products that otherwise do not have an influx of business if it wasn't for us.**

**Thank you for the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are dispursed by the motion picture**

**project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of “streaming” in the definition of the incentive.**

**Please consider increasing the benefits for productions to choose to film here in Hawai'i as we know they have other choices. Historically we have lost productions to other locations (US and international). THIS DOES NOT NEED TO CONTINUE TO BE THE CASE. My friends and colleagues have left and continue to leave Hawai'i to find work. Please keep Hawai'i's tv and film industry alive. You really do have the power to make a difference. From my grateful heart, with EXTRAORDINARY Love, THANK YOU.**

**SB-732-HD-1**

Submitted on: 4/1/2025 2:59:07 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Ezekiel Hanohano	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee,

My name is Ezekiel Hanohano. I'm a member of IATSE Local 665 , the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly support SB732 SD2 HD1**, relating to the film industry.

I'm grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families that support Hawai'i's film and television industry.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65- NZ\$1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

**I strongly support SB732 SD2 HD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity,

Zeke Hanohano

**SB-732-HD-1**

Submitted on: 4/1/2025 2:59:12 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Stephanie Van Duser	Individual	Support	Written Testimony Only

Comments:

Hello, my name is Stephanie Tudela Van Duser and I support this bill to help our industry. I've been blessed to work with some of the hardest working people in this industry. From sunrise to midnight, the passion for their work, that our crew members and talent have demonstrated day in and day out, has been inspiring. It pains me to see them hurting, to see this industry suffer, and to see Hawaii suffer.

Our industry brings so much work and money to the islands, it's in the state's best interest to do whatever we can to push forward and keep Hawaii working, keep productions in Hawaii, and to encourage everyone to hire local. We need this bill for its tax incentives, to support thousands of working families. We need these critical incentives, highlighted in this bill, so that thousands of people can keep working here. Please help save our industry, please help the thousands of working families asking for a meaningful solution. They truly deserve it.

Mahalo,

Stephanie

**SB-732-HD-1**

Submitted on: 4/1/2025 2:59:47 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Mark Moquin	Individual	Support	Written Testimony Only

Comments:

Aloha Representative Yamashita- I am a long-term resident of Maui (35+ years) and I am writing to let you know of my strong support of SB 732 and to request the chair schedule a hearing for this bill by Wednesday. My family lives in Makawao, and I've been working in the film and television industry for well over twenty years. The industry has allowed me the opportunity to raise my son here, and I've always regarded this as the greatest gift I could have ever given him. After spending 6 wonderful years at Makawao Elementary, my wife and I felt lucky to be able to send our son to Seabury Hall. We never thought of ourselves as private school parents, but our son aspires to great things. He's now an architect major at Cal Poly in San Luis Obispo, California- not a cheap education by any stretch of the imagination- and his goal is to move back to Maui upon graduation to help working class families like ours be able to afford modern, eco-friendly homes. His continued education and our financial survival, like so many others on Maui and state-wide, depend on continuing the working relationship between the film & television industry and Hawai'i. I've seen first hand over the years the amount of money spent locally by the industry while filming movies, tv series, commercials, etc in our communities. The financial benefits spread throughout- from high end hotels & restaurants, to Mom & Pop food trucks, locally sourced produce and flowers, activities, auto and equipment rental companies... the list goes on. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the financial benefits of the industry, but we also lose the ability to tell our own stories. Recently, some of the biggest film projects about Hawai'i were filmed almost entirely out of state (*Moana* in Atlanta, and *Chief of War* in New Zealand). To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

**I strongly support SB732 SD2 HD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

Mark Moquin Makawao, Maui, Hawai'i

**SB-732-HD-1**

Submitted on: 4/1/2025 3:01:50 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Shannon Thorp	Individual	Support	Written Testimony Only

Comments:

Aloha,

My name is Shannon Thorp and I'm a Production Assistant for the Assistant Director department within our local film and television market in this beautiful state of Hawai'i. I'm born and raised on O'ahu, graduated from high school here, and returned home after college to pursue a career in film at home. The past few years have been a gift - working in a field I love AND being close to my family, my friends, and my home. Now, I'm asking you, our state Senate Finance Committee, to support me and my fellow colleagues with SB732 so we can continue pursuing our passions without having to leave the state or country.

Hawai'i has a lot to offer the filmmaking world, and I believe our local crew achieve entertainment in a responsible, low impact way, with a return on investment that is hard to ignore. Specifically, I want to convey my support for the additional 5% tax credit for projects employing at least 80% local hires. This ensures that we continue making movies with Hawai'i residents as the workforce instead of part time Hollywood distant hires.

I'd also like to vocalize my support for an increase in the cap allowance for film production tax credits on any given year, as well as the inclusion of broadcast and streaming platform productions within this tax credit. That is a huge part of our modern entertainment industry and should be reflected as such within these discussions.

Additionally, I'd like to mention the GET rate for manufacturers to productions, as we all know nothing happens on set until you BUILD it. We employ many, many local vendors and companies in any given show, and I believe it is one of the most beneficial industry to unrealized gains surrounding our community. Finally, an exemption from the GET amounts received by a film or television project employer for our wages, salaries, payroll taxes, health insurance premiums, and employment benefits and payments to loan-out companies. I believe this last point would make our state incredibly more competitive for projects in general. Let's compete with states like Texas and Georgia to showcase how well we can succeed in filmmaking within our state.

Mahalo for your time,

Shannon Thorp

**SB-732-HD-1**

Submitted on: 4/1/2025 3:02:11 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Shaina Nakahara	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee,

My name is Shaina Nakahara . I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly support SB732 SD2 HD1**, relating to the film industry.

I'm grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families that support Hawai'i's film and television industry.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65- NZ\$1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

**I strongly support SB732 SD2 HD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity,

Shaina Nakahara

**SB-732-HD-1**

Submitted on: 4/1/2025 3:05:44 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Cristin Rachele	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee,

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 support SB732 SD2 HD1, relating to the film industry.

I'm grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families that support Hawai'i's film and television industry.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65- NZ\$1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

We have worked so very hard to make films and TV in Hawaii great. This is the local community that's struggling. We are not Hollywood. So much of the money made from productions stays in our local economy. There is a huge misconception that Hollywood brings their own people but nearly all crew and all background actors live here. We also use local vendors, local materials, local restaurants/catering and local small businesses like printing and embroidery companies. One local printer said he was worried if shows stop filming here because so much of his work came from TV and Film productions. Kualoa Ranch even uses the film industry as a huge part of their business as well with movie tours. The industry affects many

types of businesses. Please hear us and understand how important this bill is for Hawai'i.  
Mahalo!

I strongly support SB732 SD2 HD1. I urge your committee to do the same.

Thank you for the opportunity to testify.

In Solidarity,

Cristin Rachele

Costumer, IATSE Local 665

**SB-732-HD-1**

Submitted on: 4/1/2025 3:10:27 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Lisa Lee Mitchell	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi and members of the House committee,

I want to thank the chair and committee for giving us the opportunity to tell our stories and submit our testimonies in support of this bill. My name is Lisa Mitchell. Both my husband and I are members of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i and strongly support SB732.

I'm grateful for the legislature's continued support of our industry. SB 732 includes an 5% uplift for hiring 80% local crew which is a great start to making our state more competitive with other state's incentives and making sure more of us work on productions, and gives us a great tool to supporting local hires; SB732 also makes exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families that support Hawai'i's film and television industry.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65- NZ\$1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

I started out as production assistant on local and international commercials, then moved up to coordinate shows and worked on Hawaii Five 0 for the full 10 year run ending as the production supervisor. I have been able to make a living working in the film industry which supported our family and our son through private school and college.

**I strongly support SB732 SD2 HD1. I urge your committee to do the same.** Tax incentives have helped this state in the past. We want to thank the legislators for their previous support and look forward to having it again on this important bill.

Thank you,

Lisa Lee Mitchell

**SB-732-HD-1**

Submitted on: 4/1/2025 3:12:47 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Lance Morita	Individual	Support	Written Testimony Only

Comments:

Finance Chairman Yamashita; Vice-Chair Takenouchi; House Finance Committee; Leader Quinlan:

I'm writing in support of advancing SB732 SD2 HD1 through the House Finance Committee with the necessary modifications and amendments to allow it to move towards passage during the 2025 Legislative Session.

To remain in existence, Hawaii's Film Industry needs your support to supplement and improve the existing film tax credit legislation. The workers within the film industry are currently struggling without work and are seeking assistance from the Hawaii State Legislature.

Action during the 2025 Legislative Session is urgently necessary to turn the tide in favor of Hawaii. An improvement to the current film tax incentives is needed to increase the viability of filming in Hawaii and will help to ensure that Hawaii's Film Industry is competitive.

Sincerely,

Lance Morita

**SB-732-HD-1**

Submitted on: 4/1/2025 3:13:05 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Adrienne Ferguson	Individual	Support	Written Testimony Only

Comments:

Aloha Finance Committee Chair Yamashita, Vice Chair Takenouchi, Majority Leader Quinlan, Chair Greggor and members of the House Finance Committee,

I am respectfully requesting that SB732 SD2 HD1 be scheduled to be heard.

The Hawai'i film industry is struggling and the suggested revisions and updates are dire to keeping it afloat. Myself and so many others in the industry are out of work, the number reaching around 5,000. Our industry supports local businesses and local workers, putting millions of dollars into the local economy without tourism, and while keeping respect and aloha for our land and the locals that live here. I can testify that the work we do on set is fulfilling in many ways, not only to support ourselves and our loved ones, but to be giving back to the community daily, and to be enriching others lives by doing so. Most recently, Rescue HI surf supported countless local business and shed light on the struggles that locals have in paradise. I have encountered people on the street that have thanked me for my part in that production. The joy and love this creates in community is beyond priceless.

The industry has been struggling for long, with us only being able to depend on each other and our unions. We want to depend on your support.

Please schedule SB732 to be heard.

Thank you,  
Adrienne Ferguson

**SB-732-HD-1**

Submitted on: 4/1/2025 3:13:48 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Gary Lee	Individual	Support	Written Testimony Only

Comments:

My name is Gary Lee. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. I strongly support SB732 SD2 HD1, relating to the film industry.

