JOSH GREEN, M.D.
GOVERNOR

SYLVIA LUKE
LT. GOVERNOR

JAMES KUNANE TOKIOKA
DIRECTOR

DANE K. WICKER
DEPUTY DIRECTOR

DEPARTMENT OF BUSINESS, ECONOMIC DEVELOPMENT & TOURISM
KA ʻOIHANA HOʻOMOHALA PĀʻOIHANA, ʻIMI WAIWAI A HOʻOMĀKAʻIKAʻI

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

DEPT. COMM. NO. 284

DTS 202512301756RA

December 30, 2025

The Honorable Ronald D. Kouchi
President and Members
of the Senate
Thirty-Third State Legislature
State Capitol, Room 409
Honolulu, Hawaiʻi 96813

The Honorable Nadine K. Nakamura
Speaker and Members of the
House of Representatives
Thirty-Third State Legislature
State Capitol, Room 431
Honolulu, Hawaiʻi 96813

Dear President Kouchi, Speaker Nakamura, and Members of the Legislature:

For your information and consideration, I am transmitting a copy of the Department of Business, Economic Development, and Tourism's (DBEDT) Report, prepared by the Creative Industries Division (CID), for Estimated Film Tax Credit Claims and Expenditures for Calendar Year 2025, as required by Act 217, Session Laws of 2022.

In accordance with Section 93-16, Hawaiʻi Revised Statutes, I am also informing you that the report may be viewed electronically at: http://dbedt.hawaii.gov/overview/annual-reports-reports-to-the-legislature/.

Sincerely,

James Kunane Tokioka
DBEDT Director

Enclosure

c: Legislative Reference Bureau

REPORT TO THE THIRTY-THIRD LEGISLATURE
STATE OF HAWAII
2026 REGULAR SESSION

REGARDING ESTIMATED MOTION PICTURE, DIGITAL MEDIA AND FILM PRODUCTION INCOME TAX CREDIT FOR CALENDAR YEAR 2025

PREPARED BY THE TAX CREDIT UNIT, CREATIVE INDUSTRIES DIVISION
DEPARTMENT OF BUSINESS, ECONOMIC DEVELOPMENT AND TOURISM

IN RESPONSE TO Act 217, SLH 2022
PREPARED DECEMBER 2025

REPORT REGARDING THE ECONOMIC IMPACT OF THE ESTIMATED PRODUCTION TAX CREDIT PURSUANT TO SECTION 235-17(i) (4)

A. INTRODUCTION

The report herein provides metrics on the 2024 actual and 2025 calendar year estimated production spend and estimated economic impacts prepared by the DBEDT Tax Credit Unit of the Creative Industries Division (CID) under the Department of Business, Economic Development and Tourism (DBEDT).

B. PRODUCTION INDUSTRY IMPACTS TO U.S. REGIONS

Production spending was down significantly in 2024 and 2025 due to Writers Guild of America (WGA) and Screen Actors Guild AFTRA (SAGAFTRA) strikes and protected negotiations with Association of Motion Picture and Television producers (AMPTP). Compounded by the residual pandemic impacts, the media and entertainment industry corporations have reduced overall production volume, limiting the number of new series and larger feature productions. Early in 2024, more business uncertainty prevailed due to the potential impacts during the International Alliance of Theatrical Stage Employees (IATSE) and the Teamsters. This situation added to the already challenging production activity attrition that existed, affecting our state film industry workforce. Exodus of series, major features and streaming series began to look outside of the contiguous U.S. and Hawai'i for locations to move these productions. While the strikes for labor did not occur, the comeback to a normal rate of production with 2 to 3 television series are slow to reboot here.

C. LEGISLATION HISTORY

Act 217, SLH 2022, made several changes to the tax credit:

