



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

JOSH GREEN, M.D.
GOVERNOR

SYLVIA LUKE
LT. GOVERNOR

JAMES KUNANE TOKIOKA
DIRECTOR

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Statement of
JAMES KUNANE TOKIOKA
Director
Department of Business, Economic Development, and Tourism
before the
SENATE COMMITTEE ON ECONOMIC DEVELOPMENT AND TOURISM

Tuesday, February 3, 2026
1:00 PM
State Capitol, Conference Room 229

In consideration of
SB2796
RELATING TO TAXATION.

Chair DeCoite, Vice Chair Wakai, and members of the Committee.

The Department of Business, Economic Development & Tourism (DBEDT) offers comments on SB2796, which proposes revisions to the tax treatment of motion picture, digital media, and film production activities in Hawai'i.

DBEDT recognizes the film and digital media sector as an important component of the State's economic diversification strategy. This industry functions as an export sector, bringing outside investment into Hawai'i, supporting local small businesses, and providing employment opportunities across a wide range of occupations including technical trades, creative professionals, logistics providers, and hospitality-related services.

The bill's approach to aligning production activities more closely with a manufacturing-style tax classification reflects the reality that film and digital media production are intensive, project-based production activities that generate in-state spending on labor, facilities, equipment, transportation, lodging, and post-production services. By addressing structural tax treatment and reducing potential tax pyramiding on payroll-related pass-through costs, SB2796 may help improve cost predictability and competitiveness for productions evaluating Hawai'i relative to other jurisdictions.

From an economic development perspective, greater cost clarity and alignment with common industry payroll structures can support efforts to:

- Attract larger and longer-duration productions;
- Encourage the use of in-state payroll and production service companies;
- Sustain workforce development pathways in creative, technical, and skilled trades occupations; and
- Increase the multiplier effects of production spending across local businesses.

DBEDT's interest is focused on the broader industry and economic development implications. We respectfully defer to the Department of Taxation regarding the fiscal impacts of the proposed tax changes, revenue implications, and technical tax administration considerations.

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



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ECONOMIC DEVELOPMENT & TOURISM**
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Statement of
GEORJA SKINNER
Division Chief, Creative Industries
Department of Business, Economic Development, and Tourism
before the
SENATE COMMITTEE ON ECONOMIC DEVELOPMENT AND TOURISM

February 3, 2026
1:00 PM
State Capitol, Conference Room 229

In consideration of
SB2796
RELATING TO TAXATION.

Chair DeCoite, Vice Chair Wakai, and members of the Committee. The Department of Business, Economic Development and Tourism (DBEDT) supports SB2796, which applies the lower manufacturing general excise tax rate to motion picture, digital media, and film productions and removes the requirement that qualified production costs be subject to the highest GET rate. Exemptions include payroll pass-through amounts, including wages, payroll taxes, benefits, and loan-out payments, from the general excise tax.

Although SB2796 is not part of DBEDT's administrative measures under SB3088 and HB2269, the Department supports the policy changes contained in this bill, in particular, the clarifying pass-through payroll and loan-out company exemptions are critical to improving Hawai'i's competitiveness as a film and digital media production destination, particularly as this was a past practice.

Hawai'i can no longer rely solely on scenery and location advantages; aligning tax treatment with industry norms and lower-cost jurisdictions is essential to restoring jobs and maintaining a healthy, competitive, and sustainable film tax credit program.

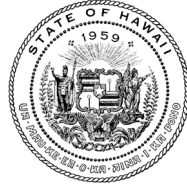
While DBEDT recognizes and shares the State's fiscal budget concerns, we believe there is a path to maintaining fiscal balance while preserving Hawai'i's competitiveness which can strengthen job creation, in-state spending, and long-term industry growth.

Applying the manufacturing general excise tax rate enhances the overall effectiveness of Hawai'i's film tax credit ecosystem while remaining consistent with DBEDT's broader policy objectives.

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

JOSH GREEN M.D.
GOVERNOR

SYLVIA LUKE
LT. GOVERNOR



STATE OF HAWAII
DEPARTMENT OF TAXATION

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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. 2796, Relating to Taxation

BEFORE THE:

Senate Committee on Economic Development and Tourism

DATE: Tuesday, February 3, 2026

TIME: 1:00 p.m.

LOCATION: State Capitol, Room 229

Chair DeCoite, Vice-Chair Wakai, and Members of the Committee:

The Department of Taxation (DOTAX) offers the following comments regarding S.B. 2796 for your consideration.

S.B. 2796, under Section 1, amends the motion picture, digital media, and film production income tax credit (aka the "film tax credit") by removing the requirements in the definition of "qualified production costs" under section 235-17(o), Hawaii Revised Statutes (HRS), that the costs incurred are subject to the general excise tax "at the highest rate of tax," and subject to income tax "if the costs are not subject to general excise tax."

Under Section 2 of the bill, section 237-13(1)(A), HRS is then amended so that the imposition of tax on manufacturers at the 0.5 percent rate includes "production as defined in section 235-17."

Additionally, Section 3 of the bill amends section 237-24.75, HRS, by adding a new subsection (4), which acts to exempt amounts received by a motion picture employer from a client company that are equal to amounts paid by the motion picture

employer for employee wages, salaries, payroll taxes, insurance premiums, and benefits including retirement, vacation, sick leave, health benefits, and similar employment benefits for motion picture project workers, and payments made to loan-out companies.

“Motion picture project employer” and “motion picture project worker” are defined as having the same meanings as in section 3512 of the Internal Revenue Code of 1986, as amended.

The bill is effective upon approval, with the Section 1 amendment applicable for tax years beginning after December 31, 2026, and Sections 2 and 3 amendments applicable beginning on and after January 1, 2027.

For taxpayer clarity in determining what costs are exempt with these changes, and departmental ability to administer and verify the film tax credit amounts, DOTAX requests the following amendment to the added language in the bill:

“Amounts received by a motion picture project employer from a client company equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and benefits, including retirement, vacation, sick leave, health benefits, and similar employment benefits with respect to motion picture project workers at a client company and for payments to loan-out companies.

The exemption shall apply only to amounts that are separately stated and documented as reimbursements for actual wages, payroll taxes, insurance premiums, and benefits paid to motion picture project workers or loan-out companies and shall not apply to other amounts, including service fees, administrative fees, or markups.

As used in this paragraph, “motion picture project employer” and “motion picture project worker” have the same meanings as in section 3512 of the Internal Revenue Code of 1986, as amended.”

DOTAX can administer the measure with the current effective dates.

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

TAX FOUNDATION OF HAWAII

735 Bishop Street, Suite 417

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: INCOME, GENERAL EXCISE, Restores Manufacturing Rate for Media Production Companies and Exempts Payroll Reimbursement from MPPSC Entities

BILL NUMBER: SB 2796

INTRODUCED BY: DECOITE

EXECUTIVE SUMMARY: Imposes the manufacturing general excise tax rate on motion picture, digital media, and film productions and repeals the provision in the definition of "qualified production costs" that applied the term to mean costs incurred that are subject to the highest general excise tax rate. Exempts from the general excise tax amounts received by a motion picture project employer from a client company equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies.

SYNOPSIS: Amends section 235-17, HRS, to delete the requirement that qualified production costs be subject to the highest rate of general excise tax.

Amends section 237-13(1), HRS, to include within the manufacturing rate production as defined in section 235-17.

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

EFFECTIVE DATE:

STAFF COMMENTS: The proposed amendments restore key elements of the general excise tax treatment of media production as they existed prior to 2021.

Production tax treatment has been the subject of many flip-flops in position:

- 2007-08: Proposed Administrative Rules
 - DOTAX publishes comprehensive proposed Administrative Rules that categorize motion picture production as manufacturing.

- 2019: Flip-Flop #1
 - Upending 10-year reliance on published guidance, DOTAX secretly revokes 2007-08 and other guidance (explained later in 2021) and starts enforcing changed position.
- 2020-21: Flip-Flop #2
 - DOTAX audits EP, one of the motion picture payroll companies. Asserts 9-figure GET deficiency because of payroll issue.
- 2022: Act 217, SLH 2022
 - Tax credit amended to disallow production expenses subject to GET at 0.5%.

With regard to the proposed exemption for motion picture project employers:

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

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

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

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

We have previously seen instances of DOTAX flip-flopping on the film industry, as noted in the list above and in the article reprinted below. All taxpayers, not just this industry, should be entitled to reasonable certainty in tax treatment, justifying the changes proposed.

More Taxes for Movies and TV

by [Tom Yamachika](#) | posted in: [Weekly Commentary](#) | March 1, 2021

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

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

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

The GET also is applied to intermediate stage products and services, namely those that are sold not to an end user but to a retailer, or someone further up the production chain. For example, consider a farmer selling vegetables to a market, or a fashion designer selling artwork to a manufacturer who will be making aloha shirts with that artwork. There, the GET is imposed at the "wholesale rate" of 0.5% instead.

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

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

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

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

[Tax Information Release 2021-01](#), the interpretation published on February 16, explains that "the Department reviewed its position on deeming a motion picture or television film production

company to be engaged in the business of manufacturing. Through this review, the Department determined that this prior position was inappropriate.” In other words, the Department changed its mind, and loan-out entities are now taxable at the full retail GET rate. Neither the Release nor the prior announcement showed any reasoning from the applicable law (which did not change in the meantime) even attempting to justify the Department’s about-face.

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

Folks, this is Hawaii, not “The Empire Strikes Back.” The Department is given authority to make published pronouncements and adopt rules so people know and can plan business activities that follow the law. If the law changes because of legislative action or a court decision, that’s one thing. Or if the Department made a mistake in coming to its earlier ruling and can explain what the mistake was and why it was wrong, maybe that is okay as well. But changing the rules in midstream just because someone feels like it sends the message that the Department can act arbitrarily. We need our government to keep its word, give adequate notice of any material changes, and rein in any Vaderesque action.

Digested: 1/30/2026

State of Hawai'i
The Thirty-Third Legislature
State Senate
Committee on Economic Development and Tourism (EDT)

Tuesday, February 3, 2026
1:00PM – Room 229, HI State Capitol

TESTIMONY IN **SUPPORT OF SB 2796**
RELATING TO TAXATION

Aloha Chair DeCoite, Vice Chair Wakai, and Members of the Committee,

Mahalo, Senator DeCoite, for scheduling SB 2796 and allowing us to testify on this measure. The Hawai'i Film Alliance (HFA) submits this testimony in **strong support of SB 2796**.

HFA is a member-based organization comprised of over 600 Hawai'i film and television professionals, entertainment union members, creative workers, production companies, small businesses, and allied industry partners who live and work in the State of Hawai'i. Our members span the full spectrum of the production ecosystem that enable films to operate locally.

One of the most significant cost concerns facing film and television productions in Hawai'i is the current application of the General Excise Tax (GET) to payroll. When productions remit payroll funds to a payroll service, those payments are subject to GET, and the same wages are later subject to income tax withholding before workers are paid. Films that shoot here will have to trim total shoot days to cover the higher cost of the payroll.

SB 2796 will help bring mainland production money to the islands and ensure those funds flow into Hawai'i's economy through local labor and businesses. This bill is not about lowering taxes for corporate studios; it is about stopping the practice of overtaxing local workers' wages.

Alongside other measures aimed at improving the state's film industry, SB 2796 sends a clear message that Hawai'i is serious about supporting its workforce and maintaining a fair, competitive environment for production.

Mahalo for the opportunity to provide testimony. **HFA SUPPORTS SB 2796.**

SB-2796

Submitted on: 2/2/2026 10:39:26 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Ricardo Galindez	Testifying for Island Film Group	Support	In Person

Comments:

Island Film Group supports this measure



MOTION PICTURE ASSOCIATION

Senate Bill 2796 – MEMO IN SUPPORT

The Motion Picture Association (MPA) and its members are pleased to support Senate Bill 2796 (SB 2796 or the Bill). The Bill will make Hawai'i's Motion Picture, Digital Media, and Film Production Tax Credit program more effective in attracting motion picture, television and streaming production projects to the state and creating good paying middle class film production jobs. MPA is a not-for-profit trade association founded in 1922 to address issues of concern to the motion picture industry. Since that time, MPA has advanced the business and art of storytelling, protected the creative and artistic freedoms of storytellers and brought entertainment and inspiration to audiences worldwide. The MPA's members are: Amazon Studios, LLC, Netflix Studios, LLC, Paramount Pictures Corporation, Sony Pictures Entertainment Inc., Universal City Studios LLC, Walt Disney Studios Motion Pictures, and Warner Bros. Entertainment Inc.

SB 2796 addresses three issues. **First**, the Bill ensures that payroll service companies will be assessed General Excise Tax (GET) on only that portion of their receipts that is attributed to the service fee paid by their customers, film and television production companies, and not on the amounts that are paid out to production workers, as well as the applicable taxes and other fringe benefit payments¹. In addressing this first issue, the bill restores the GET treatment of payroll service companies from 2006 to approximately 2021, on which the film industry has relied for production and budgeting purposes.

Second, SB 2796 restores the classification of motion picture and television production as “manufacturing.” From the inception of the production tax credit program in 2006 until 2019, film production was treated as manufacturing. The Department's published guidance, including Tax Information Release 2009-05,² stated that a motion picture or television production company was considered to be in the business of

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

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

manufacturing³, so long as the company was selling, leasing or otherwise exploiting the film product for profit.

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

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

The longstanding classification of production as manufacturing changed in 2019, upending more than a decade of settled expectations. See Tax Information Release [2021-01](#). The practical effect was the GET rate increased, from the lowest rate (.5%) to the highest rate (4%) for many elements of production, driving up the cost of production. By restoring the treatment of production as manufacturing, the GET rate can be reduced for the transactions associated with motion picture and television production, which will reduce the cost of production in Hawai'i.

And the **third** issue SB 2796 addresses is a repeal of a provision enacted in 2022, that changed the definition of “qualified production costs.” That change provided that only those productions transactions which were assessed GET at the highest rate would be eligible for the production tax credit. The repeal of this provision will ensure that costs of production can be assessed the lower GET rate and retain their status as qualified expenditures on the tax credit program. This will make Hawai'i's production tax credit

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

program more effective and attractive for film and television producers committed to filmmaking in Hawai'i.

SB 2796's incremental modifications to the taxation of the film industry in Hawai'i reverses legislative and administrative changes over recent years that eroded the state's competitive position and hindered efforts to attract and sustain film, television, and streaming production in an increasingly competitive global marketplace. For these reasons, MPA supports SB 2796 and urges the Committee's support for the Bill.

SB-2796

Submitted on: 2/2/2026 8:40:28 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Henry Fordham	Testifying for IATSE LOCAL 665	Support	In Person

Comments:

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

My name is Henry Fordham. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly support SB 2796,** Relating to taxation.

The changes proposed in SB 2796 will protect local jobs for local working families. By exempting amounts disbursed for local employee wages, salaries, taxes, and benefits from the GET, as well as applying the lower manufacturing GET rate to film production, this bill makes hiring Hawai'i talent a more financially viable choice for productions.

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. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB 2796 will support thousands of working families in Hawai'i.

I strongly support SB 2796. I urge your committee to do the same. Thank you for the opportunity to testify.

Mahalo,

Henry H. Fordham III

IATSE Local 665 Executive Board



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 2026
Senate Committee on Economic Development and Tourism

Testimony by IATSE 665
February 3rd, 2026

SB 2796 - RELATING TO TAXATION

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

My name is Tuia'ana Scanlan, Political/Legislative Committee Co-Chair of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i, and IATSE International Trustee. **Local 665 strongly supports SB 2796, Relating to taxation.**

The changes proposed in SB 2796 will protect local jobs for local working families. By exempting amounts disbursed for local employee wages, salaries, taxes, and benefits from the GET, as well as applying the lower manufacturing GET rate to film production, this bill makes hiring Hawai'i talent a more financially viable choice for productions.

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 contributes 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. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB 2796 will support thousands of working families in Hawai'i.

We strongly support SB 2796. We urge your committee to do the same. Thank you for the opportunity to testify.

Mahalo,

Tuia'ana Scanlan
Political/Legislative Committee Co-Chair of IATSE Local 665
IATSE International Trustee



Tiffany Hoke DNP, RN, RNP, APRN-RX, AGACNP-BC, SCRN, CNRN

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Testimony in Support of SB2796

Relating to Taxation

Hearing: February 3, 2026

Committees: EDT, WAM

Aloha Chair and Members of the Committees,

I submit this testimony in strong support of SB2796, which modernizes the general excise tax structure for motion picture, digital media, and film productions while preserving Hawai'i's ability to sustain a viable, locally based film workforce.

Hawai'i's film and digital media industry is not an abstract tax incentive or a temporary economic boost. It is a workforce of local residents who rely on consistent employment to remain in Hawai'i. Crew members, technicians, artists, production staff, and support workers build long-term careers here, contribute to the local economy, and support families in a state with one of the highest costs of living in the nation.

SB2796 appropriately recognizes the distinction between pass-through payroll costs and taxable business income. By exempting from the general excise tax those amounts received by motion picture project employers that are directly disbursed for employee wages, payroll taxes, insurance premiums, benefits, and payments to loan-out companies, this measure prevents unnecessary tax compounding on worker compensation. This change supports employment without creating a windfall, and it aligns tax policy with the economic realities of production payroll structures.

At the same time, applying the manufacturing general excise tax rate to production activities reflects the tangible, labor-intensive nature of film and digital media production. These productions are built, assembled, and executed in Hawai'i through the skilled labor of local workers, often over long and physically demanding schedules. Treating this work consistently with other manufacturing-like activities is both reasonable and fair.

Importantly, SB2796 helps preserve Hawai'i's competitiveness without engaging in a race to the bottom. Stable, predictable tax treatment encourages productions to plan long-term projects in Hawai'i, which in turn supports year-round employment rather than short-term, boom-and-bust cycles. This stability is essential for retaining skilled workers who might otherwise be forced to leave the state.

Supporting this measure is, at its core, about supporting Hawai'i workers. When film jobs disappear, the impacts ripple outward: fewer skilled residents can afford to stay,



Honor. Homeostasis. Hope.

Tiffany Hoke DNP, RN, RNP, APRN-RX, AGACNP-BC, SCRNP, CNRN

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local businesses lose customers, and Hawai'i's creative economy weakens. SB2796 takes a balanced approach that protects public revenue while recognizing the unique structure of production employment.

For these reasons, I respectfully urge the Committees to pass SB2796 and continue supporting policies that allow Hawai'i's film and digital media workforce to live and work sustainably in the state they call home.

Mahalo for the opportunity to submit testimony and for your consideration.

Respectfully,

Tiffany Hoke DNP, RN, RNP, APRN-RX, AGACNP-BC, SCRNP, CNRN

Our Neuro Network

CEO | Neuroscience and Neurovascular Nurse Practitioner | Coach | Consultant |

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SB-2796

Submitted on: 1/31/2026 5:37:40 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Aubrey Lee Staley	Testifying for ALA Hawaii	Support	Written Testimony Only

Comments:

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

My name is Aubrey Lee Staley, and I submit testimony in strong support of SB 2796.

I am a Hawai‘i-based talent agent and producer, founder of ALA Hawai‘i, representing over 200 local actors and creatives.

SB 2796 addresses a real barrier facing Hawai‘i’s film and television industry. Applying the General Excise Tax to production spending increases costs in a way that makes Hawai‘i less competitive with other production states and reduces the effectiveness of the film tax credit.

From my direct experience, this translates to fewer productions, fewer workdays for local crew and actors, and less business for small local vendors. GET relief would allow more production dollars to stay in Hawai‘i’s economy and better support local jobs and workforce retention.

SB 2796 is a practical correction that aligns tax policy with the state’s economic development goals. I respectfully urge the committee to pass this measure.

Mahalo for your consideration.

Respectfully,

Aubrey Lee Staley

Owner of ALA Hawai‘i a Talent and Model Agency

Founding member of Hawai‘i Film Alliance

Native Hawaiian Hawai‘i-based Talent Agent, Manager, Producer

SB-2796

Submitted on: 1/31/2026 10:07:50 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

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

Comments:

loha,

My name is Malik Haynes. I am a SAG-AFTRA stunt performer from Hau‘ula, Hawai‘i, and I support SB2796.

This bill fixes a major issue affecting film production in Hawai‘i by correcting how GET is applied. By moving film back under manufacturing, SB2796 reduces unnecessary costs that push productions to leave the state.

When productions stay, local people work. Crew members are hired, vendors are paid, and small businesses benefit. When productions leave, jobs leave with them. It’s that simple.

SB2796 helps keep Hawai‘i competitive and supports a sustainable film industry that invests in local workers and local businesses. I respectfully urge you to support this bill.