I'm grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families that support Hawai'i's film and television industry. Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency

conversion rate has fluctuated over the past year from NZ\$1.65-NZ\$1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

I strongly support SB732 SD2 HD1. I urge your committee to do the same. Thank you for the opportunity to testify .

Gary Lee

Aloha Chair Yamashit, Majority Speaker Quinlan, and all the members of the Finance Committee. Thank you for taking the time to read and hear all of our testimonies regarding this matter. It is important to all of us, the people directly affected by this bill, that we are heard and taken into consideration when making your decisions.

My name is Kayla Eisenberg, and I am a Production Assistant based out of Honolulu, HI. I began working in this amazing industry in 2020, and haven't looked back. The people quickly became my family. I worked consistently from feature films to television shows. In the last several months, there has been little to no work. This has caused emotional and financial stress not just for myself, but for many of us in this industry. If the legislature helps pass SB732, it would help resolve some of the GET issues that major studios and payroll companies have, and would make it much easier for them to film here.

However, the one issue I had with SB732 is that it should be amended that if the film productions are going to be audited from the state, then the fund using state money should be audited as well. Please see Eric Uyeda's testimony for further details.

This is incredibly important for all of us: actors, assistant directors, production assistants, camera crew, electricians, grips, hair & make-up stylists, drivers, and so much more. Hawai'i is a beautiful place to film, the local crew are all family and stay strong together. We all are begging to get back on set and create more beautiful and meaningful art. Help us give us the start to do so.

Thank you again for listening to our testimonies.  
Kayla Eisenberg

Aloha Chair Yamashita, Majority Speaker Quinlan, and all members of the Finance Committee. Mahalo for taking the time to read and hear our testimonies regarding this matter. It is so important that the people who are directly impacted by this bill are heard, and their opinions are taken into consideration when making your decisions.

My name is Ian Petriello Eisenberg and I'm a 2<sup>nd</sup> 2<sup>nd</sup> Assistant Director based out of Honolulu, HI. The tax incentives in the past have given Hawai'i the opportunity to become a major film community with many films and television series filming throughout the state. It was because of these incentives that I was given the opportunity to move here right after graduating from the University of Texas at Austin and pursue a career in the film industry. Since moving to Hawai'i in 2016, I have worked on several television series and films and have been able to join my union, the Directors Guild of America, because of it. Again, it was because of the previous high tax incentives that I had the opportunities to do all of this and I want to thank the legislators for their previous support to our industry.

I have worked consistently since 2016 up until last year. The combination of the 2023 dual strikes along with the cancelling of NCIS: HAWAI'I has been extremely rough on me both financially and emotionally. There has been little to no work to support all of Hawai'i's film industry workers and this only looks to get worse if the legislature does not address this issue now. We are all stranded in the middle of the ocean and need someone to throw a lifeline out to all of us now.

If the legislature helps pass SB 732, it would help resolve some of the GET issues that major studios and payroll companies have and would make it much easier for them to film here. With the inclusion of the 5% uplift for hiring 80% local crew, this will help the local crew significantly!

The one issue I had with SB 732, I believe it should be amended that if the film productions are going to be audited from the state, then the fund using state money should be audited as well. Please see Eric Uyeda's testimony for further details.

We need to not just make Hawai'i a place that is already beautiful to film here, but a place that is financially smart to film here. So that more productions will want to come back to Hawai'i and hire more local crew members instead of bringing them in from the mainland.

I'm asking, no I'm begging for all of you to consider us: the actors, the assistant directors, the production assistants, the camera crew, the electricians, the grips, the hair & make-up stylists, the drivers, the special effects techs, the designers, the props crew, the extras and so many more. We are all working people too and all we want to do is just get back on set. Help give us the start to do so.

Thank you for giving me the opportunity to testify,

A handwritten signature in black ink, appearing to read 'Ian Robert Petriello Eisenberg', with a long, sweeping underline that extends to the right.

Ian Robert Petriello Eisenberg  
2<sup>nd</sup> 2<sup>nd</sup> Assistant Director  
DGA

**SB-732-HD-1**

Submitted on: 4/1/2025 3:16:43 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Keith Ordonez	Individual	Support	Written Testimony Only

Comments:

The Film Industry has been a benefit for individuals and communities alike, allowing many job opportunities, not only in the creative space but the labor space as well as buisness space. Consturction work is fullfilled through set design, business work is fullfiled through advertisement and inveselements through producing, and the very nature of film medias being a easily consumable form of media helps to increase our advertisement outlets that naturally supports our toursims economy.

Film has also fullfilled our cultural survival. Film has been use many times to preserve the cultural voices and stories of our history and the community needs of our citizens, in many avenues such as documentaries or mainstream television programs.

The revenues of jobs as well as significant cultural support of film has helped Hawaii since the produciton of South Pacific, and continues to bolster incredible benefits for our states. We must do all that we can to continue to accomidate and encourage our Film Industry, in the same way that film has always supported the state of Hawaii for the past century.

**SB-732-HD-1**

Submitted on: 4/1/2025 3:20:33 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Alison Week	Individual	Support	Written Testimony Only

Comments:

Aloha Chair and Committee Members,

I strongly support SB732 HD1, which will strengthen Hawai‘i’s film industry and local economy. Increasing the tax credit for productions with at least 80% local hires by an additional 5% is a positive step toward making our incentives more competitive with other states. However, raising the threshold to 90% would further ensure that Hawai‘i residents—both above and below the line—benefit from these opportunities. Looking ahead, I encourage exploring global incentive models to shape a program that best suits Hawai‘i’s unique production landscape.

One critical issue is the delay in tax rebate distribution. The current process hurts independent filmmakers like myself, who often rely on these funds to move projects forward. Streamlining this system would make a significant difference for local creatives.

As the distribution landscape evolves, allowing streaming and broadcast platforms to access tax credits—while implementing safeguards to prevent abuse—will help sustain local productions. Additionally, applying the GET rate for manufacturers to film productions would make Hawai‘i more competitive and ease financial burdens, especially for lower-budget local projects. Filming here is already cost-prohibitive; we should be working to reduce barriers, not add to them.

These measures will keep jobs and spending in Hawai‘i while fostering a more sustainable creative economy. I urge you to support SB732 HD1 with these crucial improvements.

Mahalo for your time and consideration.

Sincerely,

Alison Week

**SB-732-HD-1**

Submitted on: 4/1/2025 3:23:18 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Ace Newman	Individual	Support	Written Testimony Only

Comments:

Mahalo to Chair Yamashita and the Finance Committee for allowing me to write in **STRONG SUPPORT** of SB732, SD2, HD1.

Because of the state's support of our film industry, I have worked as a set dresser since 2011 as a member of IATSE Local 665. Over the years, I have appreciated working on films, improving my skills and taking on more responsibility in my department. Recently, we have experienced a drastic slow down in work, and I have had to rely on unemployment - something I haven't had to do for many years. We want to return to work as soon as possible and need your help to bring shows back to Hawai'i.

To make Hawai'i more competitive for TV shows and films, we ask that the committee reclassify film's GE Tax to manufacturing, include streaming platforms and, if possible, raise the cap to \$60M.

MAHALO for your support of our film industry!

Ace Newman

April 1, 2025

House Committee on Finance  
State Capitol, Conference Room 308

Re: SB732 SD2 HD1 Relating to the Film Industry

Dear Chair Yamashita, Vice-chair Takenouchi and members of the committee:

Mahalo nui for hearing this bill and what it would mean to the film industry.

15 years ago, I graduated from the UH Television Production Program (TVPro) at LCC run by Bob Hochstein and Irwin Yamamoto and have been very fortunate to build a successful film career since completing that program. A few years after the program, I was in a hiring position on a production and hired a couple of my fellow classmates. Today those classmates have had prosperous careers as well.

As my career grew, I started to manage an internship program while working on Hawaii Five-0 and am so proud to be a part of so many careers the film industry has provided them with consistent work over the years. I can tell you success stories of interns now a part of the DGA program (Directors Guild of America) as Assistant Director's, Writer's and Director's of episodic television, Art Director, Set Decorator, and one who started their own permitting company seeing a missing piece in the industry. One intern has recently sold her first pilot to Disney!! So many were able to find their path through that program. I've also been a part of supporting small businesses. Some starting as a food truck now in their own brick and mortar. During the holidays, I'd put together a Holiday Craft Sale inviting local vendors used throughout the show as vendors such as clothing designers, jewelry designers, bags, handmade cards, candles, swimsuits, local delicacies like the North Shore Peanut Butter Co, Aloha Movement clothing company, so the crew could shop during a break in their day because productions days are at a minimum 14hrs long. When would they have time to go Christmas shopping. It was a win win for the crew and for local vendors!!

The list goes on with stories of how the film industry provides living wages, careers to keep our locals home, and the support it gives to the communities around them. I haven't even touched on toy drives the crews I've worked would do every year for elementary schools making sure 300 students go home with a present. All funds raised through raffles to the crew! We are an 'ohana and treat everything around us like a member of our 'ohana!!

Please reclassify the film industry to "manufacturing" and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families that support Hawai'i's film and television industry.

Aloha pumehana,  
Sanoe Damon



**SB-732-HD-1**

Submitted on: 4/1/2025 3:26:48 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Sky Barber-Newman	Individual	Support	Written Testimony Only

Comments:

Mahalo, Chair Yamashita for allowing me to testify on SB732, SD2, HD1. Please help bring our films back by strengthening our tax credit and making it more competitive. Please consider the following amendments: reclassifying GE Tax for films to "manufacturing", including "streaming" platforms in the bill, and, if possible, raise the film cap to \$60M.

With Gratitude,

Sky Barber-Newman

**SB-732-HD-1**

Submitted on: 4/1/2025 3:26:56 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Gregory Williams	Individual	Support	Remotely Via Zoom

Comments:

We want to thank the chair and committee for giving us the opportunity to tell our stories and submit our testimonies in support of this bill.

Tax incentives have helped this state in the past. We want to thank the legislators for their previous support and look forward to having it again on this important bill.

Our business is Pre and post consumer food waste composting. We are the first in the state to obtain this permit from the department of health. Our business turns food waste into nutrient rich soil. It's beneficial to the a'ina and the people of Hawai'i.

We have been able to grow as a business from offering our services to film productions large and small, from one day shoots, to major motion pictures from top end studios.

Our business would not be where it was today if we had not had the opportunity to grow with the film industry here.

