

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.1, Relating to the Film Industry.

**BEFORE THE:**

Senate Committee on Ways and Means

**DATE:** Wednesday, February 26, 2025

**TIME:** 10:03 a.m.

**LOCATION:** State Capitol, Room 211

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

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

S.B. 732, S.D.1, amends section 235-17(h), Hawaii Revised Statutes (HRS), 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.

The bill also amends section 235-17(n) to increase the total amount of tax film credits allowed from \$50,000,000 to \$60,000,000 per year and extending the sunset date of the credit from December 31, 2032 to December 31, 2038.

The bill also amends section 235-17(o) 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.

The measure has a defective effective date of July 1, 2050 and applies to taxable years beginning after December 31, 2025.

DOTAX can administer the measure for taxable years beginning after December 31, 2025 while deferring to DBEDT on its ability to administer changes regarding certification of the credit and administration of the aggregate cap.

DOTAX estimates the following revenue losses from this measure:

**General Fund Impact (\$ millions)**

<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>FY 2031</b>
<b>-\$10</b>	<b>-\$10</b>	<b>-\$10</b>	<b>-\$10</b>	<b>-\$10</b>	<b>-\$10</b>

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



# UNIVERSITY OF HAWAII SYSTEM

## ‘ŌNAEHANA KULANUI O HAWAII

### Legislative Testimony

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

Testimony Presented Before the  
Senate Committee on Ways and Means  
Wednesday, February 26, 2025 at 10:03 a.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 SD1 – RELATING TO THE FILM INDUSTRY

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

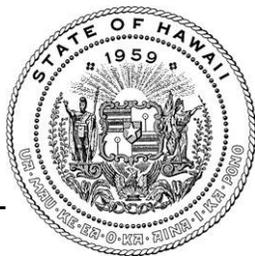
The University of Hawai'i (UH) supports the intent of SB 732 SD1.

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 vital 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. Increasing the overall tax credit cap to \$60 million is warranted by the inflation rate alone, as the current cap of \$50 million set in 2019, restricts the number of projects considering coming to Hawai'i with our inherently higher production costs.

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.



**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](http://dbedt.hawaii.gov)

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Fax: (808) 586-2377

Statement of  
**JAMES KUNANE TOKIOKA**  
Director  
Department of Business, Economic Development, and Tourism  
before the  
**SENATE COMMITTEE ON WAYS AND MEANS**

Wednesday, February 26, 2025  
10:03 AM  
State Capitol, Conference Room #211



In consideration of  
**SB732 SD1**  
**RELATING TO THE FILM INDUSTRY**

Chair Delacruz, Vice-Chair Moriwaki and members of the Committee. The Department of Business, Economic Development and Tourism (DBEDT) supports SB732, SD1 which reinstates the requirement for an independent, third-party certified public accountant review for productions which exceed \$1,000,000, increases the total annual cap allowable in any given year from \$50,000,000 to \$60,000,000, further defines streaming series productions and extends the sunset date for the tax credit to years prior to January 1, 2039.

With the current caps on both per project (\$17 million) and an overall cap (\$50 million) coupled with additional impacts related to entertainment payroll companies, the state is losing its competitive edge to other states and countries. At this juncture, many of our film industry professionals, labor union members and small businesses which support the production ecosystem here are severely impacted due to the 40% downturn in film and television productions across the U.S.

In light of this, DBEDT respectfully requests the committee's consideration in support of this measure, as well as additional proposed amendments to drive business attraction and restore local jobs :

- ***Implementation of a 5% uplift for a production with 80% or more local hires***, as verified by the department, supporting the growth and development of skilled workforce opportunities for the production industry.
  - *DBEDT to verify local hires to be tracked by payroll documentation and vendor GET.*
  
- ***A 5% uplift for local producers*** to encourage hiring local producing personnel for offshore and local productions to foster collaboration with unique creative opportunities, and local expertise. Acceptable levels of producers include associate producer, line producer, co-producer, and producer.

DBEDT and Creative Industries are dedicated to strengthening Hawaii's film industry to achieve independence and ensure a robust pool of accessible local professionals to meet the industry's needs, while providing workforce opportunities to grow our own Hawai'i based content production industry.

Thank you for the opportunity to testify.



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February 26, 2025

Committee on Ways and Means  
Sen. Dela Cruz, Chair  
Sen. Moriwaki, Vice Chair

The Senate  
The Thirtieth-Third Legislature  
Regular Session of 2025

[RE: SB 732 SD1 - RELATING TO THE FILM INDUSTRY](#)

DATE: Tuesday, February 4, 2025

TIME: 10:03 AM

VIA Videoconference

State Capitol 415 South Beretania Street, Honolulu HI

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

Thank you for the opportunity to testify in **SUPPORT** of SB 732 SD1 - 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.

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

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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



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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>.

We are grateful for the legislature's continued support of our industry. Specifically, with this measure, we appreciate the willingness to raise the cap, extend the credit to 2038, and provide for the inclusion of "streaming" in the definition of the incentive.