Mahalo nui loa for your time and consideration.



TESTIMONY IN STRONG SUPPORT OF SB2796

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

My name is Gerard Elmore, and I submit this letter on behalf of 'Ohina Labs, a Hawai'i-based nonprofit dedicated to developing local filmmakers and creative professionals so they can build sustainable careers in Hawai'i.

'Ohina Labs strongly supports SB2796, which corrects inequities in the application of the General Excise Tax (GET) to motion picture, digital media, and film productions. Applying the manufacturing GET rate more accurately reflects the nature of production work and brings Hawai'i into closer alignment with other competitive jurisdictions.

I've personally heard from filmmakers who have been impacted by the double taxation. They feel as though it's a bit of a punishment for bringing work back home after years of living in LA.

SB2796 appropriately exempts pass-through payroll costs including wages, benefits, payroll taxes, and payments to loan-out companies from GET when reimbursed by a client company. Taxing these costs artificially inflates production budgets and discourages local hiring.

For the local workforce we serve, this bill supports fair tax treatment, increased competitiveness, and greater investment in Hawai'i-based crew and vendors. When productions can operate efficiently, they are more likely to hire locally and contribute meaningfully to the state's creative economy.

'Ohina Labs respectfully urges the Legislature to pass SB2796.

Mahalo for the opportunity to testify.

Respectfully submitted,

Gerard Elmore

A handwritten signature in black ink that reads "Gerard Elmore".

Executive Director

'Ohina Labs

ohina.org

SIGHT & SOUND

PRODUCTIONS

www.sightandsoundhawaii.com

Statement in Support of SB 2796 **Submitted by Sight & Sound Productions**

Sight & Sound Productions strongly supports SB 2796 and appreciates the Legislature's effort to modernize and clarify Hawai'i's general excise tax treatment of motion picture, digital media, and film production.

SB 2796 appropriately recognizes motion picture and digital media production as a form of manufacturing and production activity by expressly including it within the manufacturing classification under the general excise tax. Applying the manufacturing tax rate provides consistency with other industries that create marketable products in Hawai'i and reflects the economic reality of how film and digital media projects operate.

The bill also makes an important correction by revising the definition of "qualified production costs." By removing the requirement that those costs be subject to the highest general excise tax rate, SB 2796 eliminates an inequitable and confusing standard that has increased costs for productions and discouraged investment. This change improves clarity in the tax code and helps ensure that Hawai'i remains competitive with other production jurisdictions.

Equally important, SB 2796 establishes a clear general excise tax exemption for amounts received by a motion picture project employer that are passed through to cover employee wages, salaries, payroll taxes, insurance premiums, employment benefits, and payments to loan out companies. These amounts are not profits but pass through funds used solely to compensate workers and meet payroll obligations. Exempting these payments prevents double taxation and directly supports Hawai'i's production workforce.

As a Hawai'i based production company, Sight & Sound Productions employs local crew members, works with local vendors, and contributes to the broader creative economy. SB 2796 supports these local jobs, encourages continued production activity in the state, and provides a fair and predictable tax framework for our industry.

For these reasons, Sight & Sound Productions respectfully urges support for SB 2796.

Thank you for the opportunity to submit testimony,

Sight & Sound Productions
Aloha@sightandsoundhawaii.com



Hawai'i Island Chamber of Commerce

1321 Kino'ole Street - Hilo, Hawai'i 96720

Phone (808) 935-7178 - Fax (808) 961-4435 - Email exec@hicc.biz - www.hicc.biz

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Joni Waltjen
Irene Yamanaka
Tracie Yoshimoto

Testimony to the Senate Committee on Economic Development & Tourism
Senator Lynne DeCoite, Chair • Senator Glenn Wakai, Vice Chair

Tuesday, February 3, 2026 at 1:00 PM

RE: SB2796 Relating to Taxation - SUPPORT

Aloha e Chair DeCoite, Vice Chair Wakai, and Members of the Committee:

The Hawai'i Island Chamber of Commerce, representing more than 350 businesses and individual members primarily on the east side of Hawai'i Island, respectfully supports SB 2796, which clarifies and improves how motion picture, digital media, and film productions are taxed in Hawai'i.

For the first time in decades, Hawai'i does not have a television series filming in the state, and the loss of production has been felt across our communities. Strengthening Hawai'i's film incentives will help bring productions back, thereby supporting local businesses and increase economic activity. SB 2796 treats film and digital media productions like other manufacturers by applying the lower manufacturing general excise tax rate, rather than the highest general excise tax rate. The bill also removes an outdated provision that automatically treated many production expenses as if they were subject to the highest tax rate, even when those costs did not represent business profits. SB 2796 further clarifies that money passed through to pay workers should not be taxed. Under the bill, amounts received by a motion picture project employer solely to cover employee wages, salaries, payroll taxes, insurance premiums, employment benefits, and payments to loan-out companies would be exempt from the general excise tax, since these funds are paid directly to workers and are not retained by the production company.

These changes will help reduce unnecessary tax burdens, making productions more financially feasible and encouraging projects to film here in Hawai'i. This supports local hiring, strengthens workforce development, and increases spending at local businesses across hospitality, transportation, equipment rental, and creative services.

SB 2796 promotes fairness, transparency, and competitiveness while ensuring Hawai'i's tax system better reflects how the film and digital media industry actually operates. For these reasons, the Hawai'i Island Chamber of Commerce **respectfully urges your support and passage of SB 2796**. Mahalo for the opportunity to submit testimony.

Respectfully submitted,

Carla Kuo
Executive Officer
Hawai'i Island Chamber of Commerce

SB-2796

Submitted on: 2/2/2026 12:16:15 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Levon Gardner	Testifying for Bliss models and Talent	Support	Written Testimony Only

Comments:

Take care of those who take care of you! Keep things simple and we can all get ahead from everything done here in the islands! Enjoy the journey and be open to new things and keep greed and ignorance to a minimum!

SB-2796

Submitted on: 2/2/2026 8:52:31 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Jalem Correia	Testifying for SAG- AFTRA	Support	Written Testimony Only

Comments:

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

I am in support of this bill.

Mahalo nui loa,

Jalem Correia

SB-2796

Submitted on: 2/2/2026 10:44:35 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Amber Stone	Testifying for Premier Models & Talent	Support	Written Testimony Only

Comments:

**TESTIMONY IN SUPPORT OF SB2580 & SB2796
Relating to Motion Picture, Digital Media, and Film Production**

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

I am writing in **strong support of SB2580 and SB2796**, which are critical measures to sustain and grow Hawai‘i’s motion picture, television, and digital media industry.

The film and television industry provides thousands of local jobs, supports small businesses across multiple sectors, and offers meaningful career pathways for Hawai‘i residents—especially our young people—without requiring them to leave the state. These bills recognize the real economic value of the industry and take important steps to keep Hawai‘i competitive with other production hubs.

SB2580 strengthens and modernizes Hawai‘i’s film tax credit program, helping ensure that productions continue to choose Hawai‘i as a place to film. Increasing and extending the tax credit, updating eligibility to reflect current production models, and providing long-term stability gives studios the confidence they need to plan projects here. This directly translates into more local hires, more consistent work, and a healthier creative economy.

SB2796 further supports the industry by addressing the tax treatment of motion picture and digital media production activities. Reducing unnecessary tax burdens helps productions allocate more resources toward local wages, benefits, and services—keeping more dollars circulating within Hawai‘i’s economy.

Together, these bills are not giveaways; they are **investments**. Productions bring in outside money, create union and non-union jobs, and support everything from hotels and restaurants to construction, transportation, and post-production services. When productions leave Hawai‘i due to lack of competitiveness, those jobs and economic benefits leave with them.

I respectfully urge you to pass **SB2580 and SB2796** to ensure Hawai‘i remains a viable, competitive, and sustainable home for film and digital media production.

Mahalo for the opportunity to submit testimony and for your continued support of Hawai‘i’s creative workforce.

Respectfully,
Amber Stone Napoleon

SB-2796

Submitted on: 2/2/2026 11:40:09 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Tyler Young	Testifying for TYLER YOUNG FILMS, LLC	Support	Written Testimony Only

Comments:

Written Testimony in Support of SB2796

My name is Tyler Young. I am a Creative Producer, Line Producer, and Unit Production Manager based here in Honolulu, Hawaii. In the last 25 years I have produced over 450 different productions for the film & television industry worldwide. As a producer, I am responsible for building and managing budgets, hiring local crew and vendors, and bidding projects to television networks, streamers, and productions companies. I am writing in support of SB2796.

The current state of the GET creates an unnecessary tax burden on productions and discourages production companies from filming and operating in Hawaii. With tighter budgets, the business of our industry has become extremely competitive where each individual line item and potential cost savings factors into the larger decision of where in the world to film. If productions choose to film in locations outside of Hawaii, our state will lose millions and millions of dollars in revenue, and will slowly crush our film and television industry.

SB2796 proposes to move the film and media production classification back under manufacturing for GET which will reduce the unnecessary tax burden on productions. This will make Hawaii more production-friendly, and will be more attractive to production companies looking for competitive locations that are fiscally feasible. Passing SB2796 is crucial to supporting a more sustainable film and television production industry in Hawaii. Networks, streamers, and producers like me will be able to hire more local people and vendors, spend more of our budget dollars in the state, and create a more robust career path for our keiki.

I urge you to pass SB2796 to encourage more film and television production, and to boost our local economies where everyone benefits from a robust film and television industry.

Sincerely,

Tyler Young

Creative Producer

Tyler Young Films LLC.

Honolulu, Hawaii

SB-2796

Submitted on: 2/2/2026 11:04:40 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Genaro Hale Gualdarama	Testifying for Hawaii Teamsters Local 996	Support	Written Testimony Only

Comments:

i am in support of this bill.



MAUI
CHAMBER OF COMMERCE
VOICE OF BUSINESS

LATE

**HEARING BEFORE THE SENATE COMMITTEE ON ECONOMIC DEVELOPMENT & TOURISM
HAWAII STATE CAPITOL, SENATE CONFERENCE ROOM 229
Tuesday, February 3, 2026 AT 1:00 P.M.**

To The Honorable Senator Lynn DeCoite, Chair
The Honorable Senator Glenn Wakai, Vice Chair
Members of the Committee on Economic Development & Tourism

SUPPORT SB2796 RELATING TO TAXATION

The Maui Chamber of Commerce recognizes the importance of policies that strengthen local industries, create jobs, and foster long-term resilience. We have long been supporters of the film industry and attracting more projects to Hawai'i. SB2796 is a key tool for building on Hawai'i's film industry, by providing the manufacturing GET rate to motion picture, digital media, and film productions.

The bill lowers the tax burden on film, digital media, and related productions, potentially making Hawai'i more competitive as a production location. This may attract more productions, increasing local spending, job creation, and economic activity.

We appreciate the Legislature's attention to economic diversification and respectfully urge continued support for measures that foster sustainable, broad-based growth.

Sincerely,

Pamela Tumpap
President

To advance and promote a healthy economic environment for business, advocating for a responsive government and quality education, while preserving Maui's unique community characteristics.

SB-2796

Submitted on: 2/2/2026 11:48:39 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Alexander Dayuha	Testifying for Hawaii Film Alliance	Support	Written Testimony Only

Comments:

My name is Alexander Dayuha, and I am a Hawaii-based actor who works in local commercial and theatrical film productions.

The film industry has had a meaningful impact on my life by providing financial opportunities, fostering a strong creative community, and allowing me to pursue my passion for storytelling here at home on the Islands.

Hawaii's film industry supports countless local workers and small businesses while showcasing our islands to the world. I support SB2796 because it strengthens the long-term sustainability of film production in Hawaii and encourages continued investment that benefits our local economy and workforce.

February 3, 2026

Committee on Economic Development & Tourism
Chair DeCoite
Vice Chair Wakai

The Senate
The Thirtieth-Third Legislature
Regular Session of 2026

[RE: SB 2796 RELATING TO TAXATION.](#)

DATE: Tuesday, February 3, 2026

TIME: 1:00pm

PLACE: Conference Room 229

State Capitol 415 South Beretania Street, Honolulu HI

Aloha Chair DeCoite, Vice Chair Wakai, and the Members of the Committee,

Thank you for the opportunity to testify in **SUPPORT** of [SB 2796 RELATING TO TAXATION.](#)

SAG-AFTRA represents over 160,000 actors, recording artists, and media professionals nationwide and over 1400 in Hawai'i. 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.

As the latest DBEDT figures indicate, in 2025 our film and television industry generated \$79,839,500 in sales or economic activity, \$4,984,200 in estimated tax revenues, and \$18,460,000 in Hawaii household income generated because of the qualified productions.¹ Compare this with 2024 numbers, 2024 our film and television industry generated \$324,150,100 in sales or economic activity, \$20,235,960 in estimated tax revenues, and \$74,948,000 in Hawaii household income generated because of the qualified productions.²

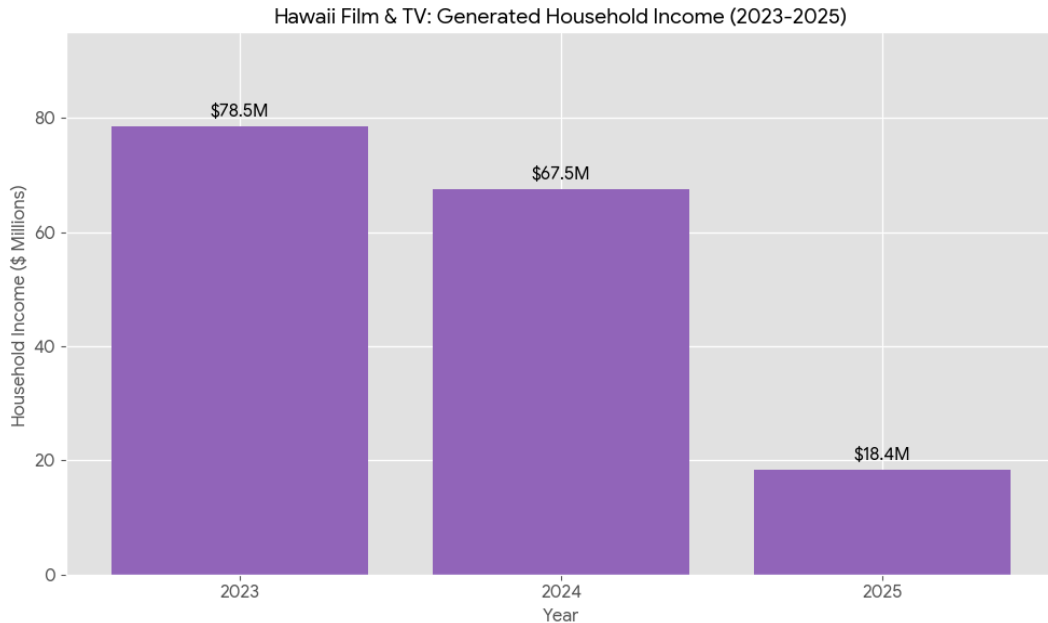
¹<https://files.hawaii.gov/dbedt/annuals/2025/2025-cid-act217.pdf>

² <https://files.hawaii.gov/dbedt/annuals/2024/2024-cid-act217.pdf>

Mericia Palma Elmore, JD/MLSc
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

Last year we experienced a very real slowdown in production, and our members, local people with families, our friends and neighbors - your constituents, felt it acutely.



3

SB 2796 will protect local jobs. Film and TV production provides high-quality jobs, healthcare, and pension benefits. This bill makes it more affordable for productions to stay in Hawaii and hire local talent.

This measure is a **direct investment in Hawaii's creative workforce.** It provides the stability needed to keep our local actors and crew members working right here at home.

Respectfully,

Mericia Palma Elmore, Executive Director SAG-AFTRA Hawaii Local

³ Reports found here: <https://dbedt.hawaii.gov/overview/annual-reports-reports-to-the-legislature/>

LATE

SB-2796

Submitted on: 2/2/2026 4:46:44 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Pomaikai Marmolejos	Individual	Support	Written Testimony Only

Comments:

I support Bill sb2796

February 3, 2026

Senate Committee on Economic Development and Tourism
Senator Lynn DeCoite, Chair
Senator Glenn Wakai, Vice Chair



Tuesday, February 3, 2026, 1:00 p.m.
Conference Room #229 and via video conference

RE: SB 2796 Relating to Taxation

Dear Chair DeCoite, Vice Chair Wakai and members of the Committee,

My name is Kiran Polk, and I am the Executive Director & CEO of the Kapolei Chamber of Commerce. The Kapolei Chamber of Commerce is an advocate for businesses in the Kapolei region including Waipahu, Kapolei, 'Ewa Beach, Nānakūli, Wai'anae, and Mākaha. We work on behalf of our members and the broader business community to improve the regional and State economic climate and to help West O'ahu businesses thrive.

The Kapolei Chamber of Commerce is in **strong support for SB 2796**, imposes the manufacturing general excise tax rate on motion picture, digital media, and film productions and repeals the provision in the definition of "qualified production costs" that applied the term to mean costs incurred that are subject to the highest general excise tax rate. The measure exempts from the general excise tax amounts received by a motion picture project employer from a client company equal to amounts that are disbursed by the motion picture project employer for employee wages, salaries, payroll taxes, insurance premiums, and employment benefits and payments to loan-out companies.

SB 2796 provides needed clarity and consistency in the tax treatment of film and television productions and reflects how these project-based productions operate in practice. By distinguishing production revenues from pass-through workforce and payroll costs, the measure supports transparency and appropriate tax treatment without creating unintended burdens on employment.

For West O'ahu, where film and television activity has historically supported small businesses and local jobs, clear and predictable tax policy is an important component of maintaining a competitive production environment.

The Kapolei Chamber of Commerce appreciates the thoughtful approach reflected in SB 2796 and respectfully urges your support of this measure.

Thank you for this opportunity to provide testimony.

Respectfully,

Kiran Polk
Executive Director & CEO

SB-2796

Submitted on: 2/1/2026 1:48:12 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Shereen Balles	Individual	Support	In Person

Comments:

Aloha mai kākou,

My name is Shereen Balles, and I am in full SUPPORT of bill 2796. Please accept my written testimony.

Thank you Senators and committee members for hearing SB 2796. This bill will protect local jobs. Film and TV production provides high-quality jobs, healthcare, and pension benefits. This bill makes it more affordable for productions to stay in Hawaii and hire local talent. This measure is a direct investment in Hawaii's creative workforce. It provides the stability needed to keep our local actors and crew members working right here at home.

Mahalo nūnui for your concern on this matter.

Me ke Aloha Pumehana Pau'ole,

Shereen Balles

Actress -SAG-AFTRA Member,

SAG-AFTRA Legislative Committee Member

ICAN Member, HFA Member

Writer, Director, Producer, Props

Builder-Art, Singer, Musician, Cultural Advisor, Caterer

SB-2796

Submitted on: 1/31/2026 9:54:29 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Keala Kekaulua	Individual	Support	Remotely Via Zoom

Comments:

TESTIMONY IN STRONG SUPPORT OF SB2796

Relating to Taxation (Motion Picture, Digital Media, and Film Production)

TO: Chair, Vice Chair, and Members of the Committee

FROM: Keala Kekaulua

DATE: January 31, 2026

SUBJECT: Strong Support for SB2796 – Protecting Hawaii Island’s Creative Economy

Aloha Chair and members of the Committee,

My name is Keala Kekaulua, and I am a resident of Hilo. I am writing today to express my strong support for SB2796. This bill is not just about tax rates; it is about providing the stability needed to keep our local stories and our local people in Hawaii.

The Challenge of Being "Islands Away"

Living in Hilo, our community faces unique economic hurdles. We are more than just a flight away from the industry hub in Honolulu—we are islands away from the resources often concentrated on Oahu.

- High Cost of Living & Travel: The financial burden of travel and shipping equipment between islands often makes production here feel prohibitive.
- The "Neighbor Island" Disparity: Despite the incredible talent in Hawaii County, many of our local creators are forced to move to the mainland or Oahu just to find steady work in their fields.

Lessons from Chief of War

We saw a glimpse of what is possible with the production of Chief of War on Hawaii Island. It brought a surge of hope, offering local jobs to our actors, writers, and technical crews. However, that hope was cut short when the production left Hawaii to finish filming in New Zealand.

While that series was a deep "homage" to our people, the reality is that the bulk of the economic benefit—and the opportunity for our local crews to see the project through—went elsewhere due to our state's current tax and incentive limitations. When our stories are finished on foreign soil, our local voices are the ones that get silenced.