SB 732 resolves GET issues for studios and payroll companies to make it easier to film here.

SB 732 includes an 5% uplift for hiring 80% local crew which is a great start to making our state more competitive with other state's incentives and making sure more of us work on productions, and gives us a great tool to supporting local hires.

SB 732 Redefines "Streaming" and includes language making it more applicable to

Daniel Hamilton-Lowe

Unit Production Manager

Keith C.A. Jones

1st Assistant Director

# MELODY N. LEVY

1757 KANAPUU DRIVE  
KAILUA, HI 96734  
(808)721-7646 [MLEVYO64@YAHOO.COM](mailto:MLEVYO64@YAHOO.COM)

April 1st, 2025

To Whom It May Concern,

Aloha, my name is Melody Levy, and I'm kama'aina, born and raised in Honolulu, Hawaii. I'm a second generation union member in good standing alongside my siblings (James Levy Jr, Alicen J. Levy) in IATSE 665. My siblings and I were raised around the industry and introduced to the business by my dad, James Levy Sr. who is still a union member in good standing.

This film business is all that our family knows. Luckily, my mom didn't have to work until later in life (her choice), because my dad made a good living. We were lucky to be raised by both parents, and have our mom be around most of the time, as we know that productions require long working hours. My dad has done a lot of work from commercials to movies to magazine shoots, predominately Japanese clients, and has traveled all over the world because of this. This industry allowed us to go to Japan (visit our grandparents), take annual trips to Disneyland, participate in extracurricular activities like hula, Kahiko, soccer, swimming, and judo. We were blessed. There has been slow pockets of work, but it has never been as it is now.

The lockdown has really affected our work back in 2020, but our family were lucky as we were employed by Magnum PI at the time and we were able to go back to work in September of that year. However, the Japanese film crews have not come back since. The next hit our industry took was the actor and writer strikes. Although Magnum PI was doing good and had good ratings, it got cancelled due to the finances of keeping/holding studios, cast, and the uncertainty of how long the strikes would last. All of us on the show were completely devastated. A lot of members have not worked since that show (ended in April of 2023).

I do want to mention that Magnum PI allowed me to become a department Head of makeup, a title that is rarely is given to local members. Usually, productions hire someone from one of the L.A. unions to come and run the shows. There are other local makeup artists who have become department heads (boss) in our union as well, including the show that was just recently shot here (Rescue HI SURF). This is a rare occurrence. , however, because there is so much great talent and aloha here, the mainland productions/producers/show runners have entrusted us local people to run our different respected departments.

Almost every single department head on Magnum PI Season 5 were local. This was a big stepping stone for our local community in the right direction. By proving that the mainland companies could entrust locals, it build more job stability for us, and in turn more revenue for all of us local people and their families. This is turn will allow us to all afford to stay here and live here and continually grow roots here in Hawaii and in our field.

I'd also like to mention that a lot of our jobs in this industry allow us to earn a six figure salary (if we're full time on a show). Yes we do work long hours, but because we all have a mutual understanding for the business, and mutual respect for one another, we become Ohana. A lot of our union brothers and sisters have children, siblings, uncles, aunts, and cousins, even grandparents or grandkids in the various unions that the productions employ. This is a multigenerational career path, and one that comes with great rewards and is very unique.

# MELODY N. LEVY

1757 KANAPUU DRIVE  
KAILUA, HI 96734  
(808)721-7646 [MLEVY064@YAHOO.COM](mailto:MLEVY064@YAHOO.COM)

It is hard making a living in Hawaii, and this industry is the solution for a lot of us. This is the first time that all of us are collectively struggling. The unfortunate thing that hits home and hurts us all most is that a lot of the Hawaii based shows are now leaving the islands to go to New Zealand, Atlanta (Moana was mostly shot on a farm in Atlanta...Moana!!), because it is costing productions way less money. There is rumors of a Martin Scorsese film that is based here, but I fear, just like the Wrecking Crew, and Chief of War, that most of it will be shot 80% in New Zealand or Atlanta, and will maybe come a week to 3 weeks to shoot what is supposed to all be shot here, in Hawaii.

We have finally just proved to a lot of the productions that we have the talent, skill, and aloha to employ crews locally. The unfortunate thing is due to the tax incentives and caps, and also the GE Tax (where no where else in the US has), productions are running away from Hawaii. It is rumored that a lot of producers and big Production companies are talking amongst each other to go somewhere else.

This is a concern for a lot of us who spent our entire career in this field. If the film industry dies, there are slim to no careers for us to make the same type of living which means more local people leaving the islands.

I do want to mention to please consider passing this bill as each Production has to house and feed crews coming in from the mainland and also locally (minus the housing part). They rent equipment from local vendors, rent cars, they buy food from various restaurants, they hire us and pay us rentals and we all get taxed off of our labor, they also stay in hotels, rent short term places. Makeup only purchases products, roughly \$25,000.00 in 7 months. My dad who is in lighting has rented out his gear sometimes as much as \$50,000k in a month, and this is just one vendor, one person, one show or one project. There is so much more revenue if you follow the dollar and each respective department.

Please consider passing SB732. I'm afraid that this may possibly be the last thing to help our industry out locally before it fades away.

If you have any questions please feel free to contact me at anytime. I humbly and gratefully thank you for your consideration and your time.

With Warmest Aloha,

Melody Levy and the Levy Ohana

**SB-732-HD-1**

Submitted on: 4/1/2025 3:29:23 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Michael Wigle	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and esteemed members of the committee. I am submitting my testimony in support of SB732 SD2 HD1. Thank you for hearing us and scheduling this time for testimony and debate.

As a Production Designer working in film and television in Hawai'i I could share today all the ways that supporting this bill will directly impact me. Instead I wanted to submit testimony on behalf of the hundreds of creative specialists who work under my leadership as a department head. I have had the distinct honor of working with many individuals whose lives and family's lives rely on the income from the shows and commercials that come to film here. Every day we set out to source, design, imagine, build, and create the iconic sets people from around the world have come to recognize. It is their passion for storytelling and labor that builds the foundation of every scene that we see.

Supporting this bill is more than just income for our film family. It is more than the financial benefits that the state receives in having so many productive people working. Supporting this bill allows a rich diversity of creative people to tell their personal stories through filmmaking no matter how big or small the project is in their own way. It allows the many voices of those who live and love living to be heard throughout the world.

We are at a moment where the hunger for new and diverse stories is only growing. There are a number of initiatives and organizations here that advocate and support the telling of Hawaiian stories. I ask that you consider supporting this bill to give all of these incredible people a voice for many years to come. I have been humbled from what my crew has taught me in my time working here.

Mahalo for your time and consideration.

Michael Wigle

**SB-732-HD-1**

Submitted on: 4/1/2025 3:29:41 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Jet Newman	Individual	Support	Written Testimony Only

Comments:

Aloha, Chair Yamashita -

I have been working in the film industry for the past few years, and I am the primary provider for my wife and one-year old son.

Due to the lack of work, I have had to find other work outside of the film industry in order to avoid unemployment. Please strengthen our tax incentive to bring shows back to Hawai'i.

Respectfully,

Jet Newman

**SB-732-HD-1**

Submitted on: 4/1/2025 3:29:57 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Laurie Lyons-Makaimoku	Individual	Support	Written Testimony Only

Comments:

I wholeheartedly support any and all efforts to help the film and TV industry in Hawai'i!

**SB-732-HD-1**

Submitted on: 4/1/2025 3:36:12 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Frank Schultz	Individual	Support	Written Testimony Only

Comments:

I support this initiative.

**SB-732-HD-1**

Submitted on: 4/1/2025 3:39:01 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Marie Medina	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Yamashita, Vice Chair Taeknouchi, and members of the House committee,

My name is Marie Medina. I strongly support SB732 SD2 HD1, relating to the film industry.

I'm grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (5.1%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive will mean a great deal to the working families that support Hawai'i's film and television industry.

Hawai'i's film industry supports thousands of working families and people in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65-NA\$1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilized the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families and people in Hawai'i.

I strongly support SB732 SD2 HD1. I urge your committee to do the same. Thank you for the opportunity to testify.

In Solidarity,

Marie Medina

**SB-732-HD-1**

Submitted on: 4/1/2025 3:46:37 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Joyce McCarthy	Individual	Comments	Written Testimony Only

Comments:

Aloha Senate Body,

Many thanks for your tireless service during this legislative session and beyond.

I have no doubt this Bill has received alot of attention as well as testimony recently as its impact is truly far reaching. Addtional thanks for not letting it fade away this session and allowing it to be heard tomorrow. The bill's passing or dissolution will determine my future.

Since January 1987, I have called Hawaii home. My career has always been in creative industries. I have been a proud member of the Directors Guild of America for 23 years working as an Assistant Director on films and TV (most recently Rescue HI Surf). The work is always freelance with highs and lows and some years are better than others. **HOWEVER**, this year is the **WORST** it has ever been. My 26 weeks of unemployemnt will run out in **NINE** weeks.

Our industry in Hawaii will continue to wither away if nothing is done to elevate our tax rebates/credits/caps to be on par with other **COUNTRIES** (New Zealand, Thailand, Australia) and states. For example, Montana has found success with Yellowstone and their legislature is considering raising the production tax cap from \$12 million to **\$350 million!** The entire film industry is deifinitely watching from afar, waiting to see how Hawaii plays this out.

My career is important to me. It's not just a job. I have worked hard to get into the union and spend long hours completing my work. It has afforded me the benefit of raising my family here and I would like to retire here. I still have a at least a decade to go and would like nothing more than to finish where I began. Travelling off island is becoming a very real possibility for me. As exciting as that sounds to some, I would prefer to stay home and watch my son graduate from high school next year.

Please consider all of the elements of this bill carefully. It is not just the Hollywood big wigs that will lose or gain.

Mahalo nui,

Joyce McCarthy

**SB-732-HD-1**

Submitted on: 4/1/2025 4:00:04 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Gordon Wang	Individual	Support	Written Testimony Only

Comments:

Aloha Chair and Members of the Committee,

My name is Gordon Wang, and I am a resident of Hawai‘i working in the film industry. I have had the privilege of contributing to both local and international productions, and I am writing in strong support of the proposed amendments to the film production tax credit program. These changes will ensure that Hawai‘i remains a competitive and thriving hub for film and television production while directly benefiting our local workforce and economy.