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*

Mericia Palma Elmore, Executive Director SAG-AFTRA Hawaii Local

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<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)

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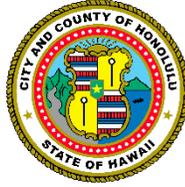
Mericia Palma Elmore, Executive Director  
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[mericia.palmaelmore@sagaftra.org](mailto:mericia.palmaelmore@sagaftra.org)  
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SCREEN ACTORS GUILD - AMERICAN FEDERATION  
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TELEVISION AND RADIO ARTISTS  
SAGAFTRA.org  
Associated Actors & Artistes of America / AFL-CIO

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

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

RICK BLANGIARDI  
MAYOR  
*MEIA*



WALEA L. CONSTANTINAU  
FILM COMMISSIONER  
*KOMININA LĪPINE*

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

SENATE COMMITTEE ON WAYS AND MEANS

February 26, 2025

10:03 AM

State Capitol, Conference Room 211 and via Videoconference

RE: SB 732 SD1 RELATING TO FILM INDUSTRY -- **SUPPORT**

Dear Chair DeCoite, Vice-chair Wakai and members of the committees:

The Honolulu Film Office would like to thank the Legislature for its long-standing support of Hawaii's Film Industry. The collaboration between the Legislature and the film industry is a great success story:

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

The updates to the proposed measure would help modernize the credit to:

- address fundamental changes relating to the growth of streaming platforms
- facilitate the professional and timely submission of tax credit information
- increase the aggregate annual cap to start to 'right size' the credit to match its activity
- extend the sunset date to foster confidence in infrastructure development

We respectfully request the following additions be considered:

- **Create a targeted uplift** within the credit to strategically drive workforce development, for example: an additional 5% uplift for local hires in positions of Above-the-Line, Department Heads and Key positions. This would incentivize productions to hire local residents in positions of greater authority that also have direct authority or influence in the hiring process.
- **Exempt productions from the per-production cap** that meet certain minimums such as working in a qualified stage facility such as the Hawaii Film Studio at Diamond Head, Kalaeloa Stages, Waterfront Studios and future infrastructure developments to capture work being lost to other locales. A production 'caps-out' at approximately \$80M spend. Most large scale television series and feature films are well over \$100M so our per-production cap is a disincentive to attracting productions such as *Chief of War*, the live-action *Moana* and similar large budget projects.
- **Adopt UHERO's recommendation** to raise the overall industry cap to \$75M

Attached please find on Page 2 data and links to studies that support these requests.

Thank you for the opportunity to provide these comments.

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**



# IATSE LOCAL 665

FILM, TELEVISION, STAGE, PROJECTION AND TRADESHOWS  
Since 1937



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

Thirty-Third Legislature, State of Hawai'i  
Regular Session of 2025  
Senate Committee on Ways and Means  
Testimony by IATSE 665  
February 26th, 2025

## **SB732 SD1- RELATING TO THE FILM INDUSTRY**

Aloha Chair Dela Cruz, Vice Chair Moriwaki, and members of the Senate 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 strongly supports SB732 SD1**, 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 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 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.

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

To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD1 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.

**IATSE 665 strongly supports SB732 SD1. 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  
International Trustee  
President, IATSE 665  
(he/him/his)

# 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 1

**INTRODUCED BY:** Senate Committee on Economic Development and Tourism

**EXECUTIVE SUMMARY:** 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 tax credit. Increases the total amount of tax credits allowed in any given year from \$50,000,000 to \$60,000,000. Includes broadcast and streaming platform productions under the tax credit. Defines "streaming platform". Extends the sunset date for the tax credit to 1/1/2039.

**SYNOPSIS:** Amends HRS section 235-17(h), to require an independent third-party certification performed by a qualified certified public accountant if qualified production costs of a taxpayer exceed \$1,000,000 in a taxable year. The certification is to be submitted to DBEDT with the section 235-17(h) identification statement and shall verify all representations made for purposes of claiming the credit.

Amends HRS section 237-17(n) to increase the tax credits allowed in any particular year from \$50 million to \$60 million and extends the availability of credits from 12-31-2032 to 12-31-2038.

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 through a paid subscription.

**EFFECTIVE DATE:** July 1 2020, shall apply to taxable years beginning after December 31, 2025.

**STAFF COMMENTS:** 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 yet again is proposing an increase to the aggregate credit cap from \$50 million to \$60 million and extending the sunset date for another 5 years to January 1, 2039.

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? None were cited to the Legislature when the Hawaii production tax credit was increased in 2013. Maybe we don't care as much about the hard dollars as we do about other intangible effects like local jobs, the development of a skilled workforce, or robust media education programs that simply weren't around at the turn of the century. Even if so, lawmakers should have data on these intangibles, and other cost-benefit information, so they can make rational decisions on this matter.

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.

Digested: 2/21/2025

**SB-732-SD-1**

Submitted on: 2/24/2025 9:43:42 AM

Testimony for WAM on 2/26/2025 10:03:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Deborah Glazier	Testifying for SAG-AFTRA	Support	Written Testimony Only

Comments:

Thank you members of the Legislature for supporting SAG-AFTRA members in Hawai‘i.

I am a SAG-AFTRA member and a filmmaker **IN SUPPORT** of Bill **SB732 SD1**.

**SB732 SD1** will benefit the entire state by creating living wage jobs and diversifying our economy. We have a huge community of professional crew, technicians, and actors chomping at the bit for work!

This incentive would attract more film and media productions to Hawai‘i which in turn would boost local businesses, put thousands of our industry professionals back to work and grow the State’s economy.

**Please help our industry get back on its feet and stay there!**

WE URGE YOU TO PASS THIS BILL. Thank you for your consideration.