Why SB2796 is Essential for Local Workers

SB2796 addresses critical technical barriers by:

- **Protecting Local Wages:** By exempting payroll-related disbursements from the GET, the bill ensures that money meant for local wages actually reaches the workers.
- **Empowering All Departments:** Every role—from camera operators and lighting technicians to actors and writers—is essential. This bill helps make it financially viable for productions to hire Hawaii Island residents for every department, rather than flying in outside talent.
- **Keeping Hawaii's Stories in Hawaii:** We should not have to watch our own history being told by non-local crews in other countries. The narrative of Hawaii belongs to the people of Hawaii.

Conclusion

We want our children to follow their passions for media and production right here in Hilo. SB2796 provides the foundation to build a sustainable industry that rewards creativity and kuleana. I respectfully urge you to pass SB2796 to ensure our stories are told by us, for us, and on our own shores.

Mahalo,

Keala Kekaulua

kealakekaulua@gmail.com

LATE

SB-2796

Submitted on: 2/2/2026 2:50:24 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Mana Mahiai	Individual	Support	In Person

Comments:

👍 please bring Hawai'i film back it helps me feed my family and I love it with all my heart

SB-2796

Submitted on: 2/2/2026 9:28:09 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Heidi Berengue	Individual	Support	Remotely Via Zoom

Comments:

Please make film industry Hawai'i easier and more available to provide the people with more opportunities for their future. Hawai'i needs this. I know a few people who have worked in the industry and I my young daughter is just getting started in the industry. I would love to see Hawai'i have more opportunities for our local and kanaka people.

SB-2796

Submitted on: 2/2/2026 10:17:49 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Lucas Zambrano	Individual	Support	Remotely Via Zoom

Comments:

My name is Lucas Zambrano, and I am a lifelong Hawai‘i resident. As a kid, I always dreamed of working in TV and film, but Hawai‘i was never known as a place where that felt realistic. Shows like *Hawai‘i Five-0* and *Rescue: HI-Surf* changed that and gave me the opportunity to work in the industry without leaving home.

Through film and television, I was able to earn more than I ever had in any other job in Hawai‘i—something that truly matters given our high cost of living. These productions create real, well-paying jobs for local residents and allow creatives and crew members to build sustainable careers here.

When we lose film and TV productions, we lose economic opportunity and pathways for local people to stay in Hawai‘i. I urge you to support policies that protect and strengthen our film industry so local residents can continue to work, create, and thrive at home.

SB-2796

Submitted on: 2/1/2026 2:56:09 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Nickoma Ing	Testifying for Film Industry	Support	Written Testimony Only

Comments:

Film should be saved here in Hawai‘i. Hawai‘i has so much to offer — aloha, talent, ‘ohana, and powerful stories that deserve to be shared. The friendships built on set create an environment that is supportive, welcoming, and truly enjoyable to work in.

Hawai‘i filmmakers are an incredible backbone to major productions. We show up, we support, and we help bring large-scale films to life while sharing our local knowledge, culture, and heart. I love working on set and hope to do it full time — not only for the craft, but for the people we meet and the skills we exchange as we come together to create something meaningful.

Film allows us to tell stories that touch others through the screen. These stories matter. They inspire, educate, and connect people across the world. Hawai‘i deserves to keep filming here, to grow our creative community, and to support the development of larger productions and our own studios.

Please continue to invest in Hawai‘i’s film industry. Support our creatives. Keep the magic alive.

SB-2796

Submitted on: 1/31/2026 10:50:16 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Jeff Juett	Testifying for sag-aftra actors union	Support	Written Testimony Only

Comments:

SB-2796

Submitted on: 2/1/2026 11:46:06 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Kamuela Chandler	Testifying for Hawaii Film Alliance, BrokeAssFilms	Support	Written Testimony Only

Comments:

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

My name is Kamuela Chandler, and I am a Native Hawaiian independent filmmaker and a member of the Hawaii Film Alliance. I respectfully submit this testimony in strong support of SB 2796, and in general support of policies that strengthen tax incentives and long-term investment in Hawai‘i’s film and television industry.

I come to this from the ground level of the creative economy. I am not part of a large production company. I do not have studio backing, major funding, or corporate sponsorship. I work project to project, often building my own equipment, relying on donated or secondhand gear, and collaborating with local creatives who share the same passion to tell stories rooted in this place and its people.

Despite these challenges, I continue because I believe Hawai‘i’s stories deserve to be told by those who live here, who understand this land, and who carry its culture forward. The film and television industry is not just about entertainment — it is about jobs, education, cultural preservation, and economic opportunity.

When strong incentive programs exist, they don’t only attract outside productions. They create pathways for local crew members, students, artists, and small production teams to gain experience, earn a living, and build sustainable careers here at home instead of having to leave Hawai‘i to pursue their craft.

A healthy film industry means steady work for electricians, carpenters, drivers, costume designers, editors, musicians, caterers, and countless other local professionals. It means training

the next generation of filmmakers and technicians. It means creating an ecosystem where creativity and economic stability can exist together.

Right now, many independent filmmakers and local workers are struggling to stay afloat. Rising costs of living, limited job opportunities, and uncertainty in the industry make it harder each year to continue this work. Bills like SB 2796 represent more than tax policy — they represent a commitment to keeping Hawai‘i’s creative workforce alive and growing.

I strongly urge you to pass these measures and continue building a film and television industry that is not only attractive to the world, but sustainable for the people who call Hawai‘i home.

Mahalo for your time, your service, and your consideration.

Respectfully,

Kamuela Chandler

Actor

Independent Filmmaker

Member, Hawaii Film Alliance

BrokeAssFilms

SB 2796 — GET Manufacturing Treatment for Film

Submitted by: Brian Keaulana
Position: STRONG SUPPORT
Date: February 02, 2026

Chair and members, aloha mai kākou.

My name is Brian Keaulana. I submit testimony in strong support of SB 2796, which moves the GET back to manufacturing for film.

This is an important competitiveness fix. Reducing cost friction helps Hawai'i land and retain productions, which directly supports local crew jobs and local business revenue. If we want a film industry that is stable enough to justify building infrastructure — including expanded stages and a modern water tank — we need consistent production volume, and SB 2796 helps keep Hawai'i competitive.

I also encourage tracking outcomes (local payroll, local vendors, local post) so the Legislature can measure the benefits Hawai'i receives.

Mahalo for your support.

SB-2796

Submitted on: 1/31/2026 5:10:06 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Cameron Prestwich	Individual	Support	Written Testimony Only

Comments:

Film/tv jobs are my primary source of income. I want to stay on-island to work instead of having to go to Georgia or LA.

SB-2796

Submitted on: 1/31/2026 5:15:21 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Ixchel Lopez	Individual	Support	Written Testimony Only

Comments:

I believe in supporting local jobs, economic diversity, and creative careers in Hawai'i! So many locals and native Hawaiians have no choice but to leave their home for better opportunities. Help us stay home! Hawai'i is a rich, artistic community. Studios would love to come here. Help make it possible!

SB-2796

Submitted on: 1/31/2026 5:17:29 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

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

Comments:

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

My name is Brian Patrick Wallace. I am a Hawai‘i-based film professional with over 17 years of experience working on film and television productions in this state. I am also an active member and Vice President of IATSE Local 665 and a leader with the Hawai‘i Film Alliance.

I am writing in strong support of SB2796, which moves the General Excise Tax (GET) for film production back to the manufacturing classification.

Film and television production is not a retail service. It is a temporary, project-based manufacturing industry that creates a finished product through a large, coordinated workforce. Every production functions like a short-term factory — employing hundreds of local workers, renting equipment, contracting local vendors, booking hotels, and circulating millions of dollars through Hawai‘i’s economy.

Classifying film production under retail places an unnecessary and disproportionate tax burden on productions that are already making location decisions based on cost competitiveness. Hawai‘i is currently competing with other states and countries that offer more predictable and production-friendly tax structures. Restoring the manufacturing classification helps correct that imbalance without creating a new incentive or expanding the film tax credit.

From a worker’s perspective, this matters. When productions leave Hawai‘i, local crew members lose jobs, small businesses lose customers, and families lose income stability. When productions stay, we work. SB2796 supports local jobs by making Hawai‘i a more viable place to produce film and television.

This bill is a smart, targeted fix. It aligns tax policy with the economic reality of how the industry operates and complements other efforts this Legislature is considering to modernize Hawai'i's film incentive framework. The Hawai'i Film Alliance has identified SB2796 as a priority bill for the industry this session .

I respectfully urge you to pass SB2796 and help ensure that Hawai'i remains competitive, fair, and supportive of the local workforce that powers this industry.

Mahalo for the opportunity to submit testimony and for your continued support of Hawai'i's working families.

Respectfully,

Brian Patrick Wallace

Vice President, IATSE Local 665

Hawai'i Film Alliance

Film & Television Professional

SB-2796

Submitted on: 1/31/2026 5:24:27 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Rachel Whitley	Individual	Support	Written Testimony Only

Comments:

To whom it may concern,

I 100% percent support this bill. i have been working in the Tv and Film buisness for over 20 years and the recent change in the GE tax law has created havoc in our industry. This bill moves it back to the manufacturing for film, where it should be. As an industry we have to remain competitive with other markets and the GE tax as it is is making it very hard for productions to choose to film here. Please pass this important piece of legislation to keep the film industry moving forward, not backwards.

Mahalo!

SB-2796

Submitted on: 1/31/2026 6:17:06 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

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

Comments:

I support SB 2796

SB-2796

Submitted on: 1/31/2026 6:49:48 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Adam Dulin	Individual	Support	Written Testimony Only

Comments:

Hello I am Adam Dulin Tavares and I SUPPORT SB2796. I am in the tv/film industry and believe that supporting SB2796 is best for the economic health of local businesses, artists, local communities, local crew, vendors, and families. This bill supports the sustainability of the film industry in Hawai'i by creating jobs unique to the Hollywood film industry, economic diversity, and therefore consistent, thriving communities and cultural representation across generations.

SB-2796

Submitted on: 1/31/2026 6:58:48 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

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

Comments:

WRITTEN TESTIMONY IN SUPPORT OF THE BILL, WITH AMENDMENTS

Relating to Taxation and Motion Picture, Digital Media, and Film Production

Chair, Vice Chair, and Members of the Committee,

I submit this testimony in support of this bill, with amendments, based on direct experience working in Hawai‘i’s film and television industry and with local production vendors.

This bill takes an important and necessary step by reducing tax friction on film and television production and by addressing long-standing payroll and classification issues that have made Hawai‘i less competitive. The intent is sound, and I strongly support the goal of modernizing how production activity is treated under Hawai‘i tax law.

However, without targeted amendments, the bill is overly broad and risks unintended consequences that could dilute its effectiveness and weaken its support.

Need to Narrow the Scope to Filming and Certified Productions

As currently drafted, the bill relies on broad definitions of “production” and “digital media” that could unintentionally extend preferential tax treatment beyond motion picture and television filming to unrelated digital, advertising, or interactive media activities.

This creates uncertainty for regulators and raises concerns about unintended tax exposure unrelated to film production.

Amendment recommendation:

Limit the manufacturing GET rate and related exemptions exclusively to certified “qualified productions” as defined in section 235-17, and only for costs directly tied to motion picture, television, and film production activity conducted in Hawai‘i.

This keeps the bill focused on what it is intended to support: filming, post-production, and physical production activity occurring in the State.

Strengthen Support for the Local Production Ecosystem

While the bill improves tax treatment for productions and payroll pass-throughs, it does not fully address the tax pyramiding faced by local production vendors, including:

- equipment rental houses
- trucking and transportation providers
- fabrication and specialty service vendors

These locally owned businesses often pay General Excise Tax repeatedly on the same assets, placing them at a structural disadvantage compared to mainland suppliers.

Amendment recommendation:

Extend parity to local vendors by:

- allowing GE tax relief or credits on qualified production rentals and services, or
- treating qualified production rentals similarly to manufacturing inputs when used by certified productions

This ensures the bill strengthens the entire production ecosystem, not just the production companies themselves.

Align Tax Relief With Local Economic Impact

To improve fiscal accountability and public confidence, tax benefits should be clearly tied to measurable local outcomes, including:

- local hiring
- in-state spending
- use of Hawai‘i-based vendors and facilities

Narrowing the bill’s scope and aligning relief with certified productions ensures higher return on investment and stronger dollar-for-dollar economic impact.

Conclusion

This bill moves Hawai‘i in the right direction. With targeted amendments to narrow its scope to certified film and television productions and to ensure local vendors are fully included, it can

modernize Hawai'i's production tax structure while protecting revenue integrity and strengthening local businesses.

I respectfully urge the Legislature to pass this bill with amendments that focus the benefits on filming activity and the local production ecosystem it depends on.

Mahalo for the opportunity to testify.

SB-2796

Submitted on: 1/31/2026 7:32:37 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Brittney Kealoha	Individual	Support	Written Testimony Only

Comments:

I'm writing to you today in strong support of SB2796 that aims to provide general excise tax relief on motion picture, digital media, and film productions.

SB-2796

Submitted on: 1/31/2026 7:55:56 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Jeffery Nihipali	Individual	Support	Written Testimony Only

Comments:

Aloha i am writing in full support of SB2796

please let us move forward to bring more film and television work to the islands

mahalo for your time

SB-2796

Submitted on: 1/31/2026 9:27:48 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Milo Magno	Individual	Support	Written Testimony Only

Comments:

Testimony in Support of SB 2796
Hawaii State Legislature

Aloha e Chair, Vice Chair, and Members of the Committee,

My name is Milo Magno, and I respectfully submit this testimony in strong support of SB 2796.

I am a medically retired, disabled, combat-wounded war veteran living in Hawai‘i after serving 12 years in the Army as an infantryman. Like many veterans, I continue to live with the lasting effects of my service, including PTSD and significant orthopedic injuries. Transitioning back to civilian life has not always been easy, and finding healthy, meaningful ways to cope and heal has been an ongoing journey.

In Hawai‘i, I discovered acting—something I never expected would become such an important part of my recovery. I would hate to have to move to the continent (yet another family leaving the 'aina) to pursue acting which has become both an escape and a newfound passion for me. When I am creating or portraying a character, I am no longer the veteran managing PTSD or physical injuries. For that time, I am simply a character, fully immersed in the work. That experience has been deeply therapeutic and has played a meaningful role in my recovery and overall mental health.

SB 2796 is important because it would help create an environment that encourages more film and television productions in Hawai‘i. More productions mean more opportunities—not just for large studios, but for local actors, crew members, and creatives like myself who are trying to build sustainable lives and careers here. For veterans and individuals with disabilities, these opportunities can be truly life-changing. I've had disabled veterans who rarely leave their homes work on productions like Chief of War paddling canoes simply because I met them at a Wounded Warrior Project Regatta in Waikiki and an actual amputee working background on NCIS: Hawai‘i.

This bill represents more than economic development. It represents access, inclusion, and healing. By supporting SB 2796, the Legislature helps open doors for residents who are working to rebuild their lives, contribute to their communities, and pursue meaningful work in a growing creative industry.

I would be honored to speak in person with any lawmakers or staff members who would like to learn more about my experience and how opportunities created by SB 2796 can positively impact veterans and individuals recovering from trauma.

I respectfully urge you to support SB 2796 and allow Hawai'i to continue fostering a creative economy that benefits local residents, including veterans like myself who have given much in service to our country.

Mahalo for your time, consideration, and continued service to the people of Hawai'i.

Respectfully,
Milo Magno, Wai'anae, HI
Disabled Combat Veteran

SB-2796

Submitted on: 1/31/2026 11:14:35 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

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

Comments:

My name is La Fa'amausili-Siliato. I am a Hawai'i-based creative professional working in live entertainment, cultural productions, and film. I am also part of the extended local workforce that supports productions through technical work and behind-the-scenes labor. In addition, I am a co-owner of a local food truck that has been hired multiple times to provide services for film and television productions in Hawai'i.

The motion picture and digital media industry has a real and measurable impact on my livelihood and on the broader local economy. Beyond creative work, productions directly support small businesses like mine by contracting local vendors, hiring Hawai'i-based workers, and keeping production dollars circulating within our communities. For many of us, this industry allows us to remain in Hawai'i, support our families, and grow businesses rooted here rather than seeking work elsewhere.

I strongly support **SB 2796** because maintaining competitive incentives is critical to keeping productions in Hawai'i. When productions choose Hawai'i, local workers are hired and local businesses such as food trucks, equipment rentals, transportation services, and hospitality vendors benefit immediately. Without these incentives, productions will continue to look elsewhere, and Hawai'i will lose both jobs and small-business revenue. **SB 2796** helps protect and grow an industry that supports economic diversification and provides meaningful opportunities for residents across multiple sectors.

Mahalo for your time and for the opportunity to testify in **strong support** of **SB 2796**.

SB-2796

Submitted on: 1/31/2026 11:22:49 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Julie Scalpone	Individual	Support	Written Testimony Only

Comments:

Aloha. I am writing in support of SB2796. Hawai'i needs competitive tax incentives in order to keep productions returning to our beautiful islands. When a production comes, it doesn't just employ our local actors and crew, but also helps many local businesses flourish. Beyond helping local communities, having productions shot here creates a desire for tourists to keep coming back to the islands to visit locations they have seen on the screen. The benefits are immense when the film industry is thriving in Hawai'i. Thank you and please support SB2796.

SB-2796

Submitted on: 2/1/2026 1:02:09 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Pualalea Slover	Individual	Support	Written Testimony Only

Comments:

Aloha 'o Pualalea ko'u inoa. He kanaka hana keaka au.

I am an actor and storyteller. It's something I've always wanted to do since keiki days. It would help a lot if those kinds of opportunities are here in the first place. So, 'ae, I support this bill and support film in Hawai'i.

Mahalo.

SB-2796

Submitted on: 2/1/2026 7:46:16 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Brenda Lopez-Zeitz	Individual	Support	Written Testimony Only

Comments:

I write in full support of SB2796. Thank you, Senator Decoite, for addressing a specific issue that hinders Hawai'i film production.

I am a Script Supervisor in local 665 and I worked on Lilo and Stitch, Magnum P.I, Hawaii Five-O, and currently I'm the Script Supervisor on Protecting Jared, Netflix film that will begin shooting later this month.

GET on payroll is a huge concern for any production considering shooting in Hawai'i. For the past few years, the state has been double taxing the income of local film workers. When a production sends workers' wages to a payroll company for disbursement, the state charges 4.7% GET on that payment. The payroll company then deducts income taxes on that same money before sending out paychecks. It's not fair, and it's a red flag to any producers or studios considering shooting in Hawai'i.

The affect of double taxation is felt by local workers because it discourages productions from coming here. Those that do shoot here will have to trim total shooting days to cover the double taxation on payroll. This bill will help bring mainland production money to the islands and distribute it to local vendors and workers. This bill is not about lowering taxes for corporate studio; it is about stopping the practice of overtaxing local workers' wages. That's why I strongly support this bill. If enacted in conjunction with the other bills focused on improving the terms of our film tax incentives, it will send a strong message that Hawai'i is a film-friendly state.

SB-2796

Submitted on: 2/1/2026 8:17:19 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Soraya-Elena Perez	Individual	Support	Written Testimony Only

Comments:

Protects local jobs and makes hiring Hawaii talent a more financially viable choice for productions.

SB 2796 fixes a critical issue by moving film back under manufacturing for GET - where it belongs.

Why this matters:

- Reduces unnecessary tax burden on productions
- Keeps Hawaii competitive and production-friendly
- Helps local crew, vendors, and small businesses
- Encourages productions to stay — not leave the state

When productions leave, jobs leave with them.

This bill supports a sustainable film industry that:

Employs local people

Invests in Hawai'i businesses

Creates career paths for our keiki

WRITTEN TESTIMONY IN SUPPORT OF SB 2796

Relating to the General Excise Tax and Film, Motion Picture, and Digital Media Production

To: Senate Committee on Economic Development & Technology (EDT)

Senate Committee on Ways and Means (WAM)

Hearing Date: February 3, 2026

Measure: SB 2796

Position: Strong Support

Aloha Chair and Vice Chair, and Members of the Committees,

My name is Marie Hathaway, and I submit this testimony in strong support of SB 2796, which proposes targeted reforms to the General Excise Tax (GET) as it applies to motion picture, digital media, and film productions.

SB 2796 addresses a long-standing structural issue in Hawai'i's film and television tax framework: the disproportionate GET burden placed on labor-intensive productions. Film and digital media projects are not manufacturing goods for export—they are workforce-driven enterprises whose largest expenses are local wages, payroll taxes, benefits, and insurance. Treating these costs as taxable at the highest GET rate creates an unnecessary disincentive to hire locally.

This measure makes two critical, common-sense changes:

1. It applies the lower manufacturing GET rate to motion picture and digital media productions, and
2. It exempts from the GET amounts disbursed for employee wages, salaries, payroll taxes, insurance premiums, employment benefits, and payments to loan-out companies.