The proposed additional 5% tax credit for productions that employ at least 80% local hires is a game-changer. By increasing the tax credit for productions committed to hiring locally, we will strengthen job opportunities for our industry professionals, provide career stability, and encourage long-term workforce development.

Increasing the aggregate cap on film production tax credits will ensure that Hawai‘i can attract and retain larger-scale productions. Currently, the cap limits the number of projects that can receive incentives, leading some productions to take their business elsewhere. By removing or significantly raising the cap, we can maximize economic impact, increase job creation, and support local businesses that benefit from production spending.

Including Broadcast and Streaming Productions

Including broadcast and streaming platform productions under the film production tax credit will allow Hawai‘i to remain competitive in this rapidly changing industry. This expansion will help attract long-term projects, such as television series, which provide consistent employment and investment in our local economy.

Applying the General Excise Tax (GET) rate for manufacturers to film productions recognizes the significant economic contributions of this industry. Like manufacturing, film production generates substantial spending across multiple sectors, including construction, hospitality, and local vendors. Lowering the GET rate will reduce the financial burden on productions, making Hawai‘i a more attractive and feasible location for filming.

Exempting from GET the amounts received by a motion picture project employer that are used for wages, payroll taxes, insurance, and payments to loan-out companies is a necessary step to ensure that Hawai'i remains competitive with other film production destinations. Many jurisdictions already offer similar exemptions, and this adjustment would allow Hawai'i to attract more productions without unnecessary financial strain on industry employers.

The film industry is a vital economic driver for Hawai'i, creating jobs, supporting local businesses, and showcasing our unique culture to the world. These proposed changes to the film production tax credit program will enhance our ability to attract high-quality productions while prioritizing local workers and businesses. I urge the Committee to support these amendments and help strengthen Hawai'i's position as a premier destination for film and television production.

Mahalo for your time and consideration.

Gordon Wang

Post Production Workflow Engineer

**SB-732-HD-1**

Submitted on: 4/1/2025 4:35:49 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

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

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee,

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 support SB732 SD2 HD1**, relating to the film industry.

I'm grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families that support Hawai'i's film and television industry.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65- NZ\$1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

**I strongly support SB732 SD2 HD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity,

Teya Tilley

**SB-732-HD-1**

Submitted on: 4/1/2025 5:03:45 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Kenneth Sua	Individual	Support	Written Testimony Only

Comments:

I am submitting my testimony for my support of Senate Bill 732. It is imperative that this bill is passed. Many people in Hawai'i are out of work and the legislature has the ability to help bring work through films made in Hawai'i. Hawai'i is a magical place to film. I have been in this business since 1994, I have seen many great films and series produced here. Making movies in Hawai'i is beneficial to all its people. When movies come, we all make money. Movie people spend money on hiring workers, paying for hotels and housing, locations, rental cars, supplies like lumber, cleaning supplies, grooming services, and so much that will benefit everyone. We need to pass this bill.

**SB-732-HD-1**

Submitted on: 4/1/2025 5:50:10 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Dave Kozuki	Individual	Support	Written Testimony Only

Comments:

I am in strong favor of creating competitive tax credits for the film industry. (The level of credits must be competitive with other locations that offer incentives)

Here are my reasons for my strong support:

1. **Initial Injection of External Capital:** The tax credit acts as a magnet, drawing significant production budgets into Hawaii from outside the state. This represents a crucial first step: injecting *new money* into the local economy that wouldn't otherwise be here.
2. **Direct Spending into Local Hands (First Wave):** This newly arrived capital is immediately spent directly within Hawaii. Productions pay kama'āina (local residents) for their work as cast and crew, injecting wages directly into local households. Simultaneously, they pay local businesses directly for essential goods and services like lodging, catering, equipment rentals, location fees, and construction materials.
3. **The Ripple Effect - Local Spending (Second Wave):** The economic impact multiplies significantly beyond this initial spending.
  - o **Worker Spending:** Local crew and talent spend their earnings within the community – paying rent or mortgages, buying groceries at local stores, dining out at local restaurants, using local services.
  - o **Business Re-Spending:** The local businesses that received payments from the production (hotels, caterers, rental houses) use that revenue to pay their *own* employees, purchase supplies from *other* local businesses, pay their rent or property taxes, and invest back into their operations.
4. **Sustained Circulation:** This cycle continues. The employees of the hotel or catering company spend their wages locally, the suppliers to those businesses pay their own staff, and so on. Each transaction keeps the dollars circulating within Hawaii's economy multiple times, amplifying the benefit of the original production spending. This is known as the economic multiplier effect.
5. **Capturing the Flow:** The tax credit is vital because it ensures this entire chain reaction of spending—from the initial production investment through multiple rounds of local transactions—occurs *within* Hawaii, maximizing the benefit for the state's economy rather than letting that economic activity happen elsewhere.
6. **Generating Revenue Throughout the Chain:** Importantly, as this money circulates, it generates tax revenue for the state at various points. General Excise Tax (GET) is typically collected on transactions between businesses and consumers, meaning the state

benefits financially each time the money changes hands locally, partially offsetting the initial credit cost. Income taxes are also paid by the employed residents.

7. **Elevating the Global "Brand Hawaii":** Beyond the direct spending, productions serve as high-impact global marketing vehicles. When audiences around the world (currently viewing in April 2025) watch films and television series featuring Hawaii's iconic landscapes, unique culture, and appealing lifestyle, it creates powerful positive impressions. This constant, often aspirational, visual storytelling reinforces and elevates the "Brand Hawaii," associating the islands strongly with beauty, paradise, romance, adventure, and the Aloha Spirit in the minds of potential visitors globally.
8. **Long-Term Economic Infusion (Tourism):** This enhanced global brand perception, fueled by on-screen portrayals, translates into tangible value. It significantly increases Hawaii's desirability as a premier travel destination, effectively attracting future visitors ("film tourists") whose spending on accommodations, food, activities, and shopping represents *another* injection of external money that circulates locally, extending the economic benefits long after filming concludes.

In essence, the tax credit not only triggers a cascade of local spending where initial investments multiply within Hawaii, but it also leverages the power of film and television to polish and promote the image of Hawaii on a global stage, driving future economic activity through enhanced desirability and tourism.

Dave Kozuki

808-772-7282

**SB-732-HD-1**

Submitted on: 4/1/2025 6:05:46 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Jesse Liu	Individual	Support	Written Testimony Only

Comments:

My name is Jesse Liu. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. I strongly support SB732 SD2 HD1, relating to the film industry.

**SB-732-HD-1**

Submitted on: 4/1/2025 6:32:39 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Fairai Richmond	Individual	Support	Written Testimony Only

Comments:

My name is Fairai Richmond. I am a third generation Native Hawaiian Filmmaker. My family has been in film and television for over 75 years. It is the only profession that we know. I not only make films (Feature films, documentaries, commercials, music, videos, short films) But I also work as a SAG actor and Stunt man, And as a location manager With the Teamsters union. I have two small children and I am the main provider for my family. These past few years have been extremely difficult with the lack of work in film here in Hawai'i. It has put a great strain on my relationship with my wife and has put us in a place of great uncertainty. This sentiment goes for my entire extended family and all my friends that work in the film industry. It's also very tough because as a filmmaker I have financiers who are ready to invest in my films and others here in our state, but with the tax incentive not being as attractive as other states and countries, they have declined. This is a loss of many millions of dollars. We will continue to lose shows like this and others like Moana, Wrecking Crew and Chief of War to other countries and states, if we cannot come up with a tax incentive that appeals to the studios, films and tv shows. Films that are based here in Hawai'i in their narrative. This will be tragic, not only monetarily , but in the fact that our culture will slowly or quickly die off and become watered down, if we don't have any part in telling our own stories. As a result, over time, it will be the loss of billions of dollars , thousands of jobs, and countless opportunities to perpetuate our beautiful Hawaiian culture and keep our people's spirits, stories and lives alive and thriving. Please help us.

With love and aloha. Fairai Richmond. 🙌

**SB-732-HD-1**

Submitted on: 4/1/2025 6:44:02 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Zoltan corbett	Individual	Support	Written Testimony Only

Comments:

This is our livelihood supporting my passion to create as a Propmaker to have these opportunities has been a blessing. Now for year to have nothing as the shows I worked on canceled. Please consider this bill important to many of us to support our family.

**SB-732-HD-1**

Submitted on: 4/1/2025 7:28:03 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Susan Zaguirre	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House

committee, My name is Susan Zaguirre. I'm a member of IATSE Local 665, the union

representing technicians and artisans in the entertainment industry in Hawai'i. **I**

**strongly support SB732 SD2 HD1**, relating to the film industry.

I'm grateful for the legislature's continued support of our industry. Specifically, the

willingness to apply the general excise tax rate for manufacturers (.5%) to

productions; exempt from the general excise tax amounts received by a motion

picture project employer from a client equal to amounts that are disbursed by the

motion picture project employer for employee wages, salaries, payroll taxes,

insurance premiums, and employment benefits and payments to loan-out companies,

and provide for the inclusion of "streaming" in the definition of the incentive" will mean

a great deal to the working families that support Hawai'i's film and television industry.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i.

These thriving wage jobs are irreplaceable by other industries. When the film tax

incentive is empowered, this industry generates significantly to state GDP, earnings,

and even visitor spending. When the film tax incentive is restrained, we not only lose

the economic benefits of the industry, but we also lose the ability to tell our own

stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War"

filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65-NZ\$1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

**I strongly support SB732 SD2 HD1. I urge your committee to do the same.**

Thank you for the opportunity to testify.

In Solidarity,

Susan Zaguirre

April 1<sup>st</sup>, 2025

Aloha Chair Yamashita, Vice Chair Takenouchi and the Members of the Committee,

Thank you for the opportunity to testify - My name is Darrin Kaneshiro, and as a Local, Independent Film Producer, I am reaching out to strongly encourage your support for BILL SB 732 SD2 HD1 – Relating to the Film Industry. I have seen firsthand Hawai'i losing its competitive edge to other states that provide more enticing incentives. Without action, productions will inevitably gravitate towards these financially favorable locations, leading Hawaii to miss out on significant long-term economic and cultural benefits that come from hosting such projects. Supporting this bill is essential for preserving and enhancing our state's position in the industry

We are grateful for the legislature's continued support of our industry. Specifically, with this measure, we appreciate the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of “streaming” in the definition of the incentive.