In solidarity,

Deborah



Randy Perreira  
President

# HAWAII STATE AFL-CIO

888 Mililani Street, Suite 501 • Honolulu, Hawaii 96813

Telephone: (808) 597-1441

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The Thirty-Third Legislature  
The Senate  
Committee on Ways and Means

Testimony by  
Hawaii State AFL-CIO

February 26, 2025

## TESTIMONY IN SUPPORT OF SB732 SD1 - RELATING TO THE FILM INDUSTRY

Chair Dela Cruz, Vice Chair Moriwaki, 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 across Hawaii in industries including healthcare, construction, hospitality, entertainment, transportation, and government. The Hawaii State AFL-CIO serves its affiliates by advocating for the rights of working families, promoting fair wages, safe working conditions, and policies that strengthen Hawaii's workforce.

We are in support of SB732 SD1 because it strengthens job opportunities and economic stability for local workers. A strong film and digital media industry benefits a wide range of workers, including actors and production crews. Productions that choose Hawaii generate employment and economic activity that extends to small businesses and other industries that support film production.

Providing long-term certainty for this industry helps sustain well-paying jobs and ensures Hawaii remains a competitive location for productions. The Hawaii State AFL-CIO urges the committee to pass this measure to support workers and economic growth.

Respectfully submitted,

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

Randy Perreira  
President



The Senate  
The Thirty-Third Legislature  
Regular Session of 2025

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

RE: SB732 SD1 RELATING TO THE FILM INDUSTRY

Date: Wednesday, February 26, 2025  
Time: 10:03 p.m.  
Conference Room 211  
State Capitol  
415 South Beretania Street

February 24, 2025

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

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

### **Our Background**

Island Film Group is the largest locally owned and operated production company and has been in business since 2007. We began working in Hawaii's film and television industry in 2004 as attorneys at the law firm of Goodsill Anderson Quinn & Stifel, where we represented mainland studios, local production companies and Hawaii filmmakers.

We **SUPPORT SB732, SD1** with the following comments and suggested changes:

- **Independent Third-Party Certification Should Be Required Only If They Are Recognized By The Hawaii Film Office and the Department of Taxation:** Both DBEDT/Hawaii Film Office and DoTax have disregarded these certificates in the past and have proceeded with their own internal audits of every tax credit claim.
- **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” shows over **\$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 actual productions.
- **Each Episode Of A Television Series Should Be Considered A Separate Production:** Television series are critical to the health of our local film industry. Having a tax credit program that favors movies over series is short-sighted.
- **The Definition of “Streaming Platform” Should Not Require A Paid Subscription:** A number of the largest streaming services in the world do not require paid subscriptions (e.g. YouTube, Tubi, Amazon Prime Video).

We **PROPOSE** that the following language be added to the bill:

- **Allow Tax Credits To Be Allocated Among Film Investors By Agreement:** The distribution of the tax credit is currently determined by administrative rule which requires that the tax credit can only be claimed by an investor in an amount related to its investment. Allowing investors in a production to reallocate tax credits amongst themselves does not increase the cost to the state but makes it easier to attract local film investors.

**Proposed Language:**

Distributions of the tax credit shall be made in accordance with subchapter J, K, or S, or any other relevant pass-through entity allocation provisions of the Internal Revenue Code of 1986, as amended, to which the State conforms, except that section 704(b)(2) shall not apply.

- **The Tax Credit Percentage Should Be Increased:** Given the increasingly competitive production landscape (both foreign and domestic) we propose increasing the tax credit to **25% for Oahu and 30% for the neighbor islands.**

Aloha,



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



# HAWAII TEAMSTERS & ALLIED WORKERS LOCAL 996

Affiliated with the International Brotherhood of Teamsters

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Honolulu, HI 96819-3205

Telephone: (808) 847-6633  
Fax: (808) 842-4575

**02/24/2025**

**Re: Amendments to SB732 S.D.1**

Senator Chair Donovan Dela Cruz,  
Vice Chair Sharon Moriwaki,  
Senate committee members.  
State Capitol  
415 South Beretania Street  
Honolulu, Hawaii. 96813

The Teamsters Local 996 support bill SB732 S.D.1 with these amendments.

Production as well as Hawaii film Office MUST provide proof of contact with all supporting Union Hall/Officials signatory or non-signatory (including IATSE, SAG-AFTRA, TEAMSTERS LOCAL 996, IBEW 1260, DGA AFM, and others).

(Please note) that above amendment were previously based off of and introduced in SB1237 (2023) through Senator Donovan Dela Cruz.

Mahalo Nui,

**KEVIN HOLU**  
President/Principal Officer

**JOELLE HUSSEY**  
Secretary – Treasurer

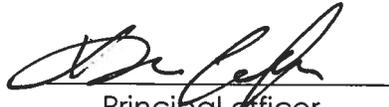
**WALTER FOX III**  
Vice President

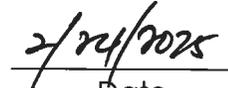
**BEVERLY TUSI**  
Recording Secretary

**FELIPE "PACO" ANGUIANO**  
Trustee

**TAVESI AUGAFA**  
Trustee

**JONATHAN LEO REED**  
Trustee

  
Principal officer

  
Date

01/2025

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

My name is Arthur Reimer. 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 SD1**, 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 New Zealand, where the currency conversion rate has fluctuated over the past year from NZ\$1.65-NZ\$1.79 to the US \$1. New Zealand'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 SD1 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 SD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity,

*Arthur Reimer*

**SB-732-SD-1**

Submitted on: 2/22/2025 10:18:51 PM

Testimony for WAM on 2/26/2025 10:03:00 AM

Submitted By	Organization	Testifier Position	Testify
Manuel Razon	Individual	Support	Written Testimony Only

Comments:

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

My name is Manuel Razon. 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 SD1**, 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 SD1 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 SD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity,