These changes do not expand tax credits or increase incentive rates. Instead, they remove a penalty that currently undermines local hiring and puts Hawai'i at a competitive disadvantage compared to other jurisdictions.

SB 2796 directly supports Hawai'i's workforce. By reducing the tax burden tied to employing local cast and crew, the bill encourages productions to hire Hawai'i residents rather than importing labor. This keeps more production dollars circulating within the local economy, supports middle-class jobs, and strengthens long-term workforce development in the creative industries.

Importantly, this bill aligns tax policy with economic reality. Wages are not profits. Payroll taxes and benefits are not windfalls. They are necessary costs of employing people—and those people live, work, and spend money here in Hawai'i.

SB 2796 is a fiscally responsible adjustment that improves the effectiveness of existing film incentives while protecting local jobs and increasing the likelihood that productions choose Hawai'i and stay longer.

For these reasons, I respectfully urge the committees to pass SB 2796.

Mahalo for the opportunity to submit testimony and for your consideration.

Respectfully submitted,
Marie Hathaway

SB-2796

Submitted on: 2/1/2026 9:13:35 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Casey Merrill	Individual	Support	Written Testimony Only

Comments:

Approve.

SB-2796

Submitted on: 2/1/2026 9:30:19 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Peter Wu	Individual	Support	Written Testimony Only

Comments:

I support this bill because the longer productions stay, the more work can be distrubuted, more and more times I've heard my friends who aren't deeply into film drop out of film because it's not consistent and of course they need consistency otherwise how are they going to support their families, hopefully with this bill people like my friends can stay confident in their job that they love.

SB-2796

Submitted on: 2/1/2026 10:31:35 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Alison Week	Individual	Support	Written Testimony Only

Comments:

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

My name is Alison Week, and I am an independent producer and filmmaker working in Hawai‘i. I am writing in strong support of **SB 2580** and **SB 2796**, two measures that meaningfully strengthen Hawai‘i’s film and television industry and support the local workforce that sustains it.

I know firsthand how challenging it is to produce and distribute an independent feature in Hawai‘i. While our islands offer extraordinary creative and cultural value, the financial realities of production here remain difficult—particularly for local producers committed to hiring Hawai‘i-based cast and crew and building long-term careers in this state.

SB 2580 takes an important step forward by expanding the film tax credit, modernizing it to include streaming platforms, and extending the sunset date to 2038. These changes provide the predictability and scale needed to attract larger, longer-term productions while helping stabilize year-round employment for Hawai‘i’s creative workforce. Increasing the annual cap and encouraging high-spend productions is a direct investment in middle-class jobs and industry sustainability.

SB 2796 addresses a critical cost barrier by reducing the General Excise Tax burden on film production, particularly as it relates to local wages, benefits, and taxes. By exempting these disbursements and applying a lower GET rate, this bill makes it more financially viable for productions to hire local talent—protecting Hawai‘i jobs and ensuring that economic benefits remain in our communities.

We have more work to do to build a truly resilient film industry in Hawai‘i, but these measures move us decisively in the right direction. I respectfully urge you to support SB 2580 and SB 2796.

Mahalo for your consideration and your continued support of Hawai‘i’s creative economy.

Sincerely,

Alison Week

Independent Producer & Filmmaker

SB-2796

Submitted on: 2/1/2026 10:44:48 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Sean Liu	Individual	Support	Written Testimony Only

Comments:

Aloha,

My name is Sean Liu, and I am an independent filmmaker working in Hawaii. I am writing in strong support of SB 2580 and SB 2796, two measures that meaningfully strengthen Hawaii's film and television industry and support the local workforce that sustains it.

I know firsthand how challenging it is to produce and distribute an independent feature in Hawaii. While our islands offer extraordinary creative and cultural value, the financial realities of production here remain difficult—particularly for local producers committed to hiring Hawaii-based cast and crew and building long-term careers in these islands.

SB 2580 takes an important step forward by expanding the film tax credit, modernizing it to include streaming platforms, and extending the sunset date to 2038. These changes provide the predictability and scale needed to attract larger, longer-term productions while helping stabilize year-round employment for Hawaii's creative workforce. Increasing the annual cap and encouraging high-spend productions is a direct investment in middle-class jobs and long-term industry sustainability.

SB 2796 addresses a critical cost barrier by reducing the General Excise Tax burden on film production, particularly as it relates to local wages, benefits, and taxes. By exempting these disbursements and applying a lower GET rate, this bill makes it more financially viable for productions to hire local talent—protecting Hawaii jobs and ensuring that economic benefits remain in our local communities.

There is more work to be done to build a truly resilient film industry in Hawaii, but these measures move us decisively in the right direction. I respectfully urge you to support SB 2580 and SB 2796.

Mahalo for your consideration and your continued support of Hawaii's creative economy.

Ke aloha no,
Sean Liu

SB-2796

Submitted on: 2/1/2026 10:54:46 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Dezmond Gilla	Individual	Support	Written Testimony Only

Comments:

Hello,

I, Dezmond Gilla, support this bill in order to provide more sustainable jobs here in Hawaii. I have worked in the film industry for 20+ years. In that time I have seen local workers rise to key positions on productions and within the last decade have seen even more spread and advancement in skills and opportunities for native born individuals. I, myself have gained valuable knowledge, skills, and connections from these big-budget productions which have allowed me to create locally made and sourced film projects. On top of this, when I was working steadily on one of the network shows filming here, I was finally able to qualify for health insurance. Since that production has ended, I have become ineligible for health coverage. The financial and benefits loss has been disastrous not only for me, but for my fellow film industry professionals and their families. Many of them have been scrambling for work outside the industry in the already shrinking job market.

Hawaii's top industry is tourism. This is supported by the film industry, promoting Hawaii as a tourist destination. With the success of many films and series that highlight Hawaii, it can only benefit our state to keep as many productions here as possible. The one industry helps build the other, which trickles down to all other local businesses. Restaurants, shopping, hotels... There is no limit to the benefit we all will reap.

Lowering the manufacturing GET rate, making it more appealing for the foreign and mainland productions to hire local workers, is forward thinking that will payback in dividends. Keep local people employed and earning an actual living wage to allow us to raise our families here at home!

Thank You,

Dezmond Gilla

SB-2796

Submitted on: 2/1/2026 11:09:41 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

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

Comments:

I write in full support of SB2796. Thank you, Senator Decoite, for addressing a specific issue that hinders Hawai'i film production.

I consider myself a valuable member of the support crew that work in film and television here in Hawai'i. I have not worked in 3 years because of the lack of production filming here. Many times I have thought of leaving the islands for good because of this downturn. As a side note, I am the only person here with my particular job skill. I have been a union animal trainer and coordinator for 32 years - I have supplied every production that has filmed here with the animals they need for the past 12 years. The last job I worked on was Lilo & Stitch.

GET on payroll is a huge concern for any production considering shooting in Hawai'i. For the past few years, the state has been double taxing the income of local film workers. When a production sends workers' wages to a payroll company for disbursement, the state charges 4.7% GET on that payment. The payroll company then deducts income taxes on that same money before sending out paychecks. It's not fair, and it's a red flag to any producers or studios considering shooting in Hawai'i.

The affect of double taxation is felt by local workers because it discourages productions from coming here. Those that do shoot here will have to trim total shooting days to cover the double taxation on payroll. This bill will help bring mainland production money to the islands and distribute it to local vendors and workers. This bill is not about lowering taxes for corporate studio; it is about stopping the practice of overtaxing local workers' wages. That's why I strongly support this bill. If enacted in conjunction with the other bills focused on improving the terms of our film tax incentives, it will send a strong message that Hawai'i is a film-friendly state. Thank you for your time.

SB-2796

Submitted on: 2/1/2026 12:31:13 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Fairai Richmond	Individual	Support	Written Testimony Only

Comments:

My name is Fairai Richmond and I am a native Hawaiian Filmmaker here in Hawaii! My family has been in the film industry for over 75 years. My entire family works in the film industry. That's the only thing that we do! I provide for my family (My two small children and my wife) With the money that I make as a Filmmaker, Writer, Director producer, Stuntman, Location manager etc. I am a homeowner and taxpayer in this state of Hawaii. I used to live in Los Angeles, where I saw the decline of the film industry affect every single business, including retail, restaurants, tourism etc. it has impacted the State of California so much that thousands if not hundreds of thousands of taxpayers have left that state entirely. I was a part of the TV show Chief Of War and the movie wrecking crew Which most of was shot in New Zealand. That is hundreds of billions of dollars that could've been spent in Hawaii. Chief Of War was the story of Hawaii and we lost it. This is a travesty. Movies and television don't just stimulate the economy, but they stimulate the culture. Entertainment is America's number one export. We are quickly losing it to other countries because our tax incentives are not competitive enough. We need your help so that we can keep this thriving industry in our state! A movie like Lilo and stitch will bring hundreds of millions of dollars if not billions to this state. Please help us! Please help Hawaii!

SB-2796

Submitted on: 2/1/2026 12:40:24 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Becky Maltby	Individual	Support	Written Testimony Only

Comments:

The film industry is a vitally important one for our island community. Our state has lost work last year with other locations doubling as Hawaii. Nobody wants this. The film industry employs thousands of residents and keeps us relevant as a viable location to do quality production work. It greatly helps tourism as well, with tours still regularly held at old filming sites. Bring back the work!

Mahalo,

Becky Maltby

SAG-AFTRA

SB-2796

Submitted on: 2/1/2026 12:51:32 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Elizabeth Burdick	Individual	Support	Written Testimony Only

Comments:

Let's keep and use our natural beauty to raise funds.

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

SB2796 applies the manufacturing GET rate to motion picture, digital media, and film productions, and establishes a GET exemption for amounts received by a motion picture project employer that are passed directly through to wages, payroll taxes, insurance, benefits, and payments to loan-out companies. This exemption prevents double taxation on labor-related costs and ensures that Hawai'i's incentive structure functions as intended, to support Hawai'i, kama'āina and Hawai'i talent.

These updates better positions Hawai'i to be a film production destination while maintaining transparency and fiscal responsibility.

For these reasons, I strongly urge the Committee to pass SB2796.

Mahalo nui your consideration.

SB-2796

Submitted on: 2/1/2026 1:06:12 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
David Scarlino	Individual	Support	Written Testimony Only

Comments:

I support this bill.

SB-2796

Submitted on: 2/1/2026 1:09:53 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

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

Comments:

This will help Hawaii stay competitive with other locations for film. Keeping Hawaii's talent here and working.

SB-2796

Submitted on: 2/1/2026 1:13:13 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

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

Comments:

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

I respectfully submit this testimony in strong support of SB 2796, Relating to Taxation.

SB 2796 represents a thoughtful step toward improving Hawai‘i’s tax framework in a way that supports economic stability, fairness, and long-term sustainability. As Hawai‘i continues to face rising costs of living, workforce challenges, and economic competition from other states, it is critical that our tax policies remain clear, balanced, and responsive to current conditions.

Well-structured tax policy plays a direct role in encouraging compliance, supporting local businesses, and providing the State with the resources necessary to maintain essential public services. SB 2796 helps move Hawai‘i in that direction by refining taxation measures to improve consistency, transparency, and administrative efficiency.

From a taxpayer perspective, clarity and predictability in tax law are just as important as revenue generation. SB 2796 promotes a more stable and understandable tax environment, which benefits individuals, small businesses, and employers who are trying to plan responsibly and operate within the law.

From a broader economic standpoint, responsible taxation helps maintain Hawai‘i’s competitiveness while ensuring that the State can continue investing in infrastructure, public safety, education, and other core services that support our communities.

For these reasons, I respectfully urge the Committee to pass SB 2796.

Mahalo for the opportunity to provide testimony

Respectfully,

Travis Asaeli

SB-2796

Submitted on: 2/1/2026 2:15:38 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Juliann Chen	Individual	Support	Written Testimony Only

Comments:

I support this

SB-2796

Submitted on: 2/1/2026 2:19:51 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Berkley Spivey	Individual	Support	Written Testimony Only

Comments:

Aloha,

My name is Berkley Spivey. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. I strong support this bill relating to the film industry.

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

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

Thank you for the opportunity to testify.

In Solidarity,

Berkley Spivey

SB-2796

Submitted on: 2/1/2026 2:22:26 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Lachlan Ta'imua Hannemann	Individual	Support	Written Testimony Only

Comments:

Aloha, Ta'imua again.

Speaking from an Actor and future producer and filmmaker. I want to continue to tell stories from Hawaii, made in Hawaii. These next bills are vital and are a great step forward. I want to raise my family here, own property, and keep everything in house. Hawaii is one of those unique places where you feel the mana of the Aina and your Ohana. To have that captured 100%, all the way through from Pre to Post production here in Hawaii is how we instill and capture that Aloha spirit we all feel and talk about. Local Talent, local Crews, local venues/restraunts, local all the way through. Hawaii has so much potential, and we need the government and people controlling the things we can't to meet us where we are, uplift us, support us. I would argue that film is one of the most important industries in humanity. Movies touch a part of your soul, it reminds us that we are all connected, that we all have a voice, that we all have an inner child. Especially in the midst of everything going on in the world, those reminders are our North Star. The stories we decide to tell in the form of this medium (Movies/TV) is vital to our leaders of the next generations to come. Technology is only going to grow, why not be in support of making the right change, be on the side of making movies in support OF change. Hawaii needs to be apart of that. The people of Hawaii have too much love to not share. We need everyone on the same page, and nothing pidgen holding us from creating.

SB-2796

Submitted on: 2/1/2026 2:19:52 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Keala Cody Peltier-Nakanelua	Testifying for IATSE Local 665	Comments	Written Testimony Only

Comments:

As a kanaka Oiwi trying to make it here and not get priced out of our native lands we need these bills to go through. We are truly struggling as a community to make wages and keep our families aflote.

SB-2796

Submitted on: 2/1/2026 2:23:14 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Christine deLaAwesome	Individual	Support	Written Testimony Only

Comments:

Aloha Chair and Members of the Committee,

My name is Christine deLaAwesome. I'm a Hawai'i-based film and live-event worker, and I'm here in strong support of these bills to restore and strengthen Hawai'i's film tax incentives.

Film and television was recently a billion-dollar industry in this state. Since the tax rate was reduced, that work has largely disappeared—not because Hawai'i lost its beauty or its talent, but because productions follow incentives. When the work leaves, so do the jobs.

These are not abstract numbers. This affects local crew, union members, small vendors, hotels, restaurants, and families who rely on consistent work. When productions leave Hawai'i, our skilled workforce is forced to leave too—or leave the industry entirely.

Restoring a competitive tax rate brings productions back, keeps local people employed, and returns far more to the state than it costs.

Please pass these bills and invest in Hawai'i workers and Hawai'i's economy.

Mahalo for the opportunity to testify.

SB-2796

Submitted on: 2/1/2026 2:23:27 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

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

Comments:

I write in full support of SB2796. Thank you, Senator Decoite, for addressing a specific issue that hinders Hawai'i film production.

I am a member of the Directors Guild of America and was the unit production manager on Doogie Kamealoha, MD and Red One, and production supervisor on Moana. Currently, I am the unit production manager on Protecting Jared, a Netflix film that will begin shooting later this month.

GET on payroll is a huge concern for any production considering shooting in Hawai'i. For the past few years, the state has been double taxing the income of local film workers. When a production sends workers' wages to a payroll company for disbursement, the state charges 4.7% GET on that payment. The payroll company then deducts income taxes on that same money before sending out paychecks. It's not fair, and it's a red flag to any producers or studios considering shooting in Hawai'i.

The affect of double taxation is felt by local workers because it discourages productions from coming here. Those that do shoot here will have to trim total shooting days to cover the double taxation on payroll. This bill will help bring mainland production money to the islands and distribute it to local vendors and workers. This bill is not about lowering taxes for corporate studio; it is about stopping the practice of overtaxing local workers' wages. That's why I strongly support this bill. If enacted in conjunction with the other bills focused on improving the terms of our film tax incentives, it will send a strong message that Hawai'i is a film-friendly state.

SB-2796

Submitted on: 2/1/2026 2:23:47 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Jesse Liu	Individual	Support	Written Testimony Only

Comments:

I support this bill

SB-2796

Submitted on: 2/1/2026 2:26:09 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Bryan McCormick	Individual	Support	Written Testimony Only

Comments:

Its hard to watch Hawaii's Film Industry evaporated into nothing while New Zealand pretends to be us. Our economy needs as much diversity as possible. tourists alone is a monoculture economy qnd we all know how that ends. No one wants to come here anymore its too expensive and no jobs or industry. although we have the greatest potential of any place in the world!

SB-2796

Submitted on: 2/1/2026 2:30:20 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Kalani Edwards	Individual	Support	Written Testimony Only

Comments:

Aloha to whom it may concern,

The film industry has been my only means of income most of my life. I've honed my craft to create art and generate revenue to support and uplift the Hawaiian people also directly benefitting the state of Hawai'i.

Behind tourism and gross domestic export, film is perpetually in the top five money earning industries in our entire state. And given the right support and framework, there is absolutely no reason that we can't build upon that and make the industry even higher on that list. Which in my true belief, would only aid the state and its people further self reliance and the ability to bring better and better products and project to our shores. Making us our own unique, culturally and morally rooted and superior successor to Hollywood. Thank you for your time and kuleana on this matter.

-Kalani Edwards

SB-2796

Submitted on: 2/1/2026 2:35:04 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Roland N Turner	Individual	Support	Written Testimony Only

Comments:

The film industry in Hawaii id super important. Everyone benefits in some way or another by that part of the economy. Please consider helping this industry thrive!

SB-2796

Submitted on: 2/1/2026 2:36:06 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Ashley Heathcock	Individual	Support	Written Testimony Only

Comments:

My name is Ashley Heathcock and I am a costume designer. I have been working in Hawaii's film and television industry for 6 years

I am testifying in strong support of SB2580

As someone who directly benefits from and works within this industry, I have witnessed how crucial film productions are to our local economy. This measure is essential for retaining local talent, supporting small businesses, keeping production in Hawaii.

Key Reasons for Support:

- **Economic Impact:** Our production recently hired 200 local residents and utilized over 1000 local vendors retail stores keeping money within the community.
- **Job Security:** Without competitive tax incentives, productions will take their work to other states or countries.
- **Workforce Development:** This industry provides high-wage, specialized jobs for our youth, encouraging them to stay in Hawaii rather than moving to the mainland.

SB-2796

Submitted on: 2/1/2026 2:39:00 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Shiloh Swanson	Individual	Support	Written Testimony Only

Comments:

Support

SB-2796

Submitted on: 2/1/2026 2:42:29 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Helena Chow	Individual	Support	Written Testimony Only

Comments:

To Hawai'i State Legislature,

Please consider my testimony in support of this bill. I am a makeup artist and have been supporting myself and my household with my craft. I have been blessed with the opportunity to work on set with wonderful amazing local talent/cast/crew. If passed, it would help many families. Mahalo for your time and thoughtful consideration.

SB-2796

Submitted on: 2/1/2026 2:42:57 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Natalie Schroeder	Individual	Support	Written Testimony Only

Comments:

Hawai'i and its people need this!

SB-2796

Submitted on: 2/1/2026 2:44:01 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Bingham Moananu	Individual	Support	Written Testimony Only

Comments:

Support local people and businesses in the film industry

SB-2796

Submitted on: 2/1/2026 2:49:14 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Virginia L. Baker	Individual	Support	Written Testimony Only

Comments:

As someone who was born and raised in the state of Hawaii on the big island in a small town plantation community I find it really sad that Hawaii continues to be represented by New Zealand.

We finally have the opportunity of big names starring in films with a deep personal interest in bringing the real Hawaii to the world.

I for one, would like to have Hawaii represented by the people of Hawaii and having full cooperation of the government of Hawaii.

Thank you,

Virginia L. Baker

SB-2796

Submitted on: 2/1/2026 2:52:24 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Amanda Lorine Richardson	Individual	Support	Written Testimony Only

Comments:

Working in the local film industry in Hawai'i has truly changed my life for the better. I started out doing background acting, quite simple work where you are hired to walk, talk, eat, sit, etc. in the background of local film and television productions. This work was fairly easy, but sparked an interest in film for me. I slowly began taking note of what was happening on set and meeting incredible people along the way. I eventually went to college for digital film and screenwriting (something I never would have done without the experience of working on set) and while I did not finish my degree program, I am now working on independent film projects through the knowledge and connections I have gained over the last few years. My first short film is in post-production now and while I still have plenty of work to do, I feel so proud and thankful for the local film industry for introducing me to this beautiful art form and making me feel like this is an attainable career goal, even for someone like me with no previous connections in the industry. Passing bills that support the local film industry (and the numerous people working within it) not only helps the local economy, it changes peoples lives for the better. Making art is a luxury and a privilege that many of us were raised to believe we could never pursue. Opening doors for people in this very practical way sets up Hawai'i residents for success in more ways than you can imagine.