The film tax credit incentives are a powerful draw for both high-profile projects and independent films to choose our beautiful state as their filming destination. These productions not only inject immediate spending into the local economy but also cultivate lasting relationships and enhance visibility, providing ongoing benefits to local businesses. By supporting these incentives, we are investing in a thriving economic future for Hawai'i.

Thank you for your time and consideration of this important issue.

Sincerely,

Darrin Kaneshiro,

Paradigm Productions

**SB-732-HD-1**

Submitted on: 4/1/2025 8:38:21 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Love Hodel	Individual	Support	Written Testimony Only

Comments:

Aloha and thank you for your time!

Thank you to the legislator for support Hawaii's film industry. I appreciate the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive."

With all respect and appreciation,

Love Hodel

**SB-732-HD-1**

Submitted on: 4/1/2025 8:49:36 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Richard Hoapili	Individual	Support	Written Testimony Only

Comments:

I support Bill SB 732 Let's make the film industry great again 👍👍

**SB-732-HD-1**

Submitted on: 4/1/2025 9:19:04 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Amy Adams	Individual	Comments	Written Testimony Only

Comments:

Thank you, committee, for taking my testimony.

i am mostly on the creative side of the industry and I do not pretend to know the details of how the incentives or budgeting works. My testimony is to ask that you listen to those industry professionals that do know these things and ask that you do everything in your power to uphold a healthy and thriving film industry on island statewide.

Having worked in LA, NYC, Nashville and worldwide, I can attest that our local professionals are on par with the world's best. (You can find me on Imdb at [imdb.me/MiaAdams](https://www.imdb.com/name/nm1023000/) and that list does

not included any of the films/shows that I have worked on as background artist.) And everytime I return to set, it is so satisfying to see younger upstarts rising up in the ranks, accruing credentials and professional benchmarks that allow them to rise in the industry including many women and a vast number or Native Hawaii'ans.It would be an incredible shame to lose all the ground and momentum we've made here producing such great franchises and interesting stories by not continuing to aggressively support film in Hawaii. When we support film, the whole state rises.

I , with so many others, was fortunate to able to keep working al through Covid closures because of the industry practices upheld. when I and countless others could have another number in the unemployed rolls, I was working.

i have probably worked on at least a third of the films and tv shows that have been here since I moved here in 2011 if not more like 1/2 including all five years of Magnum PI, Lilo & Stitch, The Wrong Missy, and Rescue Hi Surf.

I have been in the film and entertainment industry since I was in fourth grade. Our local film crew is par with any. When a film or tv show comes to a location it floods the film industry with funds and also hundreds of film adjacent industries and everybody rises, and on top of that, film and tv also acts as free tourism ads.

Even Hollywood

(meaning Los Angeles) is currently talking about how it's too expensive to film in Los Angeles anymore. With the advent of AI and other places hungry for the dollars that film can bring to a community and the shifting from network to streaming, not to mention the pure joy of it and the intense level of working hours, Hawaii can't afford to rest of its looks alone to entice movie

budgets. No one will ever be able to truly match Hawaii's pure beauty in real life, but AI can make a grey basement in India into Makaha beach. If the state wants to keep competitive it has GOT to be competitive with incentives, and remove any real or perceived barriers. AND we have to invest in soundstages and the equipment available so that companies don't have to spend so much sending equipment here.

Not only does film and tv handsomely support the film industries workers, it supports countless other professions: printers, groceries, transportation and gas, hotels, paper and office equipment and supply, airlines wardrobe and hair, communications and internet, wood and construction, paint and furniture, etc etc etc plus the arts community being able to pay their bills.

Everybody wants to come here. Make it easy for them to say yes. Don't be shortsighted. Don't be pennywise and pound foolish. Build an easy landing strip for film to come and stay.

Thank you for taking this seriously. Thank you for all you have done in the past. Please help our film community maintain a prideful and interesting living wage in a unique industry that we are not only ripe and primed for but excel at. We are good at this. When you help us keep working, the whole state benefits.

i also feel, having had the luck to be on set for the first day of filming on many sets and therefore was able to participate in the traditional first day blessing, that the industry itself is made better for having filmed here in Hawaii'i. Let us continue to spread aloha through a deep connection to the land and joyful and meaningful storytelling.

Mahalo nui loa.

**SB-732-HD-1**

Submitted on: 4/1/2025 9:55:51 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Randi Aweau	Pacific Crane Service Hawaii LLC	Support	Written Testimony Only

Comments:

As a small local business working for the movie industry has benefited our company in many ways. While working for them we have been able to hire more local people for support, while on site we are treated very well, over and beyond any other job site we work on. We profit well on jobs we are afforded. I personally see and interact with a lot of local companies also hired by the industry and feel they hire mostly local companies bringing the money back into the community. As a small company we see a huge benefit when production comes to Hawai'i and hope they will continue to support our small businesses here that struggle on a daily basis to make ends meet. I think that all of us small businesses consider ourselves fortunate when we are awarded an opportunity to work with the movies.

**SB-732-HD-1**

Submitted on: 4/1/2025 9:57:17 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Nicholas Gervais	Individual	Support	Written Testimony Only

Comments:

My name is Nicholas Gervais. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. I strongly support SB732 SD2 HD1, relating to the film industry.

I'm grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families that support Hawai'i's film and television industry.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65- NZ\$1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

I strongly support SB732 SD2 HD1. I urge your committee to do the same.

Thank you for the opportunity to testify. In Solidarity,

Nicholas Gervais

**SB-732-HD-1**

Submitted on: 4/1/2025 10:08:52 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Jeannette scobie	Individual	Support	In Person

Comments:

Hi i am jeannette scobie with the Hawaii Teamsters 996 I have been in the business for 12 years. My husband has been in the business over 20 years and our two sons are in iatse 665 we really need to keep Hawaii film alive This is affecting our livelihoods please. Keep us going mahalo

**SB-732-HD-1**

Submitted on: 4/1/2025 10:20:44 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
David scobie	Individual	Support	In Person

Comments:

Hello? My name is David Scobie. I am a Hawaiian teamster Local 996. I've been working in the industry for 20 years. My wife is also a teamster and has been working for 12 years and both of my sons are in Local 665 we need to keep Movie and television alive here in Hawaii having no work here is affecting our lives. We don't want to be another Family priced out Of Hawaii keep Hawaii film alive thank you and Mahalo

**SB-732-HD-1**

Submitted on: 4/1/2025 10:23:02 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Ann Sack Shaver	Individual	Support	Written Testimony Only

Comments:

SB732 SD2 HD1.

This bill enhances a "clean" industry, one that does not add to our pollution or housing problems. Indeed, films, TV shows, series and the like employ a wide range of Hawaii citizens--actors, construction crews, writers, make-up artists, musicians and the like. Their creations further "sell" Hawaii to viewers as a wonderful place to visit and thereby support the tourism industry.

SB732 SD2 HD1 will strengthen our film tax incentive program and will support thousands of working people with a variety of skills, abilities and ages.

I urge the committee to support this measure.

With appreciation,

Ann S. Shaver

Statement of William G. Meyer III  
before the House Committee on Finance  
**in strong support of SB 732** (Relating to Taxation)  
Hearing: Wednesday, April 2, 2025, at 3:30pm

Dear Chair Yamashita, Vice Chair Takenouchi, and Members of the House Committee on Finance:

My name is William G. Meyer III, and I hereby express my strong support of SB 732 SD2, HD1 and strongly suggest the additional amendments thereto stated hereinbelow. I have been practicing law in Honolulu since 1979 with a focus on entertainment and intellectual property law. I have represented both local and national music, motion picture, and television industry stakeholders in connection with intellectual property and tax matters and participated in drafting many of the laws that have guided the development of the local entertainment industry.

**I. Why Change Is Necessary**

The local motion picture industry (the "Industry") is in decline for two reasons. One, there has been a general slow-down in production activity nationwide due to a multitude of factors that local legislation alone cannot impact. But, secondly, Hawai'i's reputation as the "backlot of Hollywood" has been sullied by mismanagement and a perceived general antagonism by our local bureaucracy towards the Industry in general. SB 732 and the proposed refinements set forth below will go a long way in restoring Hollywood's confidence that Hawai'i is a place where the entertainment tax laws are clear, dependable, and will be administered in a fair, competent, and reasonable manner.

SB 732 does the following: Establishes the Island Film and Media Production Investment Fund (the "Fund"). Provides an additional five per cent tax credit to qualified productions with a workforce of at least eighty percent local hires (the "5% Credit Boost"). Adds a requirement that productions contact all local labor unions servicing Hawai'i's film industry to qualify for the Motion Picture, Digital Media, and Film Production Income Tax Credit ("Union Contact"). Requires qualified production costs of a taxpayer that exceed \$1,000,000 to be certified by an independent third-party certified public accountant to qualify for the film production tax credit ("Certification"). Increases to an unspecified amount the aggregate cap amount of film production tax credits allowed in any given year (the "Aggregate Cap"). Includes broadcast and streaming platform productions under the film production tax credit. Defines "streaming platform" ("New Platforms"). Applies the general excise tax ("GET") rate for manufacturers to productions (the "ProdCo GET Rate"). Exempts from the GET amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan—out companies ("GET on Sums Received by Motion Picture Payroll Companies").

## **II. GET on Sums Received by Motion Picture Payroll Companies**

Exempting from the general excise tax reimbursements to a motion picture project statutory employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits will address a recent abrupt change in tax policy which has sent shock waves through Hollywood that Hawai'i cannot be trusted to maintain consistent and reliable tax policies, which are necessary to the Industry to depend upon given the long time period involved in the development and production of entertainment products, especially when such drastic changes significantly impact the cost of producing such products, and especially if such changes treat the Industry more harshly than other industries similarly situated. Additionally, when costly changes are made without adequate notice and inadvertent non-compliance is met with threats of exorbitant and bogus assessments, Hawai'i's Taxpayer Bill of Rights has been violated, which states that "the tax laws will be administered with fairness, uniformity, courtesy and common sense."

## **III. The ProdCo GET Rate**

If Hawai'i wants to regain trust in the Hollywood community and return to a robust Industry, the legislature must make it clear that for purposes of the GET, the Industry is a manufacturing enterprise entitled to the reduced GET rate imposed upon manufacturers. However, this necessary restoration to manufacturing status requires the concomitant elimination of the requirement that in order for a production cost to be a "qualified production cost" for purposes of HRS 235-17, the applicable GET rate must be "at the highest GET rate."