Manuel Razon

**SB-732-SD-1**

Submitted on: 2/23/2025 7:24:36 AM

Testimony for WAM on 2/26/2025 10:03:00 AM

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

Comments:

Aloha Chair Dela Cruz, Vice Chair Moriwaki, and members of the Senate 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 SD1**, 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 SD1 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 SD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity,

Kevin Kersting

**SB-732-SD-1**

Submitted on: 2/23/2025 7:44:45 AM

Testimony for WAM on 2/26/2025 10:03:00 AM

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

Comments:

Aloha Chair Dela Cruz, Vice Chair Moriwaki, and members of the Senate 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 SD1**, 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 SD1 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 SD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity,

Catherine Valdovino



**SB-732-SD-1**

Submitted on: 2/23/2025 8:37:19 AM

Testimony for WAM on 2/26/2025 10:03:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Kristin Sifton	Individual	Support	Written Testimony Only

Comments:

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

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 oppose HB796 HD1, relating to taxation.

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

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

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

In Solidarity,

Kristin sifton

**SB-732-SD-1**

Submitted on: 2/23/2025 8:52:41 AM

Testimony for WAM on 2/26/2025 10:03:00 AM

Submitted By	Organization	Testifier Position	Testify
Sally "Kalei" Davis	Individual	Support	Written Testimony Only

Comments:

Aloha,

I am Sally " Kalei " Davis. I support SB732.

I am a member of SAG/ AFTRA and have made a living here in Hawai'i as an actress, stunt performer, standin and worked in casting since the 1980's.

There are currently NO productions being filmed here in Hawai'i.

FOX has not decided if Rescue: HI Surf is being picked up. There are thousands of local jobs at stake. Please give them a reason to come back!

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

Hawai'i based stories like Moana and Chief of War(about King Kamehameha) are being filmed in Atlanta or New Zealand. To compete for these films and tv series we MUST increase tax credits drastically! I would really like to see the tax cap raised to at least 75M.

With Aloha,

Kalei Davis

**SB-732-SD-1**

Submitted on: 2/23/2025 9:20:40 AM

Testimony for WAM on 2/26/2025 10:03:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Jeremy LeCain	Individual	Support	Written Testimony Only

Comments:

I am in favor SB 732 SD one and promoting tax credit incentives here in Hawai'i Islands. My name is Jeremy LeCain. I've been working as a member in this union since 2006. I've been working with this union since 2000. I understand some people don't like and other people do like our work here in the islands . But we are hard, honest, working people making an honest wage to keep up with inflation and stay here in the place that we love grew up on instead of being forced to move away from the islands and our families thank you very much union strong Jeremy LeCain

**SB-732-SD-1**

Submitted on: 2/23/2025 9:23:58 AM

Testimony for WAM on 2/26/2025 10:03:00 AM

Submitted By	Organization	Testifier Position	Testify
Lisa Kaanoi	Individual	Support	Written Testimony Only

Comments:

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

My name is Lisa Kaanoi. **I strongly support SB732 SD1**, 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 SD1 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 SD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity,

Lisa Kaanoi

**SB-732-SD-1**

Submitted on: 2/23/2025 9:33:04 AM

Testimony for WAM on 2/26/2025 10:03:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
John C. Meier	Individual	Support	Written Testimony Only

Comments:

Aloha,

I am John C. Meier. I support SB732.

I am a Stuntman and Stunt Coordinator and doubled countless actors, including Mel Gibson, Russell Crow, Tommy Lee Jones, William Shatner. I have won a Taurus Award and many more.

i started working here in Hawaii on Waterworld and have worked steadily on Hawaii Five-O, Magnum PI, and recently NCIS:Hawaii and Lilo and Stitch and Wrecking Crew with Jason Momoa. The later 2 only filmed a few weeks here. The majority of those productions filmed in Atlanta and New Zealand. We must have strong Tax Incentives to compete with these locations.

I have a home here. I love Hawaii and it's people. I want to be able to stay and contribute to the economy.

Mahalo,

John C. Meier

**SB-732-SD-1**

Submitted on: 2/23/2025 9:42:46 AM

Testimony for WAM on 2/26/2025 10:03:00 AM

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

Comments:

Aloha Chair Dela Cruz, Vice Chair Moriwaki, and members of the Senate 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 SD1**, 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 SD1 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 SD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity,

Travis Hoover



**SB-732-SD-1**

Submitted on: 2/23/2025 9:50:07 AM

Testimony for WAM on 2/26/2025 10:03:00 AM

Submitted By	Organization	Testifier Position	Testify
Larry Schultz	Individual	Support	Written Testimony Only

Comments:

**Aloha Chair Dela Cruz, Vice Chair Moriwaki, and members of the Senate committee,**

**My name is Larry Schultz. 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 SD1, 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 SD1 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 SD1. I urge your committee to do the same. Thank you for the opportunity to testify.**

**In Solidarity,**

**Larry Schultz**

**IATSE-Local 665, SAG-AFTRA**



- **Bill:** [HB 796 HD1 - RELATING TO TAX CREDITS](#) (Full text can be found [here](#))
- **Hearing notice:** Monday, February 24, 2025
- **Introducers:** YAMASHITA
- **Report Title:** Income Tax Credits; Sunset; Annual Reduction
- **Description:** Requires that income tax credits established or renewed after 12/31/2025 include a five-year sunset or an annual one-third reduction, beginning with the sixth year of the credit. Effective 7/1/3000. (HD1).
- **Sample Testimony:**

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

My name is Jessica Cole (**Maui Constituent**) I'm a member of IATSE Local 665 and Local Teamsters 996, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly oppose HB796 HD1**, relating to taxation.