SB-2796

Submitted on: 2/1/2026 2:57:40 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Melissa Bojorquez	Individual	Support	Written Testimony Only

Comments:

We need to do everything in our legislative power to support the FILM INDUSTRY to grow and thrive in our STATE. We need to revenue and we need to have and support the jobs that will keep our people here. Hire LOCAL and keep local. We don't need transplants or people from the mainland to take these jobs for our local residents.

Melissa Celebrado Bojorquez

Hawaii Resident and Mother of children who rely on this industry for their livelihood.

SB-2796

Submitted on: 2/1/2026 3:01:40 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Jody L Eggleston	Individual	Support	Written Testimony Only

Comments:

The film industry is a great way that our state can continue diversification so the dependancy solely on tourism isn't all we have. It provides wonderful jobs for so many.

Mahalo

SB-2796

Submitted on: 2/1/2026 3:08:38 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
TERRIE-LYN LAU	Individual	Support	Written Testimony Only

Comments:

: Members of the Hawaii State Legislature

From: Terrie-Lyn Lau

Date: January 31, 2026

Subject: Support for SB2796 – Strengthening Hawaii’s Film Industry

I am writing to express support for SB2796, which many in the community view as an essential measure to protect and revitalize Hawaii’s film industry. Supporters of this bill emphasize that Hawaii’s production sector has faced increasing competition from other states and countries offering stronger incentives and more predictable support. SB2796 is seen as a way to keep Hawaii competitive, attract new productions, and retain the jobs and economic activity that the film industry brings to the islands.

Advocates note that the bill would help stabilize local employment, support small businesses that rely on production work, and ensure that Hawaii continues to be a desirable location for film and television projects. The industry has long contributed to the state’s economy, cultural visibility, and creative workforce, and many believe SB2796 is a necessary step to sustain that momentum.

For these reasons, I respectfully urge your consideration and support of SB2796.

Sincerely,

Terrie-Lyn Lau

SB-2796

Submitted on: 2/1/2026 3:19:23 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Leanne Teves	Individual	Support	Written Testimony Only

Comments:

Aloha Chair DeCoite, Vice Chair Wakai, and the Members of the Committee,

Thank you for the opportunity to testify in SUPPORT of SB 2796 RELATING TO TAXATION. My name is Leanne Teves, and I have been blessed to be able to supplement my income by working as an actor with various productions over many years in Hawaii. My dream is to be able to have a full-time job/career as an actor. Increasing the amount of productions filming in Hawaii will allow not only me but many others in our wonderful state to be able to have this dream fulfilled. As we all know the number of productions coming to Hawaii to film have decreased tremendously over a short period of time (years). There has been a shift with many having to seek other types of employment due to this decrease with filming in Hawaii. The contents SB2796 capture the elimination of monies being subjected to double taxation would be an added positive piece in having Hawaii being looked at as a favorable place for productions to film, and complete their projects. Thank you again for this opportunity and your time in reviewing my testimony.

SB-2796

Submitted on: 2/1/2026 3:26:42 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Robert Tanner	Individual	Support	Written Testimony Only

Comments:

This bill will help thousands support themselves and their families. It will also contribute greatly in the Hawai'i economy in revenue for local businesses and state taxes.

SB-2796

Submitted on: 2/1/2026 3:34:41 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

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

Comments:

I am a member of the Local 665 and haven't worked on a union production since last January.
Please consider helping us with this tax incentive situation in order to save our industry here in
Hawaii

mahalo Laura Aguon

SB-2796

Submitted on: 2/1/2026 3:35:03 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
kamakani de dely	Individual	Support	Written Testimony Only

Comments:

I support this bill!

SB-2796

Submitted on: 2/1/2026 3:35:43 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

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

Comments:

I strongly support SB 2796.

As a worker in Hawai‘i’s film industry, I have personally felt the impact when productions choose to take their projects elsewhere due to increased costs. When jobs like this are lost, local workers, small businesses, and families are directly affected.

This bill corrects a critical issue by returning film production to the manufacturing classification for GET purposes, where it has historically belonged. Doing so reduces an unnecessary tax burden that makes Hawai‘i less competitive as a place to produce film and television.

Film production brings high-quality jobs to local residents and directly supports Hawai‘i’s small businesses, vendors, and union crews. When productions are forced to leave the state due to increased costs, those jobs and economic benefits leave with them.

SB 2796 helps stabilize and sustain Hawai‘i’s film industry, keeps local people working, and ensures continued investment in our local economy. I urge you to please support this measure.

Mahalo for the opportunity to testify.

SB-2796

Submitted on: 2/1/2026 3:36:27 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Mallory De Dely	Individual	Oppose	Written Testimony Only

Comments:

I support this bill!

SB-2796

Submitted on: 2/1/2026 3:37:30 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Susan Dedely	Individual	Support	Written Testimony Only

Comments:

I support this bill!

SB-2796

Submitted on: 2/1/2026 3:42:23 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Julian Earle	Individual	Support	Written Testimony Only

Comments:

The people of Hawaii need this.

SB-2796

Submitted on: 2/1/2026 3:47:19 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Jen May Pastores	Individual	Support	Written Testimony Only

Comments:

Aloha,

I am writing in support of **SB2796**. I work with filmmakers, industry professionals, educators and filmmaking students as part of my role at the Hawai'i International Film Festival. I see firsthand how film and digital media production contributes to Hawai'i's economy, workforce development, and cultural storytelling.

By supporting film and digital media production, this bill helps sustain local jobs, attract new projects, and strengthen the creative ecosystem that organizations like HIFF work year-round to support. These efforts ultimately benefit our communities, our economy, Hawai'i's global cultural presence, and career pathways for students.

Mahalo for the opportunity to submit testimony in support of **SB2796**

SB-2796

Submitted on: 2/1/2026 3:55:43 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Renee Hall	Individual	Support	Written Testimony Only

Comments:

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

My name is Renee Hall, and I am a costume designer with nearly 20 years of experience working in the television and film industry. I have worked on productions both in Hawai‘i and on the mainland, and I am writing in strong support of SB2796 and SB2580.

Hawai‘i has long been a world-class filming destination—not only because of its natural beauty, but because of its highly skilled local crew. Costume designers, wardrobe stylists, tailors, buyers, and artisans like myself rely on a stable production environment to remain employed in the state. When productions leave Hawai‘i due to lack of competitive incentives, it is not just studios that go elsewhere—it is local families who lose income, careers, and long-term sustainability.

These bills are critical to keeping Hawai‘i competitive in a global industry. Film and television productions inject millions of dollars directly into the local economy through hotels, restaurants, rentals, vendors, transportation, and small businesses—many of which are still recovering. For workers like myself, these incentives mean the difference between being able to live and work in Hawai‘i versus being forced to relocate.

Supporting Hawai‘i’s Film & TV Industry is supporting local jobs, local talent, and local economic growth. I respectfully urge you to pass SB2796 and SB2580 to ensure Hawai‘i remains a viable and thriving production hub for years to come.

Mahalo for your time and consideration.

Respectfully,

Renee Hall

Costume Designer

Hawai‘i

SB-2796

Submitted on: 2/1/2026 4:12:16 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
cynthia paliracio	Individual	Support	Written Testimony Only

Comments:

I'm one of thousands who benefited from Hawaii's film industry since I was a teenager. Please don't kill the industry. So many of my friends are unable to remain in the industry because there's no work.

SB-2796

Submitted on: 2/1/2026 4:20:27 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Mark Sanders	Individual	Support	Written Testimony Only

Comments:

Film production is a great industry. It supports tons of local business from caterers to cleaners to actors and so many more. Plus it's perpetual advertising. People are still coming to spend money here because of Jurassic Park, 50 first dates, from here to Eternity and tons of other works from decades ago. This will bring in so much money with minimal environmental impact.

SB-2796

Submitted on: 2/1/2026 4:23:06 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Joseph Incaprera	Individual	Support	Written Testimony Only

Comments:

I support this bill.

SB-2796

Submitted on: 2/1/2026 4:31:34 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Siona	Individual	Support	Written Testimony Only

Comments:

I am in support of this bill. We need the movie industry in Hawaii. It provides numerous jobs and needs to stay alive.

SB-2796

Submitted on: 2/1/2026 4:44:37 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

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

Comments:

Please pass this bill to help continue the film industry and all of the benefits it provides to its skilled labor crew, residents of Hawaii? businesses, restaurants, hotels, tourism, and Hawaii's economy!! Let's go cheehooo!

SB-2796

Submitted on: 2/1/2026 4:55:24 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Randall Yokota	Individual	Support	Written Testimony Only

Comments:

Aloha. My name is Randall Yokota and I'm a SAG-AFTRA union actor and a small farmer. I'm in support of bill SB2796 because it encourages the film industry to hire local talent and workers. Let's try harder to keep locals, local. And, keep giving opportunities for the film production to want to hire locals so they can get benefits for hiring locals. IMUA !!!
And, MAHALO

SB-2796

Submitted on: 2/1/2026 4:57:42 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

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

Comments:

Testimony in Support of SB 2796 – Relating to Taxation for Motion Picture, Digital Media, and Film Productions

To: Committee on Economic Development and Tourism

From: Gregorie Michael Towai

Re: Support for SB 2796

Hearing Date: February 3, 2026

Chair DeCoite, Vice Chair Wakai, and Members of the Committee,

I am testifying in support of SB 2796, which amends tax law to apply the manufacturing general excise tax rate to motion picture, digital media, and film production activities, and provides partial exemptions for production employers.

From my professional practice working with community-led cultural events and economic programming across Pacific Islands, I understand how tax policy shapes the viability of creative industries. Incentives that reduce structural costs for productions can meaningfully influence decisions about where to locate work, hire locally, and invest in community infrastructure.

SB 2796’s application of the manufacturing general excise tax rate to productions helps align Hawai‘i’s tax treatment with the real economic nature of production work — which is often labor-intensive, time-bound, and dispersed across many small local businesses. Exemptions for

amounts disbursed for wages, insurance, and payroll further ensure that local employment and business activity are not penalized by tax structures that inadvertently raise costs for hiring or contracting local vendors.

By clarifying tax treatment and providing targeted exemptions, SB 2796 strengthens Hawai'i's ability to attract productions that generate jobs and stimulate local spending, without eroding essential public revenue.

For these reasons, I respectfully urge the Committee to pass SB 2796.

Mahalo for the opportunity to testify.

Respectfully,

Gregorie Michael Towai

SB-2796

Submitted on: 2/1/2026 5:00:37 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Ben Cassell	Individual	Support	Written Testimony Only

Comments:

Working in the film industry in Hawaii was the most opportunity giving and growing experience of my life. Not just business is brought to the islands with so many employed, but connection and needed attention to communities. It is a lifeblood of sorts that Hawaii should carry with pride.

**Written Testimony in Support of SB2796
Relating to Hawai█i Film and Television Tax Incentives**

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

My name is **Kobe Benn**, and I respectfully submit this testimony in strong support of SB2796.

SB2796 is a critical measure that supports Hawai█i's film and television industry—an industry that provides meaningful economic benefits, workforce development opportunities, and global exposure for our state. Film and television productions bring immediate economic impact through local hiring, hotel stays, equipment rentals, catering, transportation, and small business spending, while also creating long-term benefits by showcasing Hawai█i to worldwide audiences.

As someone actively involved in film and media production, I have seen firsthand how competitive tax incentives directly influence whether productions choose Hawai█i or take their projects elsewhere. Other states and countries continue to expand and modernize their incentives, making it essential that Hawai█i remains competitive if we want to retain and attract productions that employ local crew members and invest in our communities.

SB2796 helps strengthen Hawai█i's position as a viable and attractive filming destination by supporting sustainable production growth and encouraging studios to commit to projects that create jobs for local residents. These jobs span a wide range of skill levels—from production assistants and craft services to department heads, post-production professionals, and creatives—many of whom rely on a consistent pipeline of work to remain in Hawai█i.

Beyond economics, film and television play an important role in cultural representation. When productions film in Hawai█i with local talent and crews, they have the opportunity to tell stories that are authentic, respectful, and reflective of our people, culture, and environment.

For these reasons, I strongly urge the Legislature to pass SB2796. Supporting this bill is an investment in Hawai█i's creative workforce, local businesses, and long-term economic diversification.

Mahalo for the opportunity to provide testimony and for your continued support of Hawai█i's film and creative industries.

Respectfully,
Kobe Benn
Hawai█i

SB-2796

Submitted on: 2/1/2026 5:07:34 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Adrean	Individual	Support	Written Testimony Only

Comments:

I strongly support SB2796 and SB2580.

Hawai‘i’s film and television industry is not a luxury — it is a critical economic driver that supports local jobs, small businesses, tourism, and global visibility for our islands. Film productions bring immediate cash flow into our economy, employ local crews, showcase Hawai‘i’s unmatched natural beauty, and reinforce our position as a world-class destination. Undermining this industry through uncertainty or reduced incentives pushes production elsewhere — including out of state and even out of the country — costing Hawai‘i real revenue and real jobs. At a time when our cost of living is already among the highest in the nation, we should be protecting and strengthening industries that keep money circulating locally. I urge legislators to fully support SB2796 and SB2580 and reaffirm Hawai‘i’s commitment to keeping film and television production here at home.

SB-2796

Submitted on: 2/1/2026 5:11:49 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Dina Willis	Individual	Support	Written Testimony Only

Comments:

I support this bill!!!!

SB-2796

Submitted on: 2/1/2026 5:16:34 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

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

Comments:

Aloha committee members, my name is Kevin Chang I am kupa‘āina to Kahalu‘u, O‘ahu and am an inactive attorney and non-profit executive director in the state of Hawai‘i going on 15 years. I am also a musician and have dabbled in film and other arts as well.

I support SB 2796 which gives commercial film production the benefit of a lower GET tax rate with a strong suggestion that this legislative body works to be sure this tax break incentivize investment in our own community industry.

I write in my capacity as a citizen. I currently have no major monetary interest in the film industry. However, as a creative person, it is an industry I have always felt could be a unique driver for our economy, not just because of our unique cultural circumstances, outlook and place in the world but also for the overall creativity of our community and the lessened impact this industry versus our current options (tourism and military) have on our natural and cultural environment.

On many levels a strong film industry in Hawai‘i could be a great contributor to our economic and socio-cultural economy **if we attract more investment that incentivized to invest in building our own industry, and training and hiring our own community members.** This includes telling our stories too.

When I was in law school a focus of my interest was particularly in entertainment and sports law. It is something I wanted to do. But I did not want to live in Los Angeles, New York or Tennessee. I came home to find most opportunities in this industry comprised of outside investors leveraging our community’s uniqueness to further their business beyond our shores.

Opportunities to practice in the field of entertainment law and industry were minimal for someone who wanted to stay home. Most contracts and issues were led by industry professionals flown here, business aspects were negotiated by outside council and when culture was utilized it leveraged our community outlook to generate profits outside of our home. This is not all bad, of course some of it is just the nature of business, but it has always lacked reciprocity. And yet, despite this lack of reciprocity Hawai‘i has always punched over our weight for the short end of the bargain. This equation must be corrected.

Hawai‘i has the talent to tap into and train at all levels of the film industry. Investors in our home dating back to 1893 and before have always taken more than they give. I think in this new world

we can welcome investment and require them to give back and help us build what we want for Hawai'i. If we can have a green fee on tourism to cover some of the conservation gap we cannot currently afford we can find a way forward with an industry that I believe has the potential to do more good than damage to our home.

Please pass this bill out of your committee.

Aloha

Kevin

SB-2796

Submitted on: 2/1/2026 5:20:15 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Eugene Yu	Individual	Support	Written Testimony Only

Comments:

Please do not take film making away from Hawaii in favor of gambling. There are so many talented film makers here with stories to tell. Future kids with aspirations in this artform will suffer. Hawaii has the potential to be a major force in film making.

SB-2796

Submitted on: 2/1/2026 5:34:25 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
James Poidog	Individual	Support	Written Testimony Only

Comments:

We need this

SB-2796

Submitted on: 2/1/2026 5:37:09 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Jacob White	Individual	Support	Written Testimony Only

Comments:

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

I am writing in strong support of SB2796.

One of the challenges facing film and television productions in Hawai‘i is the lack of clarity and consistency in how production-related costs are taxed. This uncertainty makes Hawai‘i a less attractive place to do business compared to other jurisdictions.

SB2796 modernizes and clarifies taxation rules for motion picture, digital media, and film productions, providing the predictability productions need when deciding where to shoot. This helps ensure that more projects choose Hawai‘i, benefiting local workers and businesses.

A strong film industry creates jobs, supports local vendors, and provides valuable exposure for Hawai‘i as a premier filming destination. Clear and fair tax policies are essential to keeping this industry working locally.

I respectfully urge you to support SB2796.

Mahalo for your consideration.

Jacob White

SB-2796

Submitted on: 2/1/2026 5:37:51 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Perry Neptune Daniel	Individual	Support	Written Testimony Only

Comments:

Please pass this bill and help save Hawaii's film/ TV industry

SB-2796

Submitted on: 2/1/2026 5:44:58 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Sadie sarkissian Eckart	Individual	Support	Written Testimony Only

Comments:

I am in Support of this. Hawai'i needs this to keep our people employed. This is free advertising for the State of Hawaii.

Mahalo nui loa,

Sadie S. ECKART

SB-2796

Submitted on: 2/1/2026 5:47:10 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Margaret Pearlman	Individual	Support	Written Testimony Only

Comments:

I support SB 2796 for Hawaii Film Industry and all the work that is sustained here for Locals and their families.

SB-2796

Submitted on: 2/1/2026 5:53:17 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Cyrus Apeles	Individual	Support	Written Testimony Only

Comments:

Allow us to give a tax incentive back, allowing us to continue to fuel our economy and drive for local jobs for thousands of people.

As someone who is directly impacted by those bill please hale to keep Hawai'i file alive and help keep family's in Hawaii! Help us make film in Hawaii great again and giving us the Opportunity to show our skill set to the world

mahalo!

SB-2796

Submitted on: 2/1/2026 6:00:41 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

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

Comments:

I support this measure and all that will help locals in the creative arts to flourish and bring not only tourism but expand filmmaking giving people a voice.

SB-2796

Submitted on: 2/1/2026 6:04:59 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Sandy Harjo Livingston	Individual	Support	Written Testimony Only

Comments:

As a resident of Hawai'i who wants to elevate our people's access to good and reliable jobs and to nurture local talent that will invest in Hawai'i's future, I am in support of this bill.

SB-2796

Submitted on: 2/1/2026 6:06:11 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

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

Comments:

Aloha Chair, Vice Chair, and members of the committee. My name is Patrick Brian gilhooly II, I've worked in the industry for 10+ years. I stand on my written testimony in support of SB2796. Thank you for the opportunity to testify.

P. Brian Gilhooly II

SB-2796

Submitted on: 2/1/2026 6:06:35 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Toa Lobendahn	Individual	Support	Written Testimony Only

Comments:

Please pass this bill!

SB-2796

Submitted on: 2/1/2026 6:12:21 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

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

Comments:

My name is Justin Anderson, I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. I strongly support SB 2796, Relating to taxation.

The changes proposed in SB 2796 will protect local jobs for local working families. By exempting amounts disbursed for local employee wages, salaries, taxes, and benefits from the GET, as well as applying the lower manufacturing GET rate to film production, this bill makes hiring Hawai'i talent a more financially viable choice for productions.

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. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB 2796 will support thousands of working families in Hawai'i.

I strongly support SB 2796. I urge your committee to do the same. Thank you for the opportunity to testify.

Mahalo,

Justin Anderson

SB-2796

Submitted on: 2/1/2026 6:21:30 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

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

Comments:

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

My name is Christopher Wiecking. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. I strongly support SB 2796, Relating to taxation.

The changes proposed in SB 2796 will protect local jobs for local working families. By exempting amounts disbursed for local employee wages, salaries, taxes, and benefits from the GET, as well as applying the lower manufacturing GET rate to film production, this bill makes hiring Hawai'i talent a more financially viable choice for productions.

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. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB 2796 will support thousands of working families in Hawai'i.

I strongly support SB 2796. I urge your committee to do the same. Thank you for the opportunity to testify.

Mahalo,

Christopher Wiecking

SB-2796

Submitted on: 2/1/2026 6:27:35 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Katrina Katakura	Individual	Support	Written Testimony Only

Comments:

I believe we need to keep our movie industry here in the islands and to be affordable to do so.
We have beautiful beaches, mountains and plenty of people.