1. Added a new definition of "loan-out company;"
2. Increased the tax credit amount to 22% for counties with a population over 700,000.
3. Increased the tax credit amount to 27% for counties with a population of 700,000 or less.
4. Decreased the qualified production costs to $100,000 from $200,000.
5. Requires that filers be compliant with Title 14, including tax return filing and payments.
6. Requires that filers be responsive to the Department of Taxations (DoTax) requests for additional information and gave a response time of 90 days from when the inquiry or request was made by the DoTax.
7. Removed the requirement that a written, sworn statement verification be provided by a qualified, certified public accountant to the Department of Business, Economic Development and Tourism (DBEDT).
8. Requiring that DBEDT send certification letters within seven months of receipt of the Hawaii Production Report.
9. Including a fee that DBEDT may collect from filers, which is equal to .02 percent of the tax credit claimed by the filer.
10. Increased the amount that a filer may claim to $17,000,000 (previously $15,000,000).
11. Specifies that a "qualified production cost" does not include any costs funded by any grants, forgiveable loan or other amounts not included in gross income.
12. Extend the tax credit program to January 1, 2033. This stability is critical for studios and television networks in their production planning, especially with television series – Hawaii's core economic driver in this sector.
13. Provided that DoTax may establish two full-time, permanent auditor positions to exam claims for this tax credit and appropriated $153,334 for these positions.
14. Provided that DBEDT may establish 1 full-time, permanent program specialist position to review and certify tax credit applications for this program and appropriated $76,666 for this position.

Act 275, SLH 2019, Section 2, increased the tax credit cap from $35 million to $50 million. To expand opportunities for jobs and careers, and to increase studio capacity and facilities, the $50 million cap should be considered being increased.

Act 143, SLH 2017, amended Chapter 235-17 to introduce an annual cap of $35 million. This was increased to $50 million through Act 143, SLH 2017 as mentioned.

Act 89, SLH 2013, Section 2, amended Chapter 235-17 by increasing the production tax credit to twenty percent (20%) and twenty-five percent (25%) of the qualified production costs incurred on Oahu and Neighbor Islands respectively.

HRS §235-17(d)(7)-(8) (as currently written): A qualified production must:

(7) provide evidence of reasonable efforts to comply with all applicable requirements under title 14, including tax return filing and payments; and

(8) provide complete responses to the department of taxation's inquiries and document requests, in the form prescribed by the department, no later than ninety days from the inquiry or request; provided that a taxpayer shall be given notice of and an opportunity to cure any failure to meet the requirements of this subsection, including chapter 237, within thirty days of receipt of the notice; provided further that nothing in this subsection shall be interpreted as waiving any act required by this section.

D. PROCESS AND BACKGROUND OF ACTUAL AND ESTIMATES

Hawai'i Production Reports for all productions are required by law to be submitted to DBEDT no later than 90 days after their filing year in which the productions took place.

For the 2024 calendar year, the actual amount of production spend, tax credits and economic impacts are derived from the Hawai'i production reports from qualified productions that were received and reviewed by DBEDT/CID. For the calendar year 2024, certification letters were all issued on July 31, 2025.

Amounts listed in the estimated spend for 2025 are based on the Pre-Production Registrations received only. The Tax Credit Unit in DBEDT/CID will begin reviewing the applications in April of 2026 and certification letters will be issued within seven months. 2025 actual production spending and tax credits will be updated in 2025 actual report.

E. PRODUCTION SPENDING AND TAX CREDITS

From January 1, 2024, through December 31, 2024, the department processed 32 qualified productions that applied for the Motion Picture, Digital Media and Film Production Income Tax Credit. Production spending in the State amounted to **$168,814,613** and tax credit issued amounted to **$49,665,614**; short of **$334,386** out of the $50 million annual cap. Of the total tax credits, **$11,707,608** were carry forward tax credits from 2023 and only **$37,958,006** were actual tax credits for calendar year 2024.

The 2024 direct spending of $168,814,613 from film and television productions resulted in **$18,231,978** in tax revenue generated; **$292,049,281** in sales or economic activity generated; and **$67,525,845** in Hawaii household income.

Based on 25 qualified productions received for calendar year 2025, estimated production spending is only **$46,147,767** and tax credit is estimated at **$10,986,762**.

This 2025 direct spending from film and television productions resulted in an estimated **$4,984,200** in tax revenue generated; **$79,839,500** in sales or economic activity generated, and a key figure: **$18,460,000** in Hawaii household income generated because of the qualified production expenditures paid to Hawai'i residents and businesses.

Tax Credits

	2024 ACTUAL *	2025 ESTIMATE
Annual Cap	$ 50,000,000.00	$ 50,000,000.00
Tax Credit Claimed	$ (37,958,006.00)	$ (10,986,762.00
Tax Credit Claimed – Carry Forward	$ (11,707,608.00)	$ -
Balance	$ 334,386.00	$ 39,013,238.00

* Refer to Attachment 1 for details.