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

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

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

In Solidarity,

  
Jessica Cole

**SB-732-SD-1**

Submitted on: 2/23/2025 9:59:57 AM

Testimony for WAM on 2/26/2025 10:03:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Koren Ferris	Individual	Support	Written Testimony Only

Comments:

Aloha,

Please support regarding expansion of tax credits. Tax credits for the motion picture industry keeps our family healthy and happy by providing employment. Please expand the film industry in Hawai'i by incentivizing productions here.

mahalo,

Koren Ferris

**SB-732-SD-1**

Submitted on: 2/23/2025 10:28:11 AM

Testimony for WAM on 2/26/2025 10:03:00 AM

Submitted By	Organization	Testifier Position	Testify
Martial Kaanoi	Individual	Support	Written Testimony Only

Comments:

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

My name is Martial Kaanoi. 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 SD1, relating to the film industry.**

**I have been an IATSE union member for the past 20 years. This is the first time in 20 years that I have been unemployed for such a long period of time. I have used up all of my unemployment benefits and will soon run out of medical coverage. Many union members have moved on to other employment outside of the entertainment industry and I too may have to move on to other employment elsewhere. Some of my friends have chosen to leave the state in search of employment and a lower cost of living. I'm born and raised in Hawaii and would like to stay here with my wife and kids. My union reps. and friends that are film producers say that tax incentives or the lack thereof are the reasons why shows aren't coming to Hawaii. If there are any bills that you pass or reject that can help bring work to Hawaii, and employment to Hawaii residents, can you please consider that when making your decision. Please help.**

**I strongly support SB732 D1. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity,

Marital Kaanoi

**SB-732-SD-1**

Submitted on: 2/23/2025 11:37:35 AM

Testimony for WAM on 2/26/2025 10:03:00 AM

Submitted By	Organization	Testifier Position	Testify
Lisa Higuchi	Individual	Support	Written Testimony Only

Comments:

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

My name is Lisa Higuchi. 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 SD1**, 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 SD1 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 SD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity,

Lisa Higuchi



**SB-732-SD-1**

Submitted on: 2/23/2025 12:04:52 PM

Testimony for WAM on 2/26/2025 10:03:00 AM

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

Comments:

My name is Thomas H. Penny. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly support SB732 SD1**, 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 SD1 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 SD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity, Thomas H. Penny

**SB-732-SD-1**

Submitted on: 2/23/2025 1:11:12 PM

Testimony for WAM on 2/26/2025 10:03:00 AM

Submitted By	Organization	Testifier Position	Testify
Alex Kendrick	Individual	Oppose	Written Testimony Only

Comments:

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

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

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

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

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

In Solidarity,

Alexander Kendrick

**SB-732-SD-1**

Submitted on: 2/23/2025 5:00:11 PM

Testimony for WAM on 2/26/2025 10:03:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Eric Uyeda	Individual	Oppose	Written Testimony Only

Comments:

**STRONG OPPOSITION to SB732**

Dear Chair and Committee Members,

I am submitting strong opposition to SB732 because it fails to address the real issues destroying Hawaii's film industry. This bill is not a solution—it's a band-aid that allows the state to claim it supports the industry while doing nothing to fix the real problems.

Hawaii's film industry is being pushed to the edge while other states roll out the red carpet. SB732 does not fix the problem—it makes it worse.

We need a real film workforce and production incentive that eliminates the payroll tax, ensures union jobs, and makes Hawaii competitive with top-tier film hubs. Anything less is just another nail in the coffin for our industry.

I urge you to reject SB732 and focus on real solutions that will save Hawaii's film industry, not destroy it further.

Mahalo for your time.

**SB-732-SD-1**

Submitted on: 2/23/2025 8:34:14 PM

Testimony for WAM on 2/26/2025 10:03:00 AM

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

Comments:

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

My name is Alexandra Fernandes. 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 SD1**, 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 SD1 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 SD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity,

Alexandra Fernandes



**SB-732-SD-1**

Submitted on: 2/24/2025 6:35:41 AM

Testimony for WAM on 2/26/2025 10:03:00 AM

Submitted By	Organization	Testifier Position	Testify
Reynaldo A Mozo	Individual	Support	Written Testimony Only

Comments:

Aloha,

Hawai'i's film industry supports my family and community,

My name is Reynaldo A Mozo ( Allen). I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. I am also a member of the Screen Actors Guild and also I am a working member of ICG 600, International Cinematographers Guild.

**I strongly support SB732 SD1, 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 SD1 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 SD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

Mahalo,

R A Mozo

Wahiawa, Oahu

**SB-732-SD-1**

Submitted on: 2/24/2025 9:01:40 AM

Testimony for WAM on 2/26/2025 10:03:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
John Salanoa	Individual	Oppose	Written Testimony Only

Comments:

This bill is a very big let down. It is as if not a single person in WNM or DBEDT listen to a single person in the industry to try and help the state with a workable solution. Tho adding the streaming services is a good move in this bill, the lact of understanding or adjusting the tax credit to accompany the adding of streaming service will bring little to no releif to the film industry here in Hawaii. Hawaii needs 20 to 25 productions each year both big and small to make for a livable thriving industry.

With no increase in base points nor uplifts for local hires, nor a real workable cap increase this bill will lead to only attracting three productions at best! Once again the state needs 20 to 25 productions per year to make for a thriving industry and to put the heavy GDP the industry brings to the state back into play.