### **a. The Rationale for Restoring the Characterization of the Industry as Manufacturing**

Because of my background in entertainment industry and copyright matters, shortly after Hawai'i transitioned its motion picture and television tax incentive structure from the Investment Tax Credit Program (colloquially referred to as Act 221) to the Refundable Production Tax Credit program in 2006, found at HRS 235-17, I assisted the Department of Taxation's (the "Department") Administrative Rules Specialists (the lawyers) in drafting the Proposed Hawai'i Administrative Rules noticed in Tax Information Release ("TIR") No. 2009-05 and its precursor rules noticed in TIR No. 2008-02.

The decision to characterize motion picture and television production activity as manufacturing was not made willy-nilly. It was made after a careful analysis of the process involved in making such products and the existing GET statutory rate structure.<sup>1</sup> This fully-vetted analysis resulted in the adoption of HAR 18-237-13-01.01, HAR 18-237-13(6)-10, and HAR 18-235-17-10,

---

<sup>1</sup> In an early pre-session legislative briefing, I gave a presentation on the "anatomy of a film deal" to explain how a project proceeds from development to pre-production to production to post-production, and the elements of each step, including the selection of location sites and the critical role of tax incentives in the decision-making process.

noticed in TIR No. 2009-05. (A detailed legal analysis of why the Industry was correctly characterized as a “manufacturing” enterprise is attached hereto as Exhibit “A”).

The manufacturing rule held sway and was embraced, followed, and relied upon by the Industry writ large for well over a decade until February 16, 2021, when, in a Trumpian moment of dictatorial fiat, the then-Director of the Department, with the swiipe of a pen, declared in TIR 2021-01 that the longstanding and well-reasoned characterization of the Industry as manufacturing “was inappropriate.” The Director did not specify any evidence or reasoning to support the recategorization of motion picture and loan-out companies. Specifically, and of particular concern given that motion picture production companies remained engaged in the production of motion pictures and television series, the Department arbitrarily determined that motion picture production companies are not engaged in manufacturing.

Prior to TIR No. 2021-01, there was no way for taxpayers to know of the Department’s changed position regarding the applicable general excise tax category for motion picture and loan-out companies, since the Department had not satisfied its procedural due process burden of providing actual notice of the change in its position. Bizarrely, TIR No. 2021-01 proclaimed that the recharacterization was somehow retroactive to April 5, 2019, when TIR No. 2009-05 was ostensibly revoked. However, there is no evidence that the Department took any such action on April 5, 2019. In contradistinction, Tax Announcement 2019-05 dated November 17, 2019, gave notice of the new administrative rules relating to the “motion picture, digital media, and film production income tax credit” being effective as of November 17, 2019 (emphasis added). Nothing in the new rules dealt with GET or the recharacterization of the Industry. The Tax Announcement did say that the new rules supersede, among other things, TIR No. 2009-05, and on page 2 the Department characterized the following as one of “the notable changes regarding the administration of the film credit and related Hawaii tax issues” resulting from the new administrative rules under Chapter 235 that took effect on November 17, 2019:

A motion picture, television, or film production company is not considered to be in the business of “manufacturing” for purposes of the GET under chapter 237, HRS. As a result, the 0.5% GET rate imposed under HRS section 237-18(c) does not apply to services provided to a motion picture, television, or film production company.

This is a misstatement of the law at best, and certainly cannot be considered to provide taxpayers with notice of a significant change in the Department’s interpretation of the applicable GET rate.

Furthermore, none of the rules or guidance issued subsequent to TIR No. 2009-05 contained any express rules confirming, changing, or otherwise addressing the applicable GET treatment of motion picture productions. If the Department’s claim is accurate (i.e., that simply rendering TIR No. 2009-05 obsolete was sufficient to impose a higher GET rate on those who were eligible for the 0.5% rate), then the rate change would have ostensibly taken effect on October 20, 2016, when the administrative rules set forth in TIR No. 2009-05 were superseded by new rules that did not preserve the prior administrative rules under HRS Chapter 237 confirming the

GET treatment of motion picture productions. Yet the Department continued to treat motion picture production companies as manufacturing businesses long after October 20, 2016.

The ensuing confusion and chaos resulting from this regulatory hodgepodge left the Industry wide open to a predatory game of “gotcha” where threats of noncompliance and the imposition of severe penalties and accrued interest from an openly hostile tax department plagued Industry stakeholders and began to erode Hawai‘i’s reputation as a safe place to do business.

On top of everything else it appears that the adoption of the new rules, which ostensibly superseded TIR No. 2009-05, violated HRS §§ 91-2.6, by not providing the full text of proposed changes on the Department’s and lieutenant governor’s websites, and purposely not providing the full text of proposed changes; violated HRS § 91-3 by not giving thirty days’ notice prior to the required public hearing and not holding a public hearing for public comment on the full text of the proposed changes prior to the adoption of HAR §§ 18-235-17-01 to 18-235-17-19; violated HRS § 91-7(b) by adopting HAR §§ 18-235-17-01 to 18-235-17-19 in violation of HRS § 91-3 and exceeding its statutory authority by adopting the aforementioned rules outside the scope and intent of Act 143; violated HRS § 201M by not providing a small business statement to the SBRRB prior to the adoption of HAR §§ 18-235-17-01 to 18-235-17-19, and that as a result, HAR §§ 18-235-17-01 to 18-235-17-19 as put into effect on November 19, 2019, are invalid and unenforceable. (See *Island Productions IV, LLC et al. v. Isaac Choy et al.*, 1CCV-22-0001459, filed in the Circuit Court of the First Circuit, State of Hawai‘i, on November 16, 2022).

**b. Change to the Definition of “Qualified Production Costs”**

It is clear based upon the above and the legal discussion attached as Exhibit A that motion picture and television production activity must be returned to its previous “manufacturing” characterization. However, doing so without modifying the definition of “qualified production costs” would decimate the Refundable Production Tax Credit program and be the death knell of Hawai‘i’s film industry. Accordingly, the phrase “...at the highest rate of tax...” must be stricken from the definition of “qualified production costs” in HRS § 235-17.

**IV. Regarding the “Fund”**

To the extent that access to monies derived from the Fund require the production company (“ProdCo”) to grant the state an equity stake, revenue sharing, or other financial interest in a project and/or requires adjacent issues like a shared copyright interest in a production it will not be of interest to the major studios or large independent ProdCos that make major motion picture or television series. It may, however, provide a source of funding to smaller and/or local ProdCos that would not otherwise be able to finance their projects. So with that clarification regarding expectations regarding the efficacy of the Fund, I support the Fund.

**V. Regarding the “5% Boost”**

Limiting the 5% increase in the refundable production tax credit (“RPC”) to projects with at least 80% local hires sounds great at first blush, but 80% is a heavy lift and would probably preclude the larger productions from the 5% Boost. In this regard, in order to stay competitive with other jurisdictions, an across-the-board increase of the RPC is in order. The greater the increase, the more efficacious the results will be.

**VI. The “Aggregate Cap”**

To truly scale the local film industry, the Aggregate Cap should be not less than \$100,000,000.00.

**VII. The “Union Contact,” “Certification,” and “New Platforms”**

The “Union Contact,” “Certification,” and “New Platforms” provisions of SB 732 are reasonable and would be beneficial to our local film industry.

**VIII. Conclusion**

The importance of the Industry to Hawai‘i’s diverse economy is undeniable. The last several years of confusing regulations, draconian enforcement practices, and outright hostility to Industry stakeholders have given Hawai‘i a bad reputation and that, in large measure, accounts for the near-empty pipeline of new work coming to the State. The provisions of SB 732, along with the proposed amendments set forth herein, will demonstrate to Hollywood and the world that Hawai‘i is serious about this important Industry and wants to get back into the game.

Respectfully submitted,

William G. Meyer III

## EXHIBIT A

### LEGAL ANALYSIS REGARDING MANUFACTURING CLASSIFICATION FOR MOTION PICTURE PRODUCTION AND LOAN-OUT COMPANIES

#### Introduction

The Department's recategorization of motion picture production companies and loan-out companies was arbitrary and capricious, in that, the Department ignores the true nature of the business activities of motion picture production companies and loan-out companies, and arbitrarily and capriciously categorizing them as retailers. The business activities of motion picture production companies clearly fall within the realm of manufacturing. The services rendered by loan-out companies are objectively more analogous to wholesaling (rather than retail), since the services have no value to distributors until integrated with other components and processed to create a final viable product that may be offered to distributors. Consequently, to recategorize motion picture production companies and loan-out companies as other than manufacturing and wholesaling, respectively, was an abuse of discretion, violating principals of substantive due process. Therefore, such recategorization was void ab initio and should be corrected by legislation.

Pursuant to § 237-13, HRS, there are nine categories in which a business may be classified for purposes of determining the applicable general excise tax rate. In TIR No. 2021-01, the Department suggests that loan-out companies are subject to the "retail rate" of four percent, and we must infer that the Department is treating motion picture production companies the same (as the Department is otherwise silent), leading to the conclusion that the Department is categorizing motion picture production companies under § 237-13(9), HRS, as an "other business," and loan-out companies under § 237-13(6), HRS, as a "service business" without the benefit of § 237-18(c), HRS, which provides an exception to § 237-13(6), HRS, when services are provided to a manufacturer.

#### a. Motion Picture Production Companies

First and foremost, as to motion picture production companies, such recategorization is incorrect as motion picture production companies are clearly in the business of manufacturing. This was previously acknowledged by the Department in TIR No. 2009-05 and is further acknowledged by the Department indirectly by the mere reference to the type of business being recategorized - "production" companies. The Oxford English Dictionary defines "production" as "[t]he action or process of making goods from components or raw materials; the manufacture of goods for sale and consumption." The Oxford English Dictionary defines "component" as "[a] constituent element or part." There is no question that motion picture and television production companies are engaged in the business of producing motion pictures and television series, and that such production involves a process of combining various elements to create a final product that is to be sold to distributors. Such final product (i.e. a motion picture or television series) would not exist but for the production/manufacturing thereof by the production company.