SB-2796

Submitted on: 2/1/2026 6:35:55 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Marc Porterfield	Individual	Support	Written Testimony Only

Comments:

I'm writing in FULL SUPPORT of SB2796.

I am a TV & Film Transportation Dispatcher (HI Teamster Local 996) for projects \$15 Mill and above and I am a TV & Film Executive Producer/Line Producer for projects \$3.5 to \$15 Mill. I am a member of the Television Academy and the Producer's Guild of America.

What I love about being both a Dispatcher and a Line Producer is that I get to hire crew, rent from local businesses and purchase local supplies.

I've worked all over the us and moved here to Oahu five years ago for Amazon's "I KNOW WHAT YOU DID LAST SUMMER" TV series during the end of COVID. I have experienced first hand how other states benefit from offering competitive tax credits and rebates. For example, back in 2019 Hulu sent me to Syracuse, NY to oversee a slate of film for @jeremygarelick and @willphelps AMERICAN HIGH production company. For Upstate NY the tax credit is 40% of qualified spend. For the past 7 years American High has created hundreds of jobs and revenue for their local community and state. Note: Jeremy Garelick came to Oahu in 2022 to direct ""MURDER MYSTERY."

We are currently working on our third project here on Oahu with John Wells Productions and Warner Bros. NOTE: John Well's projects "KE NUI RD" (Pilot) and "RESCUE HI SURF" (Series) have double the amount of revenue brought in by Jason Mamoa and Dwayn Johnson combined. This is mainly because he stays and shoots his entire series here in Hawaii (for RHS we shot 6 months continuous). And RHS brought in over \$40 million to the local community. If you want proof of the positive impact that we have on our local community, look no further than the local restaurants we benefit from our lunches ordered every day.

For UNTAMED Season 2, the creative was shifted so that the story is based here in Hawaii. And that is with the current tax credit in place. Can you imagine if we were able to get to the 27/32% proposed, how many more producer we would attract? New York got aggressive with their credits and not only are they attracting more projects, but more sound stages have been built in that state versus the rest of the county. But I do understand that Hawaii is unique.

Please appreciate that film and television projects help DRIVE TOURISM TO HAWAII. Our industry could be looked at as one big marketing arm for Hawaii's Tourism. All the way from

projects like “BLUE HAWAII,” “THE BRADY BUNCH,” “HAWAII -FIVE O” (both versions) to “MAGNUM PI,” (both versions) “CHIEF OF WAR,” and “LILO & STITCH.”

THIS BILL WILL RETURN MILLIONS IN REVENUE TO THE STATE. I HEAR THAT FOR EVERY \$60 MILLION GIVEN IN TAX CREDITS, TV & FILM PROJECTS RETURN \$100 MILLION BACK TO THE STATE.

And finally, for the last 5 years that I’ve worked on projects here in Hawaii, our crew lists consist of 85-95% Hawaii based crew.

Thank you for your time.

Marc Porterfield

SB-2796

Submitted on: 2/1/2026 6:40:54 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Ehryn McNulty	Individual	Support	Written Testimony Only

Comments:

- This bill is a direct investment in stable, middle-class jobs for Hawaii's creative workforce.
- This bill could help bring financial stability to families all over the islands.
- This bill could also increase the ability for larger production companies to support Hawaii as a state. Incentivizing them to come here to make more projects, including projects on Hawaiian culture and history, will be bringing the beautiful islands and their people to a larger world audience. More eyes could not only inspire others to recognize the importance of understanding Hawaiian culture but could also increase tourism and continue to bring more financial benefits to the local communities.
- Long term, this bill could be an investment in the islands and our communities.

SB-2796

Submitted on: 2/1/2026 6:57:06 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Gary Rotter	Individual	Support	Written Testimony Only

Comments:

I urge the committee to pass SB 2796. Reducing the tax burden on motion picture and digital media productions through the manufacturing GET rate is an effective way to stimulate economic diversification in Hawaii.

SB-2796

Submitted on: 2/1/2026 6:44:06 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
John Rodriguez	Individual	Support	Written Testimony Only

Comments:

Aloha,

I am writing to express my strong support for the continued growth and stability of Hawai‘i’s film and television industry.

The film industry has been an essential contributor to Hawai‘i’s economy for decades. Beyond the visibility it brings to our islands worldwide, it provides high-quality jobs for local residents, supports small businesses, and creates long-term career pathways in skilled trades, technology, creative arts, and production services. Many of these are family-supporting jobs that allow residents to remain in Hawai‘i rather than seek employment elsewhere.

Film and television productions generate significant economic activity across multiple sectors, including hospitality, transportation, construction, equipment rental, catering, and local vendors. The benefits extend well beyond the duration of a single production, strengthening communities statewide and contributing to sustained economic resilience.

Equally important, Hawai‘i’s film industry helps tell stories that reflect the diversity, culture, and talent of our local communities. Supporting this industry means investing in local voices, preserving cultural integrity, and ensuring Hawai‘i remains a competitive and attractive location for responsible production.

I respectfully urge continued support for policies, incentives, and programs that keep Hawai‘i competitive as a filming destination while prioritizing local hire, workforce development, and community benefits. A stable and well-supported film industry is an investment in Hawai‘i’s people, economy, and future.

Thank you for your time and for your continued commitment to Hawai‘i’s working families and creative industries.

Mahalo,

John Rodriguez

SB-2796

Submitted on: 2/1/2026 6:56:26 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Zenues-Jay Vaimanino	Individual	Support	Written Testimony Only

Comments:

We stand in solidarity of those fighting to protect the jobs and livelihood of those in the film industry that don't want to succumb to the pressures of being "priced out of paradise". This can be avoided with the passing of this bill.

SB-2796

Submitted on: 2/1/2026 7:00:53 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Christie Mussell	Individual	Support	Written Testimony Only

Comments:

Bring filming to Hawaii!

SB-2796

Submitted on: 2/1/2026 7:12:55 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Kaipo Dudoit	Individual	Support	Written Testimony Only

Comments:

Aloha kākou,

I am an actor in Hawai‘i for the past five years and have had the beautiful opportunity to be a part of many major productions like "Lilo & Stitch" and "Rescue: HI Surf." Both of these productions have been very succesful in showcasing aloha through film and incapsulating the richness that is Hawaii. These productions were all predominately run and supported by local crew, assisstants, actors, and creators. Productions have been at an all-time low the past year and it has negatively impacted many members of the local film industry: many have loss their jobs and many have left to do other jobs or left Hawaii altogether.

This bill supports a sustainable film industry that:

- Employs local people
- Invests in Hawaii businesses
- Creates career paths for our keiki and our future generations

Please consider saving this industry if you believe in supporting local jobs, economic diversity, and creative careers in Hawaii.

SB-2796

Submitted on: 2/1/2026 7:13:19 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Angela Kila	Individual	Support	Written Testimony Only

Comments:

I support this bill SB2796. For all our Hawaii Film & movie industry. Help keep the jobs here in Hawaii.

I am a New Zealander 90% of the movies partially filmed here get sent there...my wife works in the industry' and has been out of work for too long because of the limit that government has set for tax breaks for movie making. It saddens me that to survive we have to sign up for ebt, food drives, unemployment. When there is so much opportunities out there for the talented local union workers. I am impacted first hand. Pass SB2796

Mahalo

SB-2796

Submitted on: 2/1/2026 7:24:02 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

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

Comments:

I am in support.

SB-2796

Submitted on: 2/1/2026 7:29:13 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Roselio Hernandez	Individual	Support	Written Testimony Only

Comments:

As a filmmaker and individual born and raised in Hawai'i who has been employed by the film industry in Hawai'i, and as a partner to my girlfriend who is an actor in the industry, I see the importance of providing jobs for local talent. The film industry in Hawai'i is a great asset to our economy and we shouldn't force Hawai'i based workers to relocate to the mainland to make a living when we have the infrastructure we need to support them here. The arts should be funded.

SB-2796

Submitted on: 2/1/2026 7:41:44 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Dayva Escobar	Individual	Support	Written Testimony Only

Comments:

As a local actor born and raised in Hawai'i, I know first hand how imperative it is that we utilize local talent for productions. Unfortunately, that is not always the most financially plausible option for productions. As a state, it is our duty to protect our employees and assure they are provided the opportunities they deserve to be provided. We should not have to bring in actors from the mainland for productions that would greatly benefit our talent pool and permit them to work on larger productions in the future. It is our kuleana to look out for our community.

SB-2796

Submitted on: 2/1/2026 7:52:28 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Richard Hamasaki	Individual	Support	Written Testimony Only

Comments:

We must uphold advance Hawai'i filmmakers, writers, creatives, directors and producers. I fully support this bill.

SB-2796

Submitted on: 2/1/2026 7:54:34 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
zander dushenko	Individual	Support	Written Testimony Only

Comments:

working in the hawaii film industry is the first job that didnt have me living paycheck to paycheck, and is one of the few jobs that left me feeling truly fulfilled and proud of my work at the end of the day. the people ive met in the local film industry are some of the best people ive met on the islands, and we all carry a unique set of skills that really shine when were on set. since the writers strike and the loss of the film tax incentive that followed, many of us have been forced to go backwards in our careers to the old jobs we used to have, living paycheck to paycheck and feeling unfulfilled our day jobs. once youve gotten established working in film, going back to other jobs feels like being a fish out of water, or a formula one pit crew working a desk job. since the loss of film work ive had hundreds of friends and coworker forced to move to mainland, or other countries seeking out work as hawaii's cost of living only grows. this industry employs thousands of the best people hawaii has, and the money it brings in also flows through the rest of the islands, proping up local businesses and individuals in all the opportunities it brings. On top of that the films produced in Hawaii also brings international recognition of all the diverse facets of our islands, our people, and our culture. This in turn also fuels more tourism while also giving tourists a deeper look into hawaii's culture that isnt boiled down to outdated stereotypes and misconceptions that many haoles still have about hawaii. At the end of the day the most lasting and meaningful mark a society can make, worthy of filling museums and history books, lies in its arts and culture. Please help us continue to contribute to the lasting legacy of hawaii, and the fulfilling livelihood that filmmaking affords of its current population.

SB-2796

Submitted on: 2/1/2026 7:55:08 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Crystal Branco	Individual	Support	Written Testimony Only

Comments:

Kāko'o nō au i SB2796

SB-2796

Submitted on: 2/1/2026 7:57:14 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

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

Comments:

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

My name is Paul Ehman. I own a production compnay on Maui and am a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly support SB 2796**, Relating to taxation.

The changes proposed in SB 2796 will create and protect jobs for local families. By exempting amounts disbursed for local employee wages, salaries, taxes, and benefits from the GET, as well as applying the lower manufacturing GET rate to film production, this bill makes hiring Hawai'i talent a more financially viable choice for productions, and puts us in a better position when productions are considering hiring local vs. outsourcing positions to Mainland crew.

I strongly support SB 2796. I urge your committee to do the same. Thank you for the opportunity to testify.

Mahalo,

Paul Ehman, Ehman Productions (Maui)

SB-2796

Submitted on: 2/1/2026 8:17:35 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Mark Rosner	Individual	Support	Written Testimony Only

Comments:

For over 50 years Hawaii has had at least one, and sometimes 2 Hour long TV shows on National Television .. these are like Hour long commercials for coming to Hawaii. Also the DBET has proven the positive return. Also Kualoa Ranch gets almost a half million visitors per year to see where Jurassic Park etc etc etc have been filmed. Without shows i believe tourism will decline. And when tourism, the LIFE BLOOD of Hawaii goes down revenue to the government, and in the end every citizen of our state will suffer in one way or another. Therefore we must have competitive tax incentives to attract production. It's simple logical deduction. thank you
Mark Rosner

SB-2796

Submitted on: 2/1/2026 8:22:42 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Matthew Calica	Individual	Support	Written Testimony Only

Comments:

I support this bill

SB-2796

Submitted on: 2/1/2026 8:26:03 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Angie Hamilton-Lowe	Individual	Support	Written Testimony Only

Comments:

When a production sends workers' wages to a payroll company for disbursement, the state charges 4.7% GET on that payment. The payroll company then deducts income taxes on that same money before sending out paychecks. It's not fair, and it's a red flag to any producers or studios considering shooting in Hawai'i.

The effect of double taxation discourages productions from coming to the islands.

SB-2796

Submitted on: 2/1/2026 8:26:58 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Orion Tom	Individual	Support	Written Testimony Only

Comments:

I support this bill as it is a step in the right direction to have tv and film industry come back here to film their productions and provide opportunities to our local actors. Everyone should have an opportunity to achieve their dream and passion.

SB-2796

Submitted on: 2/1/2026 8:45:14 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Mahina Chillingworth	Individual	Support	Written Testimony Only

Comments:

Save Hawai'i's Film Industry!!!!!!!

SB-2796

Submitted on: 2/1/2026 8:47:05 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Monica Zelkowski	Individual	Support	Written Testimony Only

Comments:

Working in Film and Television, the lack of tax incentives has decreased our work on island. We need greater incentives

SB-2796

Submitted on: 2/1/2026 8:50:36 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Ted Kaneda	Individual	Support	Written Testimony Only

Comments:

My name is Ted, and I reside in Mililani Town, O‘ahu. I am writing in strong support of SB2796, which offers critical General Excise Tax (GET) relief to the motion picture, digital media, and film production industry—helping make Hawai‘i a more viable location for productions and preserving good jobs for our residents.

Hawai‘i’s film industry has faced challenges from high production costs, including the full retail GET rate applied to many expenses (up to 4.5% on O‘ahu), which adds significant burdens compared to other filming locations with lower taxes or incentives. This has driven projects elsewhere, reducing local employment in crew positions, support services, and related businesses.

SB2796 addresses this by:

- Applying the lower manufacturing/wholesale GET rate (0.5%) to qualified motion picture, digital media, and film productions—aligning them with other manufacturing activities and reducing overall tax costs.
- Repealing the outdated definition in the film tax credit statute (HRS §235-17) that limits “qualified production costs” to those subject to the highest GET rate, allowing broader eligibility and better synergy with the income tax credit.
- Providing a partial exemption for motion picture project employers on receipts disbursed as wages and benefits, further lowering barriers to hiring local talent.

These changes would make filming in Hawai‘i more cost-competitive without creating new major expenditures for the state. The industry delivers high economic returns: productions spend heavily on local hotels, catering, transportation, equipment rentals, construction, and more—creating ripple effects across sectors. It also promotes Hawai‘i globally, supporting tourism recovery and diversification.

As a Hawai‘i resident concerned about job opportunities and economic stability (especially post-pandemic), I believe SB2796 is a smart, targeted step to bring productions back, support union and non-union jobs, and spread benefits to neighbor islands. Paired with related measures like SB2580, it can help sustain this creative, clean industry that showcases our culture and landscapes.

I respectfully urge the Committee to pass SB2796 to provide much-needed relief, keep talent and dollars in Hawai'i, and foster long-term growth in film and media.

Mahalo nui loa for considering this testimony and for your dedication to supporting Hawai'i's economy and workforce.

Sincerely,

Ted

SB-2796

Submitted on: 2/1/2026 9:16:02 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
William Kahuanui Paleka III	Individual	Support	Written Testimony Only

Comments:

I support this bill bc it creates many jobs for kanaka and talents to be showcased pau =E KU=

Written Testimony In Support of SB 2796

To the Chair, Vice Chair, and Members of the Committee,

I submit this testimony in support of this bill based on direct experience working in Hawai'i's film and television industry. Mahalo to Senator Decoite for addressing this specific issue that has been a major issue to Hawai'i's film production.

Since moving to Hawai'i in 2016 I have had the opportunity to work on a number of various film and television series like HAWAI'I FIVE-0, MAGNUM, P.I., TRIPLE FRONTIER, and NCIS: HAWAI'I. I have been able to make a career working in film production and was able to join my union, the Directors Guild of America, in 2021. I have directly benefited by the constant stream of film productions coming to Hawai'i. However, things changed starting in 2024. After the last two television series filming here regularly were canceled, work has significantly dried up since.

The GET on payroll is a major concern for any film or television series looking to come to Hawai'i to film. For the past few years, the state has been **double taxing the income of the local film workers.** When a production sends workers' wages to a payroll company for disbursement, the state charges 4.7% GET on that payment. The payroll company then deducts income taxes on that same money before sending out paychecks. **It's not fair, and it's a red flag to any producers or studios considering shooting in Hawai'i.**

The affect of double taxation is felt by local workers because it discourages productions from coming here. Those that do shoot here will have to trim total shooting days to cover the double taxation on payroll. This bill will help bring mainland production money to the islands and distribute it to local vendors and workers. This bill is not about lowering taxes for corporate studio; it is about stopping the practice of overtaxing local workers' wages. That's why I strongly support this bill. If enacted in conjunction with the other bills focused on improving the terms of our film tax incentives, it will send a strong message that Hawai'i is a film-friendly state.

Hawai'i is already one of the most taxed, and most expensive places to live. We, the film workers, should not be double taxed for doing our jobs to make a living in this beautiful place. Ask yourselves this: "Would you want to be double taxed on your income? Would you want less take-home money after working 12, 14 or even 16 hours a day, over 60 hours a week?" Please, think about us, the film workers, and our families, who need this bill to pass and the 4.7% GET tax to end.

Thank you very much for your time to testify on this matter,

Mahalo,

Ian Petriello Eisenberg

SB-2796

Submitted on: 2/1/2026 9:28:03 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

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

Comments:

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

My name is Mariann Tesauro. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly support SB2580**, Relating to the Motion Picture, Digital Media, and Film Production Income Tax Credit.

This bill is a direct investment in stable, middle-class jobs for Hawaii's creative workforce. The changes proposed in SB 2580 will significantly increase Hawai'i's ability to attract lasting work with thriving wage jobs to stabilize the long-term health of this vital industry. I thank the legislature for their foresight in proposing the increase of the overall cap, the increase of the per production percentages, the inclusion of "streaming platforms" as qualified productions, and the extension of the sunset date will make great strides in supporting the thousands of local working families that are supported by this industry. Excluding companies that incur more than \$60 million in qualified expenditures from the "per production" cap will encourage long-term projects towards our islands.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wages 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. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB 2580 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

I strongly support SB 2580. I urge your committee to do the same. Thank you for the opportunity to testify.

Mahalo,

Mariann Tesauro

SB-2796

Submitted on: 2/1/2026 9:29:01 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Sheela Sharma	Individual	Support	Written Testimony Only

Comments:

We need to support SB 2796 to move film back under manufacturing for GET - where it belongs.

When productions leave, jobs leave with them. This bill supports a sustainable film industry that:

Employs local people

Invests in Hawaii businesses

Creates career paths for our keiki

SB-2796

Submitted on: 2/1/2026 9:29:53 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Nicole Rombaoa	Individual	Support	Written Testimony Only

Comments:

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

My name is Nicole Rombaoa, and I am a local actor and creative professional living and working in Hawai‘i. I am writing in support of SB 2796 because this measure has a direct impact on my livelihood and the sustainability of Hawai‘i’s creative and cultural workforce.

As a working creative, I experience firsthand how policy decisions shape whether opportunities exist locally or whether talent is forced to leave Hawai‘i to pursue viable careers elsewhere. SB 2796 represents an important step toward creating conditions that allow local creatives to remain rooted in our communities while continuing to contribute meaningfully to Hawai‘i’s economy.

The creative industries are not isolated sectors — they intersect with education, tourism, small business, and cultural preservation. When policies support creative work, they strengthen a wide ecosystem of local jobs and entrepreneurial opportunities. When they do not, the effects ripple outward, impacting families, neighborhoods, and the long-term vitality of our local economy.

SB 2796 acknowledges the value of creative professionals as contributors, not afterthoughts. It helps move Hawai‘i toward a future where artists, performers, and creators are recognized as essential workers whose labor deserves stability, respect, and thoughtful policy support.

For me and many others in my community, this bill represents hope — hope that Hawai‘i is committed to investing in its people, honoring creativity as a legitimate profession, and building pathways for future generations to thrive without leaving home.

I respectfully urge the committee to pass SB 2796 and continue advancing policies that uplift Hawai‘i’s creative workforce and strengthen our shared future.

Mahalo for your time and consideration.

Respectfully,

Nicole Rombaoa

SB-2796

Submitted on: 2/1/2026 9:40:50 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Bonnie Porter	Individual	Support	Written Testimony Only

Comments:

We need this bill for our future... Our film Ohana has brought so many beautiful projects to the island. It is pivotal in order to continue to keep our film community thriving. Mahalo.

SB-2796

Submitted on: 2/1/2026 9:52:40 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Michelle Umipeg	Individual	Support	Written Testimony Only

Comments:

I support SB 2796 because film productions need to be back in manufacturing for GET. It reduces the unnecessary tax burden on productions, keeps Hawai'i competitive and production-friendly, helps local crew, vendors, and small businesses, and encourages productions to stay--not leave the state. This bill supports a sustainable film industry that employs local people, invests in Hawai'i businesses, and creates career paths for our keiki.