F. WORKFORCE DEVELOPMENT CONTRIBUTIONS

Hawaii public and charter schools throughout the state were the direct beneficiaries of the education and workforce development program which is mandated for all productions accessing the tax credit. These educational institutions receive both cash and in-kind contributions which must be dedicated to supporting that school's film/video and digital media programs. In most cases the contributions exceed the required amount. The combination of on-set interns, masters classes and other work experience will be quantified through the work of the division and its roles as lead for the UH Good Jobs Hawai'i and continuing WFD initiatives in DBEDT.

The division, along with University, Department of Education colleagues and industry leaders in the creative and film fields envision a strategic pipeline "curriculum to career" to connect educational pathways which will help strengthen opportunities to work in these industries as well as support the tax credit workforce development component.

Actual workforce development for the calendar year 2024 is $222,411.37. Of this amount, $115,799.00 is donation made to various schools and organizations and $106,612.37 was spent on internship programs.

Based on the estimated spending for calendar year 2025, workforce development contribution is estimated at $55,718. Actual contribution will be reported in the next annual report.

Workforce Development by Production Type

Production Type	2024 ACTUAL **			2025 ESTIMATE
	Donation	Internship	TOTAL	
TV Series	$ 96,624.00	$ 31,249.84	$ 127,873.84	$ 14,743.22
Feature	$ 4,000.00	$ 73,983.53	$ 77,983.53	$ 24,564.83
Commercial	$ 10,000.00	$ -	$ 10,000.00	$ 2,249.06
TV Special	$ 1,875.00	$ 1,379.00	$ 3,254.00	$ 971.65
Documentary	$ 300.00	$ -	$ 300.00	$ 3,494.00
Production with internet-only distribution	$ 3,000.00	$	$ 3,000.00	$ -
Total	**$ 115,799.00**	**$ 106,612.37**	**$ 222,411.37**	**$ 46,022.76**

** Refer to Attachment 2 for details.

G. 0.2% DBEDT ADMIN FEE

Effective January 1, 2023, the Department of Business, Economic Development & Tourism (DBEDT) may collect 0.2% admin fee from the film tax credit which will be deposited in the Creative Industries Division's Special Fund. This fund shall be used by the department to provide for a program to provide seed capital for film, expand the skill of the State's workforce in film, marketing programs that will attract business opportunities in film and for the repair, maintenance and other related costs of the department's management of public facilities that supports media and entertainment workforce and business development. From the inception of this law, a total of $144,435.16 has been collected so far.

Fee to be collected in 2025 is estimated at $25,728.19. Actual fee will be reported in the next annual report.

Production Type	ACTUAL Fee Collected			2025 Estimate
	2023	2024	TOTAL	
TV Series	$ 33,789.91	$ 54,182.17	$ 87,972.08	$ 7,623.05
Feature	$ 30,617.22	$ 18,879.47	$ 49,496.69	$ 10,915.38
Commercial	$ 2,222.52	$ 1,447.47	$ 3,669.99	$ 1,066.36
TV Movie	$ 1,512.18	$ -	$ 1,512.18	$ -
TV Special	$ 297.51	$ 500.47	$ 797.98	$ 476.98
Documentary	$ 79.82	$ 540.57	$ 620.39	$ 1,836.76
Production with internet-only distribution	$ -	$ 365.84	$ 365.84	$ -
Total	**$ 68,519.17**	**$ 75,915.99**	**$ 144,435.16**	**$ 21,918.53**

H. ADMINISTRATION OF CREDIT

The Launch of the Tax Credit Unit within DBEDT/CID established a team of three dedicated staff to oversee day-to-day operations of tax credits. Comprised of an Incentives and Exemption Manager, Accountant V FTE and a Film Development Specialist V FTE, support various roles of the management of the film tax credit program. The division administrator oversees the unit and collectively the team collaborates with the Department of Taxation and DBEDT's Research and Economic Analysis Division (READ).

The DBEDT Tax Credit Hub Registration System was completed in Q2 FY23, with the reporting module launched in Q3 FY23. Transitioning from a paper-based to a web-based filing process has significantly improved communication with productions, streamlined application submission and review workflows, and enhanced report generation.

DBEDT has continued to enhance the Tax Credit Hub Registration System to further improve application tracking, review efficiency, and overall user experience. These updates have resulted in faster turnaround times for certificate issuance to filers and more timely submissions to the Department of Taxation (DOTax) and the Legislature.