This bill is a BIG LET DOWN.

John Salanoa

**SB-732-SD-1**

Submitted on: 2/24/2025 10:00:50 AM

Testimony for WAM on 2/26/2025 10:03:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Mark Stitham	Individual	Support	Written Testimony Only

Comments:

Please support this bill. Hawaii cannot just rely on its location to get film work, so must remain competitive. Three important aspects of the film industry: 1. It diversifies our income rather than just relying on tourism and the military; 2. It's clean and non-polluting; and 3. It advertizes our beautiful state in addition e.g. the original 5-0 brought Hawaii to the world.

thank you

**SB-732-SD-1**

Submitted on: 2/24/2025 10:52:29 AM

Testimony for WAM on 2/26/2025 10:03:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
STOCKTON PORTER	Individual	Support	Written Testimony Only

Comments:

Thank you for listening.  
I am in support of SB732.

A robust and stable incentive program is a great thing for members crew and technicians. It benefits the whole state by creating living wage jobs and diversifying our economy. I am a 15 year member of the Directors Guild of America. Born and raised on Oahu and currently raising a family here as well. Being able to do so has only been obtainable by working in the film industry. thank you for supporting the bill to help keep film interested in bringing productions to Hawaii.

mahalo

Stockton Porter

**SB-732-SD-1**

Submitted on: 2/24/2025 10:58:19 AM

Testimony for WAM on 2/26/2025 10:03:00 AM

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

Comments:

Please support this bill! The film industry in Hawaii is at stake! As things stand now almost all production is at a stop. There is NOTHING in the pipeline! Families are out of work and unemployment has run out! This industry could be a billion dollar a year engine for our state but we need your support! Hawaii is a special place and film makers from all over the world would LOVE to come here for their work but we must remain affordable. These tax incentives are CRITICAL! This is an industry that takes from no one! We do not make the pie smaller we make the pie bigger! Just one production injects millions of dollars into our local economy/state economy! PLEASE support this bill! Without your help the film industry in Hawaii is dead.

Mahalo!

**SB-732-SD-1**

Submitted on: 2/24/2025 11:26:00 AM

Testimony for WAM on 2/26/2025 10:03:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Bonnie Porter	Individual	Support	Written Testimony Only

Comments:

Aloha and Good Morning,

Huge Mahalos to our Legislature for supporting our members in Hawaii. I know recently we have seen some of you on set seeing all the magic we do to represent Hawaii in various films, commercials, and Television shows.

My name is Bonnie Campanella Porter and I am a Hawaii local SAG Stunt player. I support Bill SB732.

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

My husband and I both work in the film industry. I believe that remaining competitive with other states is essential to continuing to thrive and make beautiful features and TV shows that are iconic to our islands.

We are both local to Hawaii, and have been able to raise our 2 children on O'ahu without ever having to deploy for work. We desperately need to keep it this way. Hawaii film industry has worked so hard to train qualified individuals in various departments and they have gone on to make a living working consistently. Sunsetting Tax credits will pull larger shows from wanting to film in Hawaii. We have already seen this happen in the past, years ago.

My husband, who is an assistant director and DGA member says he doesn't recall a time where he has seen it this bad. And I can speak on his behalf that he does not have a foreseeable job in Hawaii right now.

When the industry is robust in Hawaii, we see local restaurants thriving from feeding our production staff, buildings that otherwise sit dormant find themselves rented with staff, training, construction mills, and sets.

I see hotels thriving, while putting up crews for days on end in remote locations. We have the opportunity to promote local businesses on camera, as you have probably seen time and time again on Fox's Rescue: High Surf. We see local actors getting their big debut and going on to

receive reoccurring roles. Tourists thrive on visiting the old locations a of the Original Magnum P.I., visiting the Movie tours of Kualoa Ranch, and the list goes on.

Please support our bill, it is imperative to the success of our future in Hawaii.

Mahalo.

**SB-732-SD-1**

Submitted on: 2/24/2025 11:45:46 AM

Testimony for WAM on 2/26/2025 10:03:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Steve Cohen	Individual	Support	Written Testimony Only

Comments:

Aloha Hawai'i State Legislature,

Thank you for increasing the tax credits in support of the Movie, Television and Production Industry. The industries are integral part of employment of Cast, Crew and Services that make it wat through our economy in an exponential fashion. These shows bring welcome exposure to our Islands and help support the Travel, Visitor and Tourist sectors as well as many others. We are currently loosing out to Mainland locations that have State Politcal Support in terms of tax incentives for propduction. We need to compete with these States and bring Hawai'i back to it's rightful spot in the Industry. Thank you for approving this legislation. I have been a member of this industry since the early 1980's.

**SB-732-SD-1**

Submitted on: 2/24/2025 11:47:40 AM

Testimony for WAM on 2/26/2025 10:03:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
William Bartek	Individual	Support	Written Testimony Only

Comments:

I am selfishly asking you consider this bill for my employment prospects and also that a robust and stable incentive program is not only good for our members, crew, technicians and the creative industries — it benefits the whole state by creating living wage jobs and diversifying our economy.