SB-2796

Submitted on: 2/1/2026 9:53:44 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Stasia Jost	Individual	Support	Written Testimony Only

Comments:

Please bring production back our family is struggling! Please create strong tax incentives!

SB-2796

Submitted on: 2/1/2026 9:53:45 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

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

Comments:

Testimony in Support of SB 2580

Relating to the Film and Digital Media Tax Credit

Aloha Chairs, Vice Chairs, and Members of the Committee,

I strongly support SB 2796. This fixes a critical issue by moving film back under manufacturing for GET where it belongs.

Currently, there is an unnecessary tax burden on productions. By passing this bill, it keeps Hawaii competitive and production-friendly. It helps local actors, crew, vendors and small businesses that benefit from the film industry's money spent in Hawaii. Lastly, it encourages the film industry to stay in Hawaii, keeping jobs local.

I am an actor. Sometimes background, sometimes Principal. I only work in Hawaii. When production leaves, I don't work. I would really prefer production comes to Hawaii and stays in Hawaii.

Mahalo,

Jean Simon

SB-2796

Submitted on: 2/1/2026 9:56:02 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
James Robert Jost	Individual	Support	Written Testimony Only

Comments:

I support this bill. Thank you.

SB-2796

Submitted on: 2/1/2026 10:10:12 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Ronya Honda Takemoto	Individual	Support	Written Testimony Only

Comments:

I support the Hawaii Film & TV industry.

SB-2796

Submitted on: 2/1/2026 10:12:55 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
O. Carr	Individual	Support	Written Testimony Only

Comments:

Aloha! I am a Native Hawaiian actor writing in support of SB 2796. The passage of this bill will help draw productions back to Hawai'i, boost our economy, uplift local talent and help the thousands employed in Hawai'i film industry get back to work.

SB-2796

Submitted on: 2/1/2026 10:13:42 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Kim Luong	Individual	Support	Written Testimony Only

Comments:

We need the film industry

SB-2796

Submitted on: 2/1/2026 10:23:46 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Dorlene Kolina Silva	Individual	Support	Written Testimony Only

Comments:

Testimony in Support of SB2796

Relating to Hawai'i's Film and Television Industry

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

My name is Kolina Silva, and I am writing in strong support of SB2796 to help preserve and strengthen Hawai'i's film and television industry.

As a parent of an aspiring young actress who is growing up in Hawai'i, I have seen firsthand how vital the local film industry is, not just for entertainment, but for real career pathways, education, and economic opportunity for Hawai'i's residents. When productions choose Hawai'i, they create jobs for local actors, crew members, artists, technicians, drivers, caterers, small businesses, and countless others who depend on this industry to support their families.

For local children especially, access to film and television work here at home allows them to pursue their dreams without having to leave Hawai'i or uproot their families. Without continued incentives and legislative support, many productions will take their projects, and their jobs, to other states or countries that are actively investing in their film industries. When that happens, Hawai'i loses not only revenue, but talent.

SB2796 is critical to keeping Hawai'i competitive in a global industry. The bill helps ensure that local talent can continue to develop, that small businesses tied to production can survive, and that Hawai'i remains a viable and attractive place to film. This directly impacts families like mine, who are working hard to build futures here rather than being forced to look elsewhere for opportunity.

The film industry also showcases Hawai'i's culture, landscapes, and people to the world in a meaningful way. Supporting this industry is an investment in our economy, our workforce, and our keiki. I respectfully urge you to pass SB2796 and continue supporting an industry that provides opportunity, inspiration, and stability for so many local families.

Mahalo for your time and consideration.

Respectfully,

Kolina Silva



Valerie Matsunaga PO 330519 Kahului, Maui, HI 96733

Testimony in Support of SB 2796 Relating to Taxation

Aloha Chair DeCoite, Vice Chair Wakai, and Members of the Committee,

My name is Valerie Matsunaga and I am a Maui resident and a SAG-AFTRA actor who has worked in Hawai'i's film and television industry since 2020. I respectfully submit this testimony in strong support of **SB 2796**, a measure that will protect local jobs and make hiring Hawai'i-based talent a more financially viable choice for productions.

As a Neighbor Island actor, I experience firsthand how fragile our creative workforce can be. When productions slow down or choose to hire from outside the state, local performers and crew—especially those of us on Maui and other Neighbor Islands—are often the first to lose work. These are not abstract losses. They translate into fewer workdays, reduced health and pension hours, and real financial strain on local families.

SAG-AFTRA's testimony clearly demonstrates the economic importance of Hawai'i's film and television industry. In 2025 alone, the industry generated tens of millions of dollars in economic activity, tax revenues, and household income for Hawai'i residents. When production declined the following year, our communities felt it immediately. These numbers represent real people—your constituents—who depend on this industry to make a living.

SB 2796 will protect local jobs. Film and television production provides high-quality, middle-class employment with healthcare and pension benefits. By making it more affordable for productions to hire Hawai'i-based talent, this bill helps ensure that local actors are not passed over simply due to budget pressures. It levels the playing field so that hiring local talent is not only the right choice, but a practical one.

When productions invest in Hawai'i talent, they invest in Hawai'i communities. The wages earned stay here—supporting housing, food, transportation, childcare, and local businesses. For Neighbor Island residents like myself, this bill represents stability, dignity, and the ability to continue living and working in the place we call home.

SB 2796 is a **direct investment in Hawai'i's creative workforce** and provides the stability needed to keep local actors and crew members working here rather than being forced to leave the state in search of opportunity elsewhere.

I respectfully urge the Committee to **pass SB 2796** and reaffirm Hawai'i's commitment to its local creative professionals and middle-class workforce.

Mahalo for the opportunity to testify.

Valerie M. K. Matsunaga
Actor

SAG-AFTRA (since 2020)
Email: val.matsunaga@gmail.com

USAW Level 1 Coach, RYT 200 Yoga Certified
Phone: 808-205-5677

SB-2796

Submitted on: 2/1/2026 10:37:22 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Amelia Matera	Individual	Support	Written Testimony Only

Comments:

Testimony in Support of SB 2796

Aloha Chair and Members of the Committee,

I am a Hawai'i resident writing in strong support of SB 2796. This bill represents a practical and thoughtful step toward addressing issues that directly impact our communities and quality of life.

Measures like SB 2796 help ensure that policy decisions reflect the real needs of local residents and promote a more sustainable and equitable future for Hawai'i. I appreciate the Legislature's continued attention to solutions that benefit our state as a whole.

I respectfully urge you to pass SB 2796.

Mahalo for the opportunity to provide testimony.

SB-2796

Submitted on: 2/1/2026 10:48:11 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Isaac Silva	Individual	Support	Written Testimony Only

Comments:

I support bill SB2796 & SB2580

SB-2796

Submitted on: 2/1/2026 10:59:28 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Amy Adams	Individual	Support	Written Testimony Only

Comments:

Please do everything you can to support the local film industry. We have some fiercely talented cast and crew on island, film money brings in multitudes of benefits to the state including advertisement, monetary benefit to many many different sectors (business, catering, food and construction and supply, hotel) and gives good union jobs to families in the state. Young professionals in the business can gain incredible experience that can take them all over the world with opportunities. For the 4 years prior I made almost all my income from film and tv. in the past two years I have made about 5%. I am not alone. please be competitive with other markets and encourage filming in Hawaii. The benefits are tremendous

SB-2796

Submitted on: 2/1/2026 11:02:29 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Tani Siu	Individual	Support	Written Testimony Only

Comments:

I believe that it is important to preserve the Hawaiian culture in every shape and form. What better way to do that than to make it easier to create, film, and share it with the world... while also providing jobs. That way actors can stay in Hawaii and won't have to move to the mainland in order to "make it"

SB-2796

Submitted on: 2/1/2026 11:06:14 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Taj Nakoa	Individual	Support	Written Testimony Only

Comments:

Aloha Chair and Members of the Committee,

I am writing in support of SB 2796. I am a native to Hawai‘i and am an aspiring actor who hopes to build a career in the creative industries here at home.

SB 2796 matters to me because it helps make Hawai‘i a more viable place for film and media production, creating opportunities for local talent. I respectfully urge you to pass this measure.

Mahalo for the opportunity to submit testimony.

SB-2796

Submitted on: 2/1/2026 11:14:57 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Chris Kalei Jr	Individual	Support	Written Testimony Only

Comments:

 I support SB2796

SB-2796

Submitted on: 2/1/2026 11:17:59 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
KALAE PEARCE	Individual	Support	Written Testimony Only

Comments:

I absolutely support and agree that our Hawaii Film industry continue here in our islands. This opens many opportunities for our economy. We cannot let movies represent Hawai'i and not be from Hawai'i. There's no place on Earth that should do that but our beautiful Hawai'i. Mahalo!

SB-2796

Submitted on: 2/1/2026 11:18:11 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Kelsey Sugai	Individual	Support	Written Testimony Only

Comments:

Mahalo nui loa for considering this bill for the betterment of our local film industry. I am in support because I believe it will not only help our industry, but also have positive ripple effects across the state.

SB-2796

Submitted on: 2/1/2026 11:22:13 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
kecia littman	Individual	Support	Written Testimony Only

Comments:

My name is **Kecia Littman**, and I am a proud member of **IATSE Local 665**, representing the technicians and artisans who power Hawai‘i’s entertainment industry. I am writing in strong support of **SB2796** relating to the film industry.

I deeply appreciate the Legislature’s continued commitment to sustaining and strengthening our sector. The provisions in this bill—applying the manufacturer’s general excise tax rate of 0.5% to productions; exempting from GET the amounts passed through by motion picture project employers for wages, payroll taxes, insurance, benefits, and loan-out payments; and formally including “streaming” within the incentive—will have a meaningful and positive impact on the working families who rely on Hawai‘i’s film and television industry.

Our industry supports thousands of local households with stable, skilled, and well-paying jobs that cannot be easily replaced by other sectors. When the film tax incentive is strong, Hawai‘i sees measurable gains in GDP, household earnings, and even visitor spending. When the incentive is weakened, we lose not only economic opportunity but also the ability to tell our own stories on our own shores.

Recent productions illustrate this challenge. Ninety-eight percent of the live-action *Moana* film was shot in Atlanta. *Chief of War* completed a significant portion of its work in Aotearoa, where the currency conversion rate has ranged from NZ\$1.65–1.79 to US\$1 over the past year—and where physical, administrative, and cultural infrastructures far outpace ours. To remain competitive in a global market where other regions are aggressively investing in film, Hawai‘i must strengthen and stabilize its incentive program.

SB2796 represents a meaningful step toward ensuring that Hawai‘i remains a viable, attractive, and culturally grounded home for film and television production. It directly supports thousands of working families and helps preserve Hawai‘i’s voice in the stories being told about our islands.

I strongly support **SB2796**, and I respectfully urge your committee to do the same.

Thank you for the opportunity to testify.

Mahalo,

Kecia Littman

SB-2796

Submitted on: 2/1/2026 11:35:29 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

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

Comments:

Aloha,

My name is Nicholas Myers. I am an actor within Hawaii's vast network of performing artists. This industry means everything to me, and I strongly support this bill because the film industry has always allowed me to work and express myself as an artist when I haven't been able to otherwise. Co-star and background work have allowed me to catch up on my financial stability, and further my career and creative freedom as an actor in Hawaii. It would be a great amiss to see less opportunity for actors like myself to receive less income and opportunity from higher quality film and TV production. So this is why I support SB 2796, as it will protect and provide more local jobs for Hawaii's creative workforce.

sincerely,

Nicholas Paul Myers

SB-2796

Submitted on: 2/1/2026 11:36:11 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Noelani Willis	Individual	Support	Written Testimony Only

Comments:



SB-2796

Submitted on: 2/1/2026 11:39:00 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Frances Kealoha	Individual	Support	Written Testimony Only

Comments:

My name is Frances Kealoha, and I am submitting this testimony on behalf of my family and countless others who have built their lives around the film and television industry.

For more than a decade, the majority of my immediate and extended family have worked steadily in this industry. My brother, cousins, their spouses, and even my nephews have held careers across different departments—skilled, professional work that allowed them to support their families, pay mortgages, and contribute to their local economies. These were not temporary or casual jobs. These were long-term careers.

Over the past year, every one of them has been laid off.

This was not due to lack of experience, poor performance, or unwillingness to work. It was the result of industry-wide shutdowns and instability that have left thousands of qualified workers without income. Families who once had reliable paychecks were suddenly forced into survival mode. Parents scrambled to find any available work—often outside their field and at significantly lower wages—just to keep food on the table and avoid losing their homes.

The impact has been devastating. Mortgages are at risk. Savings have been depleted. Health insurance has been lost. Career momentum built over decades has stalled, and in some cases disappeared entirely. The emotional toll—stress, anxiety, and uncertainty—has been immense, not just for the workers themselves but for their spouses and children as well.

The film and television industry is often discussed in terms of entertainment or luxury, but the reality is that it is a labor industry made up of middle-class workers: technicians, craftspeople, drivers, coordinators, editors, and support staff. When the industry shuts down, entire communities feel the consequences—restaurants, small businesses, rental markets, and local tax bases all suffer alongside these families.

I urge this legislature to recognize that what is happening is not temporary discomfort, but a prolonged economic crisis for a skilled workforce that wants to work and has a proven history of doing so.

These workers are not asking for special treatment. They are asking for the opportunity to return to work, to support their families, and to continue contributing to the economy as they have for years.

Thank you for taking the time to hear these voices and for considering the real human impact behind these numbers.

Respectfully,

Frances Kealoha

SB-2796

Submitted on: 2/1/2026 11:47:46 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Flordeliza Gainey	Individual	Support	Written Testimony Only

Comments:

Bring more films to Hawaii! It will benefit the island and the people in the film industry.

SB-2796

Submitted on: 2/1/2026 11:51:45 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Tyree kahakai	Individual	Support	Written Testimony Only

Comments:

I support

SB-2796

Submitted on: 2/1/2026 11:58:51 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

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

Comments:

Films are forever and they touch every aspect of the Hawai'i community. DON'T TAKE THIS LEGACY AWAY FROM THE PEOPLE OF HAWAII. Mahalo for your support.

SB-2796

Submitted on: 2/2/2026 12:06:32 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Alice Dorgans	Individual	Support	Written Testimony Only

Comments:

Please bring back filming the Hawa'i!

SB-2796

Submitted on: 2/2/2026 12:16:05 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Jacquleen Miramontes	Individual	Support	Written Testimony Only

Comments:

The Hawai'i film industry has drastically changed from thriving to almost a ghost town in such a short period of time and it's very devastating on so many levels. So much local talent ready for work, from actors, crew, vendors and small businesses, all now effected with little to minimal work. Hawai'i deserves to be thriving and production friendly. Tax burdens in Hawai'i bring many missed opportunities for local talent and businesses to thrive and contribute to a bigger cause, as well as shine a light to a multi-cultural world and beautiful nature that most of the world may not ever know. Unessessary tax burdens on productions causes a huge ripple effect that I'm sure many do not even consider. It truly is devastating how much opportunity is lost. I stand with supporting local and supporting growth and a thriving island & film community. We go to Kualoa Ranch and see just a snippet of how much work has been filmed here and for productions to now go to places like Atlanta, New Zealand, Vegas, etc. just seems disrespectful to the people and the land. We not only need change but rely on it for everyone's successes.

SB-2796

Submitted on: 2/2/2026 12:33:29 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Noriko Heward	Individual	Support	Written Testimony Only

Comments:

Please save Hawaii's film industry! There are so many talented people on our islands. Hawaii deserves to be seen on the big screen across the world. Please help us!

SB-2796

Submitted on: 2/2/2026 12:38:48 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
ANTHONT DANIEL	Individual	Support	Written Testimony Only

Comments:

ALOHA DEAR FAN ,MOVIE GOER,TV WATCHER AND STREAMER,WE NEED TO RESTRUCTURE THE TAX SYSYTEM TO BENIFIT ALL IN HAWAII, THE WORLD NEEDS HAWAII PRESENCE ON A GLOBAL SCALE,WE ARE THE BEST FOR ALL TYPE OF PRODUCTIONS,WE FORGET THAT HAWAII BRINGS GREAT MEMORIES TO PEOPLE WHO HAVE VISITED AND HAWAII OFFERS DREAMS FOR FUTURE TOURIST , MAYBE WE NEED TO INCORPRATE HAWAII TOURISM BOARD IN THE TAX CREDIT FREE ADVERTISING .,ALSO HAWAII WE ONLY NEED A VALID ID TO WORK NO PASSPORT REQUIRED SO KEEPING PRODUCTIONS IN HAWAII'S 50th STATE WE KEEP IT IN THE UNITED STATES OF AMERICAN ,A CLEAN DECISION WILL SAVE MORE JOBS FOR THE PEOPLE OF HAWAII ., PLEASE MAKE HAWAII THE OHANA OF THE WORLD OF PRODUTIONS.ALOHA AND MAHALO LEGISLATURES PLEASE MAKE THIS HAPPEN.

SB-2796

Submitted on: 2/2/2026 12:40:31 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

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

Comments:

Please pass SB2796 because I know thousands of Kamaaina will benefit.

SB-2796

Submitted on: 2/2/2026 1:11:42 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
HENRY IAN CUSICK	Individual	Support	Written Testimony Only

Comments:

Aloha Chair DeCoite, Vice Chair Wakai, and the Members of the Committee,

Thank you for the opportunity to testify in SUPPORT of SB 2796 RELATING TO TAXATION.

SAG-AFTRA represents over 160,000 actors, recording artists, and media professionals nationwide and over 1400 in Hawai'i. 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.

As the latest DBEDT figures indicate, in 2025 our film and television industry generated \$79,839,500 in sales or economic activity, \$4,984,200 in estimated tax revenues, and \$18,460,000 in Hawaii household income generated because of the qualified productions. Compare this with 2024 numbers, 2024 our film and television industry generated \$324,150,100 in sales or economic activity, \$20,235,960 in estimated tax revenues, and \$74,948,000 in Hawaii household income generated because of the qualified productions.

Last year we experienced a very real slowdown in production, and our members, local people with families, our friends and neighbors - your constituents, felt it acutely.

SB 2796 will protect local jobs. Film and TV production provides high-quality jobs, healthcare, and pension benefits. This bill makes it more affordable for productions to stay in Hawaii and hire local talent.

This measure is a direct investment in Hawaii's creative workforce. It provides the stability needed to keep our local actors and crew members working right here at home.

Respectfully,

Henry Ian Cusick, President SAG-AFTRA Hawaii Local

SB-2796

Submitted on: 2/2/2026 1:25:15 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Kylie	Individual	Support	Written Testimony Only

Comments:

Aloha,

As a young native Hawaiian filmmaker, I believe it is very important for Hawai'i to have easier avenues and more incentives to filming here in Hawai'i.

There are many people who want to tell and see Hawaiian stories and stories from Hawai'i. But with the cost of production and lack of incentive we are losing, not only those stories, but that boost to our economy.

With tourism dropping, now is the time to invest in other economic opportunities. Keeping production in Hawai'i will help many locals find jobs, tell our stories, and display our beautiful islands.

I stand in support of this bill and the opportunities it will provide for locals, Hawaiians, the economy, and our voices.

SB-2796

Submitted on: 2/2/2026 1:49:06 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Toi Nofoa	Individual	Support	Written Testimony Only

Comments:

IM FOR THIS BILL

SB-2796

Submitted on: 2/2/2026 1:59:44 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Genevieve Norton	Individual	Support	Written Testimony Only

Comments:

Hello, I wanted to submit written testimony for SB2796 as I believe supporting this bill will help the struggling Hawaiian film industry and those associated. Many local film crew have seen a decline in jobs and opportunities due to outsourcing. If we want to have a more robust film industry it's my belief that bills like these should pass.

Mahalo for your time and consideration.

SB-2796

Submitted on: 2/2/2026 2:06:17 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Malia Kalai	Individual	Support	Written Testimony Only

Comments:

I support SB2796.

SB-2796

Submitted on: 2/2/2026 2:18:42 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

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

Comments:

I Support SB2796.

SB-2796

Submitted on: 2/2/2026 2:19:40 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Leyla	Individual	Support	Written Testimony Only

Comments:

We need to Malama the culture, the aina, the language, the traditions, all of it. Let's stop erasing what we stand for and what we love. Mahalo

SB-2796

Submitted on: 2/2/2026 2:35:58 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Bianca Matthews-Inofinada	Individual	Support	Written Testimony Only

Comments:

I support SB2796.