I. UPDATES

There were no Legislative changes to the tax credits in 2025 that affect DBEDT.

2024 Motion Picture, Digital Media and Film Production Tax Credit Report

Attachment 1

PTC#	Project/Production	Filing Entity	Prod. Year	Production Type	EXPENDITURE			TAX CREDIT			0.2% Admin Fee
					Oahu	Neighbor Island Total	TOTAL PRODUCTION SPENDING	Oahu (22%)	Neighbor Island (27%)	TOTAL Tax Credits	
22-020b	Magnum PI Season 5	Eye Productions, Inc	2023	TV Series	Rolled over tax credits from expenses reported in 2023.					$ 3,127,331.00	
22-024b	Lilo & Stitch	Blue Koala Pictures, Inc.	2023	TV Series	Rolled over tax credits from expenses reported in 2023.					$ 5,724,354.00	
23-013	MEA - Red One	Big Indie MEA Inc.	2023	TV Series	Rolled over tax credits from expenses reported in 2023.					$ 1,666,659.00	
23-018a	NCIS Hawaii S3	Eye Productions, Inc	2023	Feature	Rolled over tax credits from expenses reported in 2023.					$ 1,189,264.00	
22-024c	Lilo & Stitch	Blue Koala Pictures Inc.	2024	Feature	$ 19,409,986.24	$ -	$ 19,409,986.24	$ 4,270,196.97	$ -	$ 4,270,197.00	8540.39
23-017b	Hawaii Heartbeats	First Tube Production SVP, Inc.	2024	Documentary	$ -	$ 1,001,054.22	$ 1,001,054.22	$ -	$ 270,284.64	$ 270,285.00	540.57
23-018b	NCIS Hawaii - Season 3	Eye Productions, Inc	2024	TV Series	$ 38,124,507.64	$ -	$ 38,124,507.64	$ 8,387,391.68	$ -	$ 8,387,392.00	$ 16,774.78
23-019b	Adidas Maui	IPS Client Services, LLC	2024	Commercial	$ 17,446.43	$ 282,675.85	$ 300,122.28	$ 3,838.21	$ 76,322.48	$ 80,161.00	$ 160.32
23-020b	Moana	Scenery Productions, Inc.	2024	Feature	$ 21,003,752.42	$ -	$ 21,003,752.42	$ 4,620,825.53	$ -	$ 4,620,826.00	$ 9,241.65
23-021b	Rescue: HI Surf	Bumper Productions LLC	2024	TV Series	$ 63,435,565.13	$ -	$ 63,435,565.13	$ 13,955,824.33	$ -	$ 13,955,824.00	$ 27,911.65
24-001	Tidal Wave	Richmond Street Productions LLC	2024	Feature	$ -	$ 308,405.63	$ 308,405.63	$ -	$ 83,269.52	$ 83,270.00	$ 166.54
24-002	104th Kamehameha Schools Song Contest	Rock Salt Media, Inc.	2024	TV Special	$ 185,206.09	$ -	$ 185,206.09	$ 40,745.34	$ -	$ 40,745.00	$ 81.49
24-003	OKD/Beyond Goodbye	Production Partners Inc.	2024	TV Series	$ 44,586.86	$ 162,622.96	$ 207,209.82	$ 9,809.11	$ 43,908.20	$ 53,717.00	$ 107.43
24-004	Hawaiian Telecom	IPS Client Services, LLC	2024	Commercial	$ 148,296.90	$ -	$ 148,296.90	$ 32,625.32	$ -	$ 32,625.00	$ 65.25
24-006	RHS Marketing Shoot	IPS Client Services, LLC	2024	Commercial	$ 167,306.17	$ -	$ 167,306.17	$ 36,807.36	$ -	$ 36,807.00	$ 73.61
24-007	Bachelorette 21	NZK Productions, Inc	2024	TV Series	$ -	$ 2,372,923.60	$ 2,372,923.60	$ -	$ 640,689.37	$ 640,689.00	$ 1,281.38
24-009	Temptation Island 6	Trade Wind Productions	2024	TV Series	$ 3,764.09	$ 9,582,507.36	$ 9,586,271.45	$ 828.10	$ 2,587,276.99	$ 2,588,105.00	$ 5,176.21