The nature of the business activities of a motion picture production company is beyond dispute, and clearly falls within the definition of manufacturing. There is no language within § 237-13, HRS, nor otherwise in Chapter 237, HRS, that acts to limit the general definition of manufacturing as set forth in the Oxford English Dictionary, which is consistent with the general knowledge of the public on this subject. The inclusion of a list of examples of what constitutes

“manufacturing” in § 237-13(1)(A), HRS, does not alter this conclusion, since well-established canons of statutory construction provide that “[t]he verb to include introduces examples, not an exhaustive list.” Antonin Scalia & Bryan A. Garner, *Reading Law: The Interpretation of Legal Texts* 132 (2012). Even if such list were an exhaustive list (which it is not) the business activities of motion picture production companies clearly fall within the listed activities, and therefore such entities are manufacturers and not retailers as proposed by the Department.

Meanwhile, the Oxford English Dictionary defines “retailer” as “a person or business that sells goods to the public in relatively small quantities for use or consumption rather than for resale.” Production companies clearly do not fall within the definition of “retailer,” since they do not sell goods to the public “for use or consumption.” Production companies produce (i.e., manufacture) products (i.e., motion pictures and television series) for sale to distributors, who in turn sell the product to consumers. For example, a production company may produce a television series and sell the distribution rights to Netflix (a distributor of motion pictures and television series), who then includes the series as part of the product offering it sells to consumers through its platform.

Moreover, to fall within the definition of “retailer” under § 237-1, HRS, a business must be selling tangible personal property or services, not for resale. In the case of a motion picture production company, the product being sold is intangible personal property and the purchaser (i.e. the distributor) resells the product to consumers. Consequently, a motion picture production company is clearly not a “retailer” under § 237-1, HRS.

At the end of the day there is no doubt that motion picture production companies are engaged in the business of producing/manufacturing motion pictures and television series for sale to distributors who in turn sell the same to consumers. This is something that is generally known to the public and the motion picture industry, was acknowledged by the Department under TIR No. 2009-05, and is known to the Department due to the very nature of “production” and the common definition thereof, yet ignored by the Department without rhyme or reason in its attempt at recategorizing the business of motion picture production companies as an “other business” under § 237-13(9), HRS, as inferred from the Department’s statements in TIR No. 2021-01. Given the lack of a reasonable basis for categorizing motion picture production as anything other than manufacturing, such an arbitrary and capricious recategorization was clearly an abuse of discretion.

#### b. Loan-Out Companies

Despite the business of a loan-out company being categorized as a “service” by the Department, the four percent general excise tax rate on service business under § 237-13(6), HRS, does not apply to loan-out companies providing services to motion picture production companies. This is because § 237-13(6), HRS, states that it only applies to a service that is “not otherwise specifically taxed under” Chapter 237, HRS, and the services rendered to a motion picture production company by a loan-out company are specifically taxed under § 237-18(c), HRS, which provides (emphasis added):

*Where, through the activity of a person taxable under section 237-13(6), a product has been milled, processed, or otherwise manufactured upon the order of another taxpayer who is a manufacturer taxable upon the value of the entire manufactured products, which consists in part of the value of the services taxable under section 237-13(6), so much gross income as is derived from the rendering of the services shall be subjected to*

*tax on the person rendering the services at the rate of one-half of one per cent, and the value of the entire product shall be included in the measure of the tax imposed on the other taxpayer as elsewhere provided.*

Since, as discussed above, a motion picture production company is a manufacturer for purposes of § 237-13(1), HRS, and a production company is only able to manufacture its products through the activities of those rendering services to the production company, and the production company is subject to GET on the value of the product (inclusive of the value contributed thereto by acting and other services), the gross income derived from the rendering of such services is subject to general excise tax at the rate of one-half percent pursuant to § 237-18(c), HRS, not four percent under § 237-13(6), HRS. § 237-18(c), HRS, clearly provides an exception to § 237-13(6).

Even if a motion picture production company is not a manufacturer for purposes of §237-13(1), HRS, (which it is), as discussed above, it is still a manufacturer under the general definition of manufacturer (as set forth in the Oxford English Dictionary and generally known to the public), which is not altered by any provision of Chapter 237, HRS. And since “manufacturer” is not defined in Chapter 237, HRS, and § 237-18(c), HRS, only requires the services be provided to a manufacturer, and does not expressly require such manufacturer to be taxed under § 237-13(1), HRS, (stating only that “the value of the entire product shall be included in the measure of the tax imposed on the other taxpayer as elsewhere provided”), a loan-out company that provides services to a motion picture production company is permitted to rely upon § 237-18(c), HRS, regardless of the ultimate categorization of and tax paid by the motion picture production company. So, it is reasonable for services incorporated into motion picture and television products to categorize receipts as manufacturing receipts.

**SB-732-HD-1**

Submitted on: 4/1/2025 11:11:59 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Jacqueline Beckman	SAG-AFTRA member	Support	Written Testimony Only

Comments:

Aloha,

Please support this bill as we need every incentive to bring more revenue for our state and employment for all union members. The industry is scarce right now with no local filming scheduled.

Mahalo,

Jacqueline Beckman

**SB-732-HD-1**

Submitted on: 4/2/2025 5:37:28 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Janet Crumley	Individual	Support	Written Testimony Only

Comments:

Members of the Legislature,

I am in support of the passage of Senate Bill 732. The tax incentives of the bill would definitely benefit the film industry in Hawaii as well as the local economy.

I am a member of a group working to save the show Magnum PI, which was filmed in Hawaii. Part of the love I have for that shows involves seeing the stunning Hawaii landscape. What a nice mental escape to enjoy the beautiful state of Hawaii while watching a show that I love.

I have read about members of filming crews surviving on unemployment and that should not be the case in a beautiful location like Hawaii. Why not work to promote Hawaii as the perfect filming location?

A thriving film industry benefits the economy in a multitude of ways. Hopefully, members of the legislature will decide to build a stronger local economy with the promotion of Hawaii to the film industry. Please support the passage of SB 732 and once again assert that Hawaii is the ultimate choice for filming projects!

Sincerely,

Janet Crumley

**SB-732-HD-1**

Submitted on: 4/2/2025 5:42:44 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Brenda Lopez-Zeitz	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee,

My name is Brenda Lopez-Zeitz, a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly support SB732 SD2 HD1**, relating to the film industry.

I'm grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families that support Hawai'i's film and television industry.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65- NZ\$1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i. Additionally, I have worked in the film industry in Hawaii since 2000 and every cent I made I have put back into our economy. With the money I made I was also able to employ local people. It's been a wonderful feeling to give back to our communities with earnings that I made from our film industry.

**I strongly support SB732 SD2 HD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity,

Brenda Lopez-Zeitz

**SB-732-HD-1**

Submitted on: 4/2/2025 5:58:00 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Lauren Ballesteros-Watanabe	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Yamashita, Vice-Chair Takenouchi, and members of the Committee,

My name is Lauren Ballesteros submitting testimony in **support of SB732 SD2 HD1**. As an O‘ahu based actor, indie producer, and mother of two, finding consistent paid work in our beautiful home is hard. However, especially in the most recent months with no major productions to offer hope to local talent. Although there are so many great low-budget productions, in order for local talent to earn a living to provide for their family, we need help! I myself have two children under 6yrs old and would love to be able to stay in my beloved islands and work rather than look to outside film markets which puts filmmakers like me in a tough position because we are leaving our family.

I'd also like to share my support for an increase in the cap allowance for film production tax credits on any given year, that has been offered as an amendment, as well as the inclusion of broadcast and streaming platform productions within this tax credit. That is a huge part of our modern entertainment industry that I am seeing available in other markets.

SB732 SB2 HD1 seems to have some positive steps forward to make Hawai‘i a film destination for major productions that can create a lot of quality union jobs for local residents.

Mahalo nui for your time! **Please pass SB732 SB2 HD1.**

Sincerely,  
Lauren Ballesteros-Watanabe

**SB-732-HD-1**

Submitted on: 4/2/2025 7:26:35 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Terrie Wehrli	Individual	Support	Written Testimony Only

Comments:

Aloha,

Thank you for scheduling this bill.

Working as an actor in Hawaii helps promotes this beautiful state of Hawaii to the world.

Film productions in Hawaii means I can get paid, eat and live.

I look forward to consistent filming productions in Hawaii.

Mahalo for all our efforts

Terrie Wehrli

SAG-Aftra member, Hawaii local since 2004

**SB-732-HD-1**

Submitted on: 4/2/2025 7:51:57 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Leonard Nakoa III	Individual	Support	Remotely Via Zoom

Comments:

I am a citizen of Maui and seen first hand what the film industry does for Maui exonomy

Wednesday, April 2<sup>nd</sup> 2025

Aloha Finance Committee Chair Kyle Yamashita and Vice-Chair Jenna Takenouchi, and members of the House Finance Committee,

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 decisions are being made in regards to the Hawaii Tax Incentive, past, present and future. The tax incentives thus far have helped bring so much work to Hawaii, and I am so glad there is an opportunity to improve and continue to BRING WORK IN.

**I strongly support HB792.**

This bill would resolve the GET issues that have caused several productions to pause and re-think coming to film in Hawaii. Additionally, the 5% uplift for hiring 80% locals is a great incentive for these big productions to make sure their crews are mainly local and diverse.

Please know that the film industry in Hawaii and nationwide is currently in a dire state and needs support. Hundreds of local production crew has been out of work for at least 6months, some as long as 2 years due to this slow-down. Not just jobs, but entire careers are being impacted, not to mention the substantial domino effect to the local economy with production at an all time low. The Locations Dpt has one of the largests budgets on a production, and so we see firsthand how the money flows through to the local economy. We hire multiple vendors for support at each location (trash, tents, bathrooms, security, cleaning, etc), in addition to the location itself, neighbors, parking lots such as schools and other facilities for catering, basecamp, crew parking, storage etc. We also work closely with communitis and community leaders to ensure we are compensating any groups who are being impacted by our production.

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.

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 support HB796 HD1. I urge your committee to consider this bill.

Thank you for the opportunity to testify.