Please bring back a solid slate of productions to our shores so we can put our brothers and sisters back to work, not just our Union members but our whole family of extended communities. Aloha

Respectfully,

Bill Bartek, SAG member and 20 year resident of Waikiki

**SB-732-SD-1**

Submitted on: 2/24/2025 12:02:31 PM

Testimony for WAM on 2/26/2025 10:03:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Joan Powers	Individual	Support	Written Testimony Only

Comments:

I support SB732 because it will provide robust and stable incentive programs not only good for our members, crew, technicians and the creative industry but also benefit the whole state by creating living wage jobs and diversifying our economy. When productions film in Hawaii, I am able to help provide a second income to help support our family of five. Filming also brings a sense of excitement to our communities and pride that where we live will be seen globally. Mahalo for supporting our entertainment industry members in Hawaii.

Best regards,

Joan Powers

**SB-732-SD-1**

Submitted on: 2/24/2025 12:37:34 PM

Testimony for WAM on 2/26/2025 10:03:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Jabez Armodia	Individual	Support	Written Testimony Only

Comments:

Dear Members of the Senate Committee for Ways and Means,

I am writing to express my support for SB 732 SD1, which is crucial for the continued growth and sustainability of Hawaii's film industry. As a kupa'aina and supporter of local economic development, I believe this bill is essential for creating high-quality jobs and diversifying our state's economy.

I believe that the increase in tax credits from \$50 million to \$60 million will attract more large-scale productions to our islands, which not only benefit those directly involved in the film industry but will also have a spillover effect on local businesses and tourism. Including productions for broadcast and streaming platforms under the tax credit acknowledges the evolving nature of media consumption and positions Hawaii as a competitive location for modern filmmaking.

Moreover, extending the tax credit until 2039 provides long-term stability, encouraging ongoing investment and development within our creative sectors. This foresight will help solidify Hawaii as a premier destination for film production, benefiting economic growth and cultural enrichment across the state.

Mahalo for considering my testimony. I urge you to pass SB 732 SD1 and support our local film industry, ensuring it remains vibrant and viable for years to come.

Sincerely,

Jabez Armodia

98-482 Pono St.

Aiea, Hi. 96701

jabezsky@gmail.com

**SB-732-SD-1**

Submitted on: 2/24/2025 1:35:29 PM

Testimony for WAM on 2/26/2025 10:03:00 AM

Submitted By	Organization	Testifier Position	Testify
Erin Mast	Individual	Support	Written Testimony Only

Comments:

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

My name is Erin Mast. 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 SD1**, relating to the film industry.

I am a script supervisor working in Hawaii on Film, Television and Commercial projects. I see and hear first hand every day, the impact that the film tax credit incentive has on projects coming to Hawaii. Currently, Hawaii is no longer competitive with other locations and therefore, Hawaii is losing projects yearly. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB732 SD1 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 SD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity,

Erin Mast

Script Supervisor

IATSE Local 665

**SB-732-SD-1**

Submitted on: 2/24/2025 2:52:10 PM

Testimony for WAM on 2/26/2025 10:03:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Soraya-Elena Perez	Individual	Support	Written Testimony Only

Comments:

Please.

**Testimony in Support of SB732**  
**Kimee Balmilero**

Aloha,

My name is Kimee Balmilero, and I am writing in strong support of SB732, which is vital to the continued success of Hawai'i's film and television industry.

As a local girl born and raised in Hawai'i, the opportunity to return home and continue a career in this industry has been life-changing. I have been fortunate to work as an actor in major productions filmed here, including my regular role as Medical Examiner Noelani Cunha on *Hawai'i Five-0* and *Magnum P.I.*, a recurring guest star on *Doogie Kameāloha, M.D.*, and a lead in the Hallmark movie *Two Tickets to Paradise*. Because of the work available in Hawai'i, I was able to purchase a home, start Honolulu-based businesses, and, most importantly, stay close to my family—something that would not have been possible if I had to seek opportunities on the continent or elsewhere.

The film and television industry in Hawai'i provides thousands of jobs, strengthens our local economy, and gives creatives like me the chance to tell authentic stories that reflect our culture and upbringing. These stories matter—not just for representation on screen but for preserving and sharing our unique heritage with the world.

Investing in this industry is investing in Hawai'i's future. I urge you to support SB732 and ensure that local talent, businesses, and communities continue to thrive.

Mahalo for your time and consideration,

A handwritten signature in blue ink that reads "Kimee J. Balmilero". The signature is fluid and cursive, with a large, stylized loop at the end of the last name.

**Kimee J. Balmilero**  
Kaneohe, HI  
Castle H.S. c/o 1997

**SB-732-SD-1**

Submitted on: 2/24/2025 4:13:44 PM

Testimony for WAM on 2/26/2025 10:03:00 AM

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

Comments:

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

My name is Laura Toterò. 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 SD1**, 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 SD1 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 SD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

In Solidarity,

Laura Toterò



**SB-732-SD-1**

Submitted on: 2/24/2025 4:37:06 PM

Testimony for WAM on 2/26/2025 10:03:00 AM

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

Comments:

Aloha and thank you for supporting SAG-AFTRA and the film industry.

I am supporting SB732.

I strongly feel that a robust and stable incentive program is not only good for our members, crew, technicians and the creative industries — it benefits the whole state by creating living wage jobs and diversifying our economy.

I work as an actor and a background actor, and have for many years. We lost a show because CBS wasn't certain if there would be an incentive program in the future. We need a strong, long-term incentive program!!!

Look at it not as an expense, but as a piece of a pie. The film industry bring in a large amount of money – a very large pie. They spend a lot of money in the state on location, on hiring, cast members buy things at nearby stores while they're filming... Through the incentive program, you are giving back essentially a very small piece of that pie. It's a small slice of money compared to the money made by the state and people in the state.

Please pass this bill!