24-010	Merrie Monarch 2024	Gray Media Group dba KHNL/KGMB LLC	2024	TV Special	$ 4,651.30	$ 484,961.48	$ 489,612.78	$ 1,023.29	$ 130,939.60	$ 131,963.00	$ 263.93
24-011	Nutrilite Begin 30	Vagrants	2024	Commercial	$ 494,310.52	$ -	$ 494,310.52	$ 108,748.31	$ -	$ 108,748.00	$ 217.50
24-013a	Renovation Aloha - Season 2	Fields Entertainment, Living Aloha Productions, LLC	2024	TV Series	$ 495,890.53	$ 20,873.12	$ 516,763.65	$ 109,095.92	$ 5,635.74	$ 114,732.00	$ 229.46
24-014	Project Y	FX Group LLC	2024	Internet-only distribution	$ 429,313.06	$ -	$ 429,313.06	$ 94,448.87	$ -	$ 94,449.00	$ 188.90
24-015	First Hawaiian Bank 2024	IPS Client Services, LLC	2024	Commercial	$ 575,029.71	$ -	$ 575,029.71	$ 126,506.54	$ -	$ 126,507.00	$ 253.01
24-016a	The White Lotus S3	Warner Bros. Discovery, Inc.	2024	TV Series	$ -	$ 1,406,419.77	$ 1,406,419.77	$ -	$ 379,733.34	$ 379,733.00	759.47
24-017	Southwest Airlines 2024	IPS Client Services, LLC	2024	Commercial	$ 258,041.88	$ 75,523.23	$ 333,565.11	$ 56,769.21	$ 20,391.27	$ 77,160.00	$ 154.32
24-019	Untitled Ronny Chieng Hawaii Special	4 Miles LLC	2024	TV Special	$ 352,375.10	$ -	$ 352,375.10	$ 77,522.52	$ -	$ 77,523.00	$ 155.05
24-020	Kahala Sunset	Colby Films, LLC	2024	Feature	$ 103,476.28	$ -	$ 103,476.28	$ 22,764.78	$ -	$ 22,765.00	45.53
24-021	Yenedakine aka Chief of War - Reshoots	Eye on the Ball Enterprises, Inc	2024	TV Series	$ 4,385,561.19	$ 22,494.52	$ 4,408,055.71	$ 964,823.46	$ 6,073.52	$ 970,897.00	$ 1,941.79
24-022	Aulani Refresh 2024	IPS Client Services, LLC	2024	Commercial	$ 100,914.17	$ -	$ 100,914.17	$ 22,201.12	$ -	$ 22,201.00	$ 44.40
24-023a	Blue Moon	Solve Everything Productions, LLC	2024	Feature	$ -	$ 104,500.00	$ 104,500.00	$ -	$ 28,215.00	$ 28,215.00	$ 56.43
24-024	HVCB-KB	Hana Productions LLC	2024	Commercial	$ 189,100.18	$ 33,026.30	$ 222,126.48	$ 41,602.04	$ 8,917.10	$ 50,519.00	$ 101.04
24-026	HEB Kona 2024	IPS Client Services, LLC	2024	Commercial	$ 29,805.83	$ 206,146.55	$ 235,952.38	$ 6,557.28	$ 55,659.57	$ 62,217.00	$ 124.43
24-028	N6Vomero	FX Group LLC	2024	Internet-only distribution	$ 18,864.22	$ 203,348.75	$ 222,212.97	$ 4,150.13	$ 54,904.16	$ 59,054.00	$ 118.11
24-029a	The Wrecking Crew	Wrecking Leo Productions LLC	2024	Feature	$ 1,777,981.59	$ -	$ 1,777,981.59	$ 391,155.95	$ -	$ 391,156.00	$ 782.31
24-030a	The Bay	The Bay LLC	2024	Feature	$ 105,959.47	$ -	$ 105,959.47	$ 23,311.08	$ -	$ 23,311.00	$ 46.62
24-031	Kona 2025 Equity Production	TPC Productions, Inc.	2024	Commercial	$ 576,346.96	$ -	$ 576,346.96	$ 126,796.33	$ -	$ 126,796.00	$ 253.59
24-032	L&M	Hana Productions LLC	2024	Internet-only distribution	$ 743.20	$ 108,346.98	$ 109,090.18	$ 163.50	$ 29,253.68	$ 29,417.00	$ 58.83
	2024 Total				**$ 152,438,783.16**	**$ 16,375,830.32**	**$ 168,814,613.48**	**$ 33,536,532.30**	**$ 4,421,474.18**	**$ 49,665,614.00**	**$ 75,915.99**