Sincerely and With Aloha,

Amira Soliman  
[amira.soliman@gmail.com](mailto:amira.soliman@gmail.com)  
614.477.0330



**SB-732-HD-1**

Submitted on: 4/2/2025 8:54:04 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
tiare lawrence	Individual	Support	In Person

Comments:

Testimony in Strong Support of SB732

Aloha Chair, Vice Chair, and Members of the Committee,

My name is Tiare Lawrence, and I am a lifelong resident of Maui. I have been blessed with a career in the entertainment industry, beginning with hula and progressing to aerial acrobatics and theater. I had the privilege of performing in ‘Ulalena in Lahaina and most recently played a wahine warrior in the independent film Kūkini (2023). Storytelling is my passion, and I believe in the power of film and theater to preserve and share our mo‘olelo, our Hawaiian narratives.

Growing up, I rarely saw people who looked like me on screen. But when my children and I watched shows like Hawai‘i Five-0, NCIS: Hawai‘i, and Rescue HI Surf, they immediately recognized familiar faces—Uncle Brian, Auntie Ha‘a, Uncle Chad, and so many more. I remember my son turning to me and saying, “If Uncle can, I can too, yeah Mom?” That simple statement reflects the importance of representation in film and television. It’s about more than just entertainment—it’s about visibility, opportunity, and inspiring the next generation.

That’s why I wholeheartedly support SB732, which will strengthen Hawai‘i’s film industry by investing in local talent, workforce development, and economic incentives. The success of the film industry in Aotearoa is a direct result of leaders prioritizing tax credits, training programs, and infrastructure to support local creatives. Hawai‘i can do the same. Organizations like I Can are already doing the groundwork—elevating, educating, and empowering Native Hawaiians, Polynesians, and Pacific Islanders in film and TV. But they need systemic support.

SB732 is a necessary step in building a sustainable film industry that prioritizes local talent, keeps our stories in our hands, and creates lasting careers for our keiki. I urge you to pass this

bill to ensure that future generations of Hawai'i's filmmakers, actors, and storytellers have the opportunity to thrive in their homeland.

Mahalo for your time and consideration.

Tiare Lawrence

Maui, Hawai'i

**SB-732-HD-1**

Submitted on: 4/2/2025 8:58:16 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Erik Ries	Individual	Support	Written Testimony Only

Comments:

Aloha,

I'm writing to fully support SB732-SD2-HD1. This bill introduces major concerns around features, broadcast, streaming, and on-line media incentives to increase production in Hawai'i. Without said incentives, we will continue to lose hundreds of millions of dollars a year to places like New Zealand as replacement backdrops for Hawai'i.

Did you know Chief of War cost approximately \$340M with the majority of it being shot in NZ? The entire series is about Kanaka Maoli throughout the Hawai'i islands and it was sent to NZ instead of staying here. Hawai'i is a main character in the series and we let it slip away to another country. not only is that detrimental to our economy and entertainment community, but it is also disappointing to watch Hawai'i being represented by a completely different entity.

the one thing humans want after food and shelter is storytelling. Hawai'i residents, and Hawaiians specifically, are amazing storytellers and we should support that not only as an art form, but also as an economical means of stability throughout the island chain.

Please vote 'yes' on SB732-SD2-HD1 to help Hawai'i.

Mahalo,

Erik Ries

**SB-732-HD-1**

Submitted on: 4/2/2025 9:09:56 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Aaron Ellis	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee,

My name is Aaron Ellis. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly support SB732 SD2 HD1**, relating to the film industry.

I'm grateful for the legislature's continued support of our industry. Specifically, the willingness to apply the general excise tax rate for manufacturers (.5%) to productions; exempt from the general excise tax amounts received by a motion picture project employer from a client equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies, and provide for the inclusion of "streaming" in the definition of the incentive" will mean a great deal to the working families that support Hawai'i's film and television industry.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wage jobs are irreplaceable by other industries. When the film tax incentive is empowered, this industry generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. 98% of the live action "Moana" movie was filmed in Atlanta. "Chief of War" filmed a significant portion of their production in Aotearoa, where the currency conversion rate has fluctuated over the past year from NZ\$1.65-NZ\$1.79 to the US \$1. Aotearoa's physical, administrative, and cultural infrastructures are decades ahead of ours. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

**I strongly support SB732 SD2 HD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity,

Aaron I Ellis

**SB-732-HD-1**

Submitted on: 4/2/2025 9:12:08 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Diandra MACADAMIA-RIVERA	Individual	Support	Written Testimony Only

Comments:

I support sb732

**SB-732-HD-1**

Submitted on: 4/2/2025 9:18:42 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Diana Seppelfrick	Individual	Support	Written Testimony Only

Comments:

Testimony in Support of SB732 – Relating to the Film Industry

Aloha Chair, Vice Chair, and Members of the Committee,

My name is Diana Seppelfrick , and I am submitting testimony in strong support of SB732, which strengthens Hawaii’s film industry by enhancing tax credits, expanding eligibility, and extending the program’s longevity. This bill represents a crucial step toward ensuring that our state remains a competitive and attractive location for film, television, and streaming productions.

Hawaii has long been a sought-after destination for filmmakers due to our breathtaking landscapes, rich culture, and skilled local workforce. However, we are in an increasingly competitive global market where other jurisdictions offer significant incentives to attract production companies. Raising the cap on tax credits from \$50 million to \$60 million will make Hawaii more competitive and encourage larger, high-budget productions to choose our islands as their filming location.

Additionally, including broadcast and streaming platform productions under the tax credit acknowledges the rapid evolution of the entertainment industry. With streaming services producing more content than ever, ensuring that these productions qualify for incentives will attract new investments and create stable, high-paying jobs for our local workforce. This expansion will directly benefit local businesses, from equipment rentals to catering services, and boost economic activity throughout the state.

The requirement for independent CPA certification for production costs exceeding \$1 million adds an important layer of accountability while maintaining the program’s integrity. By implementing this measure, the state can confidently support film industry incentives, knowing that funds are being used appropriately.

Finally, extending the sunset date to 2038 provides the long-term stability needed to attract ongoing and future productions. Filmmakers and studios plan years in advance, and having a clear, long-lasting incentive structure will encourage sustained investment in our state.

Hawaii’s film industry is a proven driver of economic growth, job creation, and cultural representation on a global scale. SB732 is a necessary step toward ensuring that our state remains

a top destination for film and television production. I urge you to pass this bill and continue supporting an industry that brings both economic and artistic value to our islands.

Mahalo for your time and consideration.

Diana Seppelfrick

SAG/AFTRA Member

**SB-732-HD-1**

Submitted on: 4/2/2025 10:52:13 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Elliot Miles	Individual	Support	Written Testimony Only

Comments:

I recently read and saw on social media that even LA has become absurdly expensive to make movies/TV shows. And these are actors/producers saying this. Other social media posts show industry folks saying they can't earn a living anymore.

Please do not let this happen to us here in Hawaii.

We need to be a viable substitute for LA.

The NCIS: Hawaii debacle was just that and may have had some other things that got it canceled even though its ratings were better than some of the shows that CBS renewed. So, we as a state need to do more to assist the American film industry.

I have personally worked on NCIS: Hawaii, Lilo and Stitch, Rescue Surf HI, and Wrecking Crew. These are huge projects that hundreds of Hawaiians work on. Keep the industry alive here and make it more amenable to Hollywood.

Thank you.

**SB-732-HD-1**

Submitted on: 4/2/2025 11:13:34 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Vera Zambonelli	Individual	Support	Written Testimony Only

Comments:

I support this bill as an investment in the local film industry

**SB-732-HD-1**

Submitted on: 4/2/2025 11:46:24 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Jon T. Dahl	Individual	Support	Written Testimony Only

Comments:

Aloha, Chair Yamashita and Committee Members -

Mahalo for allowing me to testify. I have been a Hawai'i Teamster in the film industry for 40 years. In the past, shows would ship their trucks to Hawai' and bring their mainland drivers. Slowly, I started to buy equipment and local teamsters started to get more work. Fewer mainland drivers needed to come to Hawai'i.

Over the years, I have personally invested millions of dollars in specialized trucks, cast trailers, honeywagons and other equipment to serve Hawai'i's film industry. The lot to store them was almost a million dollars.

Not only do production companies save money in shipping costs by renting local equipment, but they create local jobs when Hawai'i drivers are hired to drive them.

My business and my trucks are registered in Hawai'i. I pay taxes on my rental equipment and - if I am hired on a job - I pay state income taxes. Over the years, shows have spent hundreds of millions of dollars in Hawai'i. Many local families, including mine, have benefited from the tax incentive bringing work to Hawai'i. I own my own home, and I provide a good life for my family.

These past few years have been extremely difficult because there has been little work. The cost to maintain and keep the equipment is staggering. I hire a dozen or so independent mechanics, welders and trades people to work on the equipment to keep them up to par so they operate safely. The registration fees alone are well over \$100,000 per year. These are not trucks I can rent out to just anyone. Many are custom made for the film industry.

Although we are all doing our best to get through this slow period, people are leaving the state or finding jobs in other industries. We need to return to work as soon as possible or our film industry will disappear.

I am grateful for the state's investment in our film industry, and I respectfully ask that the committee amend and pass SB732 SD2 HD1.

Sincerely,

Jon T. Dahl

**SB-732-HD-1**

Submitted on: 4/2/2025 11:50:46 AM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Nathan Miranda	Individual	Support	Written Testimony Only

Comments:

Aloha,

I work in the Nursery business and would like to testify that we see economic benefit when Movies come to film in Hawaii. I support SB 372.

Mahalo,

Nathan Miranda

**SB-732-HD-1**

Submitted on: 4/2/2025 12:10:37 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Emily White	Individual	Support	Written Testimony Only

Comments:

Please support this bill to bring back the essential film industry to Hawaii. These are sustainable jobs for Hawaii's families. We must protect one of the few industries Hawaii has left.

**SB-732-HD-1**

Submitted on: 4/2/2025 3:13:16 PM

Testimony for FIN on 4/2/2025 3:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Gabriel Tom	Individual	Support	In Person

Comments:

Members of the Committee,

Thank you for taking the time to hear this bill.

You'll hear why this bill matters from a numbers standpoint, but more importantly, this bill matters to people. The film industry is more than just an entertainment industry, it's a people industry. We spend 60-70 hours a week with these people, sometimes 16-18 hours in a day for five days a week. These are more than just our coworkers, this is our second family. They're there at the birth of kids, birthdays, and marriages. Passing this bill means more than just providing a much needed boost to incentivize productions to come to the islands, it means bringing a family together and allowing them to support their families.

Thank you.