Jean Simon

Actor/Local Filmmaker

**SB-732-SD-1**

Submitted on: 2/24/2025 5:46:13 PM

Testimony for WAM on 2/26/2025 10:03:00 AM

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

Comments:

I strongly support SB 732. It increases the cap on film tax credits which are used to attract film and television productions. The current cap is not sufficient and tax credit payouts have been delayed. We need to make Hawaii more attractive to producers and let them know that we are in for the long haul and that their tax credits are secure.

**SB-732-SD-1**

Submitted on: 2/24/2025 8:32:29 PM

Testimony for WAM on 2/26/2025 10:03:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Jess K Lundgren	Individual	Support	Written Testimony Only

Comments:

Aloha !

Especially in a time of economic hardship, as many are still facing today somewhat recovered from Covid, the film industry brings so much of Hawai'i to life. Many are not aware of how many jobs & how much \$ the industry creates for local people. From the many film industry careers/jobs , local shops & businesses, travel & tourism, rentals & leases of property/locations/various props etc to an all around boost to local atmosphere & cheer with things like sunset on the beach & local showings which have so much more in attendance & meaning when it's a show filmed here that many have been a part of.

To myself, a career stunt performer & many other film industry career workers it also means the possibility of living & working at home w our friends & family & still thriving, as it should be w one of the worlds most sought after film locations, Hawai'i !

Pls support improving & growing the film industry , it only makes sense 😊

**SB-732-SD-1**

Submitted on: 2/24/2025 8:34:03 PM

Testimony for WAM on 2/26/2025 10:03:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Keilaisha Lyles	Individual	Support	Written Testimony Only

Comments:

I support this testimony because I support the creatives, the creatives that have helped through every instance of history. Passing this will certainly lead to a new generation of creatives and their contributions to society in the long run.

**SB-732-SD-1**

Submitted on: 2/24/2025 9:02:10 PM

Testimony for WAM on 2/26/2025 10:03:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Truc Mai	Individual	Support	Written Testimony Only

Comments:

I support bill 732 SB, which concerns the film industry. This bill must move forward to the next level. As I have stated, people committed to working in the film industry need jobs to support their families. I believe passing this bill will benefit the people of Hawaii and its economy.

**SB-732-SD-1**

Submitted on: 2/24/2025 9:36:40 PM

Testimony for WAM on 2/26/2025 10:03:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
TY Cheng	Individual	Support	Written Testimony Only

Comments:

Dear Chair, Vice Chair and Members of the Committee,

I strongly support SB732 SD1, which strengthens Hawaii’s film industry by increasing the tax credit cap, extending its availability, and ensuring accountability through third-party certification.

These measures will attract more productions, create local jobs, and stimulate our economy while ensuring responsible use of state resources. Including streaming platforms reflects industry shifts, keeping Hawaii competitive in the global market. I urge your support to secure long-term growth for our creative sector.

Thank you for your leadership on this issue.

TY Cheng

**SB-732-SD-1**

Submitted on: 2/25/2025 9:48:59 AM

Testimony for WAM on 2/26/2025 10:03:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Brittney Kealoha	Individual	Support	Written Testimony Only

Comments:

Aloha,

My name is Brittney Kealoha and I am a mother to a young actor Maia Kealoha, 8 years old. My daughter has been in the industry for 2 years, and in that short time my family has watched in frustration as productions have slowly moved filming away from the state of Hawaii. I write to you today in strong favor of SB732 which aims to enhance tax credits, broaden incentives for streaming productions, and bolster the local film and television sector. This bill will ultimately help generate economic opportunities and provide vital financial support for Hawaii's talented and creative workforce.

During our daughter's first role in the recent production of Lilo & Stitch, our 'ohana felt truly blessed to collaborate with and get to know the remarkable talent present in Hawaii. This includes everyone from the film crew, actors, wardrobe to makeup and hair artists, drivers, catering companies and more. Each of these individuals and their families are facing significant challenges due to the decline in work opportunities here in Hawai'i. It deeply saddens me to witness firsthand how major productions have shifted the majority of their filming to locations outside of Hawaii, such as Atlanta and New Zealand.

To watch as opportunities meant for Native Hawaiians are stripped because of the lack of incentives in our state is beyond frustrating and heartbreaking. The stories of the people of Hawai'i deserve to be told, and they deserve to be made here in our islands.

I strongly encourage you all to approve SB732. In addition, I encourage you to continue conversations with leaders in the film industry to continue finding creative solutions to give the film industry in Hawaii a fighting chance.

Mahalo for your time and consideration.

Brittney Kealoha

**LATE**

**SB-732-SD-1**

Submitted on: 2/25/2025 7:36:08 PM

Testimony for WAM on 2/26/2025 10:03:00 AM

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

Comments: Subject: Support for SB 732 S.D.1 (With Amendments) – Michael Gueso Dear Chair Dela Cruz, Vice Chair Moriwaki, and esteemed members of the Ways and Means Committee, I am Michael Gueso, Department Head of Transportation for the Hawaii Film Industry. I support SB 732 S.D.1 with the following amendment: The bill should be amended to mandate contact with local labor unions. To qualify for tax credits, all productions, irrespective of signatory status, must demonstrate contact with union representatives from all relevant film industry unions, including, but not limited to, IATSE, SAG-AFTRA, Hawaii Teamsters 996, IBEW, DGA, and AFM. This amendment strengthens oversight and accountability, ensuring the State of Hawaii receives maximum return on its investment in the film industry. Sincerely, Michael Gueso (Member, Hawaii Teamsters 996)