Production Type	# of Filers	Expenditure	Tax Credit	0.2% Admin Fee
Commercial	10	$ 3,153,970.68	$ 723,741.00	$ 1,447.47
Documentary	1	$ 1,001,054.22	$ 270,285.00	$ 540.57
Feature	7	$ 42,814,061.63	$ 10,629,004.00	$ 18,879.47
Internet-only distribution	3	$ 760,616.21	$ 182,920.00	$ 365.84
TV Series	8	$ 120,057,716.77	$ 37,609,433.00	$ 54,182.17
TV Special	3	$ 1,027,193.97	$ 250,231.00	$ 500.47
TOTAL	**32**	**$ 168,814,613.48**	**$ 49,665,614.00**	**$ 75,915.99**

2024 Motion Picture, Digital Media and Film Production Tax Credit Report

Attachment 2

PTC#	Project/Production	Filing Entity	Prod. Year	Production Type	Workforce Development			School / Organization / Program
					Donation	Internship	Total WFD	
22-020b	Magnum PI Season 5	Eye Productions, Inc	2023	TV Series				
22-024b	Lilo & Stitch	Blue Koala Pictures, Inc.	2023	TV Series				
23-013	MEA - Red One	Big Indie MEA Inc.	2023	TV Series				
23-018a	NCIS Hawaii S3	Eye Productions, Inc	2023	Feature				
22-024c	Lilo & Stitch	Blue Koala Pictures Inc.	2024	Feature		$ 34,723.35	$ 34,723.35	University of Hawaii - Manoa & University of Hawaii - West Oahu
23-017b	Hawaii Heartbeats	First Tube Production SVP, Inc.	2024	Documentary	$ 300.00		$ 300.00	University of Hawaii: UH Foundation for the benefit of UH-Maui College - Maui Creative Media (12912404)
23-018b	NCIS Hawaii - Season 3	Eye Productions, Inc	2024	TV Series	$ 38,139.00		$ 38,139.00	Waipahu High School: Academy of Arts & Communication in support of Film & Production Pathway
23-019b	Adidas Maui	IPS Client Services, LLC	2024	Commercial	$ 1,000.00		$ 1,000.00	Kipapa Elementary School / Kipapa Performing Arts Program
23-020b	Moana	Scenery Productions, Inc.	2024	Feature		$ 36,064.09	$ 36,064.09	University of Hawaii - Honolulu Community College; University of Hawaii - West Oahu
23-021b	Rescue: HI Surf	Bumper Productions LLC	2024	TV Series	$ 37,527.00	$ 31,249.84	$ 68,776.84	University of Hawaii Foundation for UH-Leeward Community College - Television Production Program
24-001	Tidal Wave	Richmond Street Productions LLC	2024	Feature	$ 1,000.00		$ 1,000.00	Lahainaluna High School / Career and Technical Education (CTE) in the Video Production class
24-002	104th Kamehameha Schools Song Contest	Rock Salt Media, Inc.	2024	TV Special	$ 1,000.00		$ 1,000.00	University of Hawaii - West Oahu: 'Ulu'Ulu: The Henry Ku'ualoha GiugniMoving Image Archive of Hawaii
24-003	OKD/Beyond Goodbye	Production Partners Inc.	2024	TV Series	$ 1,000.00		$ 1,000.00	Jefferson Elementary School / Digital Media
24-004	Hawaiian Telecom	IPS Client Services, LLC	2024	Commercial	$ 1,000.00		$ 1,000.00	Kipapa Elementary School / Kipapa Performing Arts Program
24-006	RHS Marketing Shoot	IPS Client Services, LLC	2024	Commercial	$ 1,000.00		$ 1,000.00	Kipapa Elementary School / Kipapa Performing Arts Program
24-007	Bachelorette 21	NZK Productions, Inc	2024	TV Series	$ 3,000.00		$ 3,000.00	University of Hawaii Foundation for University of Hawaii - Manoa, School of Cinematic Arts Workforce Development Fund
24-009	Temptation Island 6	Trade Wind Productions	2024	TV Series	$ 10,000.00		$ 10,000.00	University of Hawaii Foundation for UH-Hilo Performing Arts Department Drama Production Fund #129-1050-4
24-010	Merrie Monarch 2024	Gray Media Group dba KHNL/KGMB LLC	2024	TV Special		$ 1,134.00	$ 1,134.00	Hilo High School: 12 interns to help cut videos to post to Merri Monarch social media
24-011	Nutrilite Begin 30	Vagrants	2024	Commercial	$ 1,000.00		$ 1,000.00	Friends of Sunset Beach
24-013a	Renovation Aloha - Season 2	Fields Entertainment, Living Aloha Productions, LLC	2024	TV Series	$ 1,000.00		$ 1,000.00	University of Hawaii Foundation for University of Hawaii - Manoa / School of Cinematic Arts
24-014	Project Y	FX Group LLC	2024	Internet-only distribution	$ 1,000.00		$ 1,000.00	Hakipu'u Academy Public Charter School - Mana Mele Program
24-015	First Hawaiian Bank 2024	IPS Client Services, LLC	2024	Commercial	$ 1,000.00		$ 1,000.00	Kipapa Elementary School / Kipapa Performing Arts Program
24-016a	The White Lotus S3	Warner Bros. Discovery, Inc.	2024	TV Series	$ 1,550.00		$ 1,550.00	University of Hawaii Foundation for University of Hawaii Hilo - Performing Arts Drama Production
24-017	Southwest Airlines 2024	IPS Client Services, LLC	2024	Commercial	$ 1,000.00		$ 1,000.00	Kipapa Elementary School / Kipapa Performing Arts Program
24-019	Untitled Ronny Chieng Hawaii Special	4 Miles LLC	2024	TV Special	$ 875.00	$ 245.00	$ 1,120.00	University of Hawaii - Honolulu Community College - MELE Program
24-020	Kahala Sunset	Colby Films, LLC	2024	Feature	$ 1,000.00		$ 1,000.00	University of Hawaii - West Oahu - Academy for Creative Media
24-021	Yenedakine aka Chief of War - Reshoots	Eye on the Ball Enterprises, Inc	2024	TV Series	$ 4,408.00		$ 4,408.00	Waianae High School - Searider Productions Foundation
24-022	Aulani Refresh 2024	IPS Client Services, LLC	2024	Commercial	$ 1,000.00		$ 1,000.00	Kipapa Elementary School / Kipapa Performing Arts Program
24-023a	Blue Moon	Solve Everything Productions, LLC	2024	Feature	$ 1,000.00		$ 1,000.00	Lahainaluna High School / Video Production
24-024	HVCB-KB	Hana Productions LLC	2024	Commercial	$ 1,000.00		$ 1,000.00	Hakipu'u Academy Public Charter School - Mana Mele Program
24-026	HEB Kona 2024	IPS Client Services, LLC	2024	Commercial	$ 1,000.00		$ 1,000.00	Kipapa Elementary School / Kipapa Performing Arts Program
24-028	N6Vomero	FX Group LLC	2024	Internet-only distribution	$ 1,000.00		$ 1,000.00	Kealakehe High School / Waverider Media Program
24-029a	The Wrecking Crew	Wrecking Leo Productions LLC	2024	Feature		$ 3,196.09	$ 3,196.09	International Alliance of Theatrical State Employees (IATSE) / Local IATSE 871
24-030a	The Bay	The Bay LLC	2024	Feature	$ 1,000.00		$ 1,000.00	Kua O Ka La New Century Public Charter School / Hipuu Program in Milolii
24-031	Kona 2025 Equity Production	TPC Productions, Inc.	2024	Commercial	$ 1,000.00		$ 1,000.00	University of Hawaii Foundation for Honolulu Community College / MELE Program #126-2350-4
24-032	L&M	Hana Productions LLC	2024	Internet-only distribution	$ 1,000.00		$ 1,000.00	Ho'ike Kauai Community Media / Mana Mele Program
	2024 Total				**$ 115,799.00**	**$ 106,612.37**	**$ 222,411.37**	

Production Type	# of Filers	Donation	Internship	Total
Commercial	10	$ 10,000.00	$ 10,000.00	$ 10,000.00
Documentary	1	$ 300.00	$ -	$ 300.00
Feature	7	$ 4,000.00	$ 73,983.53	$ 77,983.53
Internet-only distribution	3	$ 3,000.00	$ -	$ 3,000.00
TV Series	8	$ 96,624.00	$ 31,249.84	$ 127,873.84
TV Special	3	$ 1,875.00	$ 1,379.00	$ 3,254.00
TOTAL	**32**	**$ 115,799.00**	**$ 116,612.37**	**$ 222,411.37**