SB-2796

Submitted on: 2/2/2026 2:36:25 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
fabienne lequertier	Individual	Support	Written Testimony Only

Comments:

To the Hawai'i State Legislature,

I write to express my full support for **Bill SB2796**, which would strengthen film and television production in Hawaii while prioritizing the employment of local residents.

Providing jobs and valuing the talents of Hawaiians is not only an economic necessity—it is a moral responsibility. This bill represents an important step toward making local hiring and skill development the standard within the industry.

By supporting SB2796, you are supporting Hawaii's people, preserving local expertise, and ensuring that the benefits of film and television production remain within the community.

Thank you for your consideration.

Respectfully,
Fabienne Lequertier

SB-2796

Submitted on: 2/2/2026 3:26:16 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Mikiala Akau	Individual	Support	Written Testimony Only

Comments:

I support this bill and the Hawaii Film Industry.

SB-2796

Submitted on: 2/2/2026 3:37:40 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Chanel Lo	Individual	Support	Written Testimony Only

Comments:

I support the Hawai'i film industry.

SB-2796

Submitted on: 2/2/2026 4:36:48 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

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

Comments:



SB-2796

Submitted on: 2/2/2026 4:45:43 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Anthony Czumalowski	Individual	Support	Written Testimony Only

Comments:

Yes on SB 2796!

please consider making Hawai'i a place to tell and share stories with the world!

SB-2796

Submitted on: 2/2/2026 5:04:02 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Weylene Brown	Individual	Support	Written Testimony Only

Comments:

Born and raised in Hawaii I grew up watching shows like Magnum PI & even watching them film by their beach house they filmed at. Hawaii 5-0, lilo and stitch, chief of war most recently, 50 first dates and more!!! I approve and support this bill as we need to keep the Hawai'i film industry going!

SB-2796

Submitted on: 2/2/2026 5:28:14 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Kathleen Stuart	Individual	Support	Written Testimony Only

Comments:

Let's give films more incentive to come to Hawai'i!

SB-2796

Submitted on: 2/2/2026 5:48:05 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Lauren Ballesteros-Watanabe	Individual	Support	Written Testimony Only

Comments:

Aloha e Chair DeCoite and Vice-Chair Waikai and members of the Committee,

I am writing in support of SB2796. As an actor and indie filmmaker, I have had the extreme pleasure of working on local and national projects filmed in Hawai'i. Every time, the local crew are what makes the work special. That comes after knowing what it is like filming elsewhere. The aloha on set is because of local hires and they deserve to work on major productions that support union labor, as well as small business vendors getting major contracts to keep their work sustainable. Major productions belong in Hawai'i because our people have proven they can handle the work. If the state can please help usher in more productions, which ultimately benefit our local economy, we have a whole ecosystem of industry workers that will benefit.

Please help bring the film industry back in Hawai'i by passing SB2796. Mahalo!

Me ke aloha,
Lauren Ballesteros-Watanabe

SB-2796

Submitted on: 2/2/2026 5:54:59 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Brittany Penaroza	Individual	Support	Written Testimony Only

Comments:

When more film work stays in Hawai‘i, it keeps money circulating in our local economy instead of exporting opportunity elsewhere. It also allows our stories, landscapes, and communities to be represented authentically, by people who live here and understand this place.

Please! The people of Hawaii are struggling and this would help

SB-2796

Submitted on: 2/2/2026 6:11:52 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Jenn Alshemary	Individual	Support	Written Testimony Only

Comments:

Aloha Chair and Members of the Committee,

My name is Jennifer Alshemary, and I strongly support SB 2796, which adjusts the general excise tax (GET) structure for motion picture, digital media, and film productions in Hawai‘i. This bill will apply the manufacturing GET rate to film and media projects and expand exemptions for amounts paid to local workers, including wages, payroll taxes, benefits, and payments to loan-out companies.

I support this bill because it strengthens Hawai‘i’s creative economy and helps ensure that our local artists, technicians, and production professionals can compete for projects without being undercut by high tax burdens. By reducing tax costs tied to hiring local talent, SB 2796 makes it more attractive for productions to employ Hawai‘i residents — boosting job opportunities and fostering career growth right here in our community.

Additionally, this bill will encourage more film, digital, and media work in the islands, attracting outside investment that can circulate through local businesses, from hospitality to services, without compromising our quality of life.

For these reasons, I respectfully urge you to support SB 2796 and help Hawai‘i build a more resilient and inclusive creative economy.

Mahalo nui loa.

SB-2796

Submitted on: 2/2/2026 6:23:37 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Kelly Kraynek	Individual	Support	Written Testimony Only

Comments:

Aloha chair, vice chair, and members of the committee. my name is Kelly Kraynek. I've worked in the film industry for 23 years. I stand on my written testimony to support SB2796. thank you for the opportunity to testify.

SB-2796

Submitted on: 2/2/2026 6:47:45 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Malosi	Individual	Support	Written Testimony Only

Comments:

Aloha my name is malosi writing in to support SB2796 in hopes for more film work in Hawai'i not just for actors but for film crew as well. More work means more opportunities for people to follow their dreams and make a living for their families. Mahalo

TESTIMONY IN STRONG SUPPORT OF SB 2796

RELATING TO TAXATION

Aloha Chair DeCoite, Vice Chair Wakai, and Members of the Committee,

Thank you, Senator DeCoite, for scheduling **SB 2796** and allowing us to testify on this measure.

I am a Honolulu-based publicist and have worked on productions in Hawaii since 1997 including *Baywatch Hawaii*, *Hawaii*, *LOST*, *Off the Map*, *Magnum P.I.*, *NCIS Hawaii*, and many more local and independent features. I am also a founding member of the Hawaii Film Alliance.

One of the most significant cost concerns facing film and television productions in Hawai'i is the current application of the General Excise Tax (GET) to payroll. When productions remit payroll funds to a payroll service, those payments are subject to GET, and the same wages are later subject to income tax withholding before workers are paid. Films that shoot here will have to trim total shoot days to cover the higher cost of the payroll.

SB 2796 will help bring mainland production money to the islands and ensure those funds flow into Hawai'i's economy through local labor and businesses. This bill is not about lowering taxes for corporate studios; it is about stopping the practice of overtaxing local workers' wages.

Alongside other measures aimed at improving the state's film industry, SB 2796 sends a clear message that Hawai'i is serious about supporting its workforce and maintaining a fair, competitive environment for production.

Sincerely,

M. Kristin Jackson

SB-2796

Submitted on: 2/2/2026 7:14:25 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Nigel Nally	Individual	Support	Written Testimony Only

Comments:

Aloha

SB-2796

Submitted on: 2/2/2026 7:18:09 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Kyra Ah Sam	Individual	Support	Written Testimony Only

Comments:



SB-2796

Submitted on: 2/2/2026 7:20:26 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
christy lucas	Individual	Support	Written Testimony Only

Comments:

Please support and pass this Bill for Hawaii Film Industry to continue filming in all Hawaii islands

SB-2796

Submitted on: 2/2/2026 7:27:18 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

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

Comments:

Aloha Chair DeCoite, Vice Chair Wakai, 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 SB 2796**, Relating to taxation.

The changes proposed in SB 2796 will protect local jobs for local working families. By exempting amounts disbursed for local employee wages, salaries, taxes, and benefits from the GET, as well as applying the lower manufacturing GET rate to film production, this bill makes hiring Hawai'i talent a more financially viable choice for productions.

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. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB 2796 will support thousands of working families in Hawai'i.

I strongly support SB 2796. I urge your committee to do the same. Thank you for the opportunity to testify.

Mahalo,

Kevin Kersting

SB-2796

Submitted on: 2/2/2026 7:30:55 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Frank Mitchell	Individual	Support	Written Testimony Only

Comments:

I am in full support of SB 2796. I am a member of both SAG-AFTRA and IATSE 665.

For the past few years, the state has been double taxing the income of local film workers. When a production sends workers' wages to a payroll company for disbursement, the state charges 4.7% GET on that payment. The payroll company then deducts income taxes on that same money before sending out paychecks. It's not fair, and it's a red flag to any producers or studios considering shooting in Hawai'i and I'm not sure how this is even allowed.

The affect of double taxation is felt by local workers because it discourages productions from coming here. Those that do shoot here will have to trim total shooting days to cover the double taxation on payroll. This bill will help bring mainland production money to the islands and distribute it to local vendors and workers. This bill is not about lowering taxes for corporate studio; it is about stopping the practice of overtaxing local workers' wages. That's why I strongly support this bill. If enacted in conjunction with the other bills focused on improving the terms of our film tax incentives, it will send a strong message that Hawai'i is a film-friendly state.

Thank you,

Frank Mitchell

SB-2796

Submitted on: 2/2/2026 7:32:29 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Hualalai Chung	Individual	Support	Written Testimony Only

Comments:

Aloha my name is Hualālai Chung and I am writing in support of SB 2796. As a Native Hawaiian actor born and raised here in the islands, my biggest drive is to continue story telling as our ancestors before us. The film industry here in Hawaii has been a strong economic contributor to the growth of work opportunities for our local communities, in addition to giving folks like myself the opportunity to tell stories as our kupuna had.

Mahalo for the consideration and for your support of our film industry!

SB-2796

Submitted on: 2/2/2026 7:33:38 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
reynaldo a mozo	Individual	Support	Written Testimony Only

Comments:

Aloha Kakou

My name is (Allen) Reynaldo Mozo and I would like to state my support for SB2796 and urge others to do the same.

I am a long standing craftsman in the Hawai'i film industry with 35 years in the local industry. I believe this bill will help improve the growth, health and stability of the Hawai'i film production and will benefit the many local workers , business's , their ohana and communities.

Mahalo for the consideration and opportunity to testify.

Allen Mozo

SB-2796

Submitted on: 2/2/2026 7:37:37 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

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

Comments:

Written Testimony in Support of SB2796

Submitted by: Ryan Johnson, Hawai‘i Resident

To the Honorable Members of the Legislature,

My name is Ryan Johnson, and I am a Hawai‘i resident, small business owner, and working creative.

I’m submitting testimony in support of SB2796 because I’ve seen firsthand how difficult it is to build a sustainable creative career in Hawai‘i, even when the talent, locations, and passion already exist here.

I work in tourism and media, and over the years I’ve met many local creatives—camera operators, editors, actors, writers, sound technicians, and production assistants—who want to stay in Hawai‘i. Most don’t leave because they want to. They leave because the work leaves first.

When productions don’t come here consistently, local talent can’t rely on steady income. When steady income isn’t possible, people are forced to move to the mainland to survive. Once they leave, Hawai‘i loses not just workers, but experience, mentorship, and a growing creative foundation that could have stayed local.

I've also seen how inconsistent production incentives make it hard for outside projects to commit long-term to Hawai'i. Crews can't plan, small businesses can't rely on predictable demand, and young people who want to enter the industry don't see a future here. That uncertainty hurts families, discourages workforce development, and pushes opportunity out of state.

SB2796 represents a chance to change that trajectory. Strengthening Hawai'i's film and creative production industry isn't about catering to Hollywood. It's about creating stable, skilled jobs, keeping local talent home, and allowing Hawai'i residents to tell Hawai'i stories with cultural understanding and respect.

A strong film industry supports far more than actors and directors. It supports drivers, carpenters, caterers, hotels, restaurants, and small businesses across the islands. It keeps money circulating locally and helps diversify an economy that is already under strain.

I believe SB2796 is an investment in Hawai'i's people, its workforce, and its long-term economic health. I respectfully urge you to support this bill.

Mahalo for your time and consideration.

Respectfully,

Ryan Johnson

Hawai'i Resident

SB-2796

Submitted on: 2/2/2026 7:38:14 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Audrey Hayashi	Individual	Support	Written Testimony Only

Comments:

I support our film industry

SB-2796

Submitted on: 2/2/2026 7:41:42 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Katrina Turner	Individual	Support	Written Testimony Only

Comments:

Support the film industry!

TESTIMONY IN SUPPORT OF SB2796

Submitted by: Katie Doyle

Position: Support

2.2.26

Thank you for taking the time to consider my written testimony in support of SB2796

I am an Emmy Award winning (season one, *The White Lotus*) Location Casting Director, a Teamster with Local 996, a long time member of SAG-AFTRA, and one of only two (2) Casting Directors in Hawaii who have been inducted into the Casting Society of America. Prior to my tenure as a Casting Director, I was an actress who made a living in the industry appearing in dozens of commercials, television programs and feature films. My husband and I have lived on Oahu for over 30 years and our only son was born at the Queen's Hospital in October of 2000.

Please consider this Bill to lower manufacturing GET rate for film production and exempt amounts disbursed for local employee wages & salaries. This will help protect local jobs and makes hiring Hawaii talent a more financially viable choice for productions.

Through my work as a Location Casting Director, and we are just one small department among many on productions such as *The White Lotus*, *Chief of War*, *The Wrecking Crew*, *Protecting Jared*, *Big Eyes*, *Godzilla*, *Jurassic World*, *Jurassic World: Fallen Kingdom*, *Snatched*, *Jumanji: Welcome to the Jungle*, *Jungle Cruise*, *Triple Frontier*, *Midway*, *Hobbs & Shaw* and *The Wrong Missy*, to name a few, we have been fortunate to hire thousands of local actors as Principal or Extra talent. Our department has generated dozens of additional jobs for local people as Stand Ins and Production Assistants. Over the years, we have been grateful to see an increase in the scope and number of Principal Roles we are being asked to cast locally rather than flying someone in from LA or NY. This is indicative not only of the growth of the industry here in Hawaii but of the increased quality of the training and experience our local talent is being afforded. The hard work and dedication of many is just now beginning to pay off for us literally and figuratively. As numerous producers and their teams have taken great pains to explain to our administration, this growth will not continue with the current cap in place. The most relevant and personal experience for me has been watching the demise of the film industry in New Orleans where mistakes about a tax cap were clearly made and the incredible boom in Atlanta, where it seems wiser heads prevailed.

There are myriad of examples and statistics to prove how our industry brings in millions of dollars to our local economy directly and indirectly through the catering industry, hotel industry, local shops, etc etc... but for me it's much more personal. The people in my industry are solution oriented and, in general, they are among the most generous people in the world. We all gain when these people come into our communities with fresh ideas and willingness to jump onto community boards, put their kids into our public schools, open up their own businesses, volunteer, make donations to local non profits. I have been privileged to work on all of our islands and whenever a production comes in, they are seeking ways to benefit the community that will host them - sometimes for a year at a time. I was a Girl Scout and these guys follow our motto of always leaving a place better than how they found it.

Lastly, I humbly suggest that we who live and work here in the film and television industry are an asset to our state. My husband is a teacher and a social worker working with our most challenge houseless population. We make efforts to volunteer to make our neighborhood a better and safer place for all. Personally, I don't know anyone in our industry who doesn't put in work hours that would make most "normal" people collapse while continuing to contribute volunteer time for many projects. We pay taxes, contribute to our community in many ways and understand the gravity of what will happen if we don't make it more attractive to bring in film productions.

Respectfully Submitted,

Katie Doyle-Hummel, Local 996, CSA
Location Casting Director
katiedoylecasting@gmail.com
808.258.7185

SB-2796

Submitted on: 2/2/2026 8:00:24 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
claudia kühn	Individual	Support	Written Testimony Only

Comments:

ich möchte die Filmindustrie in Hawaii mit dieser Eingabe unterstützen,

es hängen viele Arbeitsplätze daran und viele Menschen leben davon

Danke

C.Kühn

SB-2796

Submitted on: 2/2/2026 8:02:06 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Barrie Kealoha	Individual	Support	Written Testimony Only

Comments:

I am Barrie Kealoha, a local actor and performer on O'ahu. Tax credits need to be restructured here in order to entice movies abd TV shows with Hawaiian stories to be shot here on the 'Āina. There are too many talented people here who deserve to tell their own stories, rhat we shouldn't have our talent outsourced to New Zealand or the mainland.

SB-2796

Submitted on: 2/2/2026 8:05:28 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

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

Comments:

Aloha Chair DeCoite, Vice Chair Wakai, and Members of the Committee,

My name is Lisa Lee Mitchell. I am a member of IATSE Local 665 and have worked in the Hawai'i film and entertainment industry for over 25 years. I am writing in full support of SB 2796.

The application of the General Excise Tax (GET) on payroll is a significant deterrent for any production considering Hawai'i. Currently, our state effectively subjects local film workers' income to double taxation:

1. **The GET Charge:** When a production sends wages to a payroll company for disbursement, the state applies a **4.7% GET** on that total payment.
2. **Income Tax:** The payroll company then deducts standard income taxes from that same money before the workers receive their paychecks.

This practice is inherently unfair and serves as a major "red flag" for studios and producers. The **effect of this double taxation** is felt most by local workers. It discourages productions from choosing Hawai'i, and for those that do come, it often forces them to trim shooting days to cover the added cost of the GET on payroll. Reducing shooting days directly translates to fewer hours and lower earnings for our local crews.

It is important to clarify that **SB 2796 is not about lowering taxes for corporate studios**. It is about ending the practice of overtaxing the wages of local workers. By removing this barrier, we encourage mainland production money to flow into the islands, where it is distributed among local vendors and working families.

When enacted in conjunction with other measures to improve our film tax incentives, this bill will send a clear and powerful message that Hawai'i is a film-friendly state committed to a thriving creative economy.

I strongly support SB 2796 and urge your committee to pass this bill. Mahalo for your time and for your consideration.

Sincerely,

Lisa Lee Mitchell

SB-2796

Submitted on: 2/2/2026 8:15:48 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

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 SB 2796, Relating to taxation.**

The changes proposed in SB 2796 will protect local jobs for local working families. By exempting amounts disbursed for local employee wages, salaries, taxes, and benefits from the GET, as well as applying the lower manufacturing GET rate to film production, this bill makes hiring Hawai'i talent a more financially viable choice for productions.

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. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB 2796 will support thousands of working families in Hawai'i.

I strongly support SB 2796, and I urge your committee to do the same. Mahalo,

Thomas Penny

SB-2796

Submitted on: 2/2/2026 8:16:24 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Chanielle Feliciano	Individual	Support	Written Testimony Only

Comments:

Mahalo for the opportunity to testify in support of SB2796. This bill helps keep Hawai‘i competitive, supports local film and media jobs, and brings economic activity to our communities. I respectfully urge your support.

Mahalo.

SB-2796

Submitted on: 2/2/2026 8:18:16 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Shelly Sakuma	Individual	Support	Written Testimony Only

Comments:

Aloha e my name is Shelly Sakuma,

I am in full support of this bill and would like to see it passed. I support the film industry here in Hawaii to keep our jobs here in Hawaii because it supports our local families. I'm supporting this bill in hopes that my son whom lives on the continent and is very involved in the film industry may one day be able to come home to a prosperous industry instead of having to go elsewhere to continue in his career. Please pass this bill.

Mahalo Nui Loa,

Shelly Sakuma

SB-2796

Submitted on: 2/2/2026 8:19:09 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Melinda Santhany	Individual	Support	Written Testimony Only

Comments:

In support of this bill. Mahalo!

SB-2796

Submitted on: 2/2/2026 8:26:24 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

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

Comments:

I am Sally "Kalei" Davis.

I support this bill. I have worked in the film industry in Hawai'i since the late 1980's. This is the worst it has been. I remember a legislator from last year saying "Hollywood needs to pay their fair share". I told him he would get 0% of 0. Production chases Tax Incentives. Eliminating the GET tax payroll is very important.

Mahalo nui,

Sally "Kalei" Davis

SB-2796

Submitted on: 2/2/2026 8:32:11 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
karmen long	Individual	Support	Written Testimony Only

Comments:

The film industry represents a space where creativity and storytelling can come together in a meaningful way. Film has the power to capture emotion, perspective, and real human experiences, giving people a voice and a way to be seen. For those within it, film becomes a tool for connection, expression, and growth. It's a doorway to understanding stories that might otherwise go unheard.

SB-2796

Submitted on: 2/2/2026 8:48:09 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Meredith Bechirian	Individual	Support	Written Testimony Only

Comments:

To whom it may concern,

I am writing in support of the General Excise Tax exemption for film and television production in Hawai‘i. The film industry provides meaningful economic benefits to the state, including local jobs, small business support, and increased visibility for Hawai‘i as a global destination.

Maintaining this exemption helps keep Hawai‘i competitive with other filming locations and encourages productions to hire local crews and vendors. These projects generate revenue that extends beyond production itself, benefiting hospitality, transportation, and other local industries.

For these reasons, I respectfully urge your continued support of the GET exemption for film and television production.

Mahalo for the opportunity to submit testimony.

Meredith Bechirian

SB-2796

Submitted on: 2/2/2026 8:51:44 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Beatriz Talerico	Individual	Support	Written Testimony Only

Comments:

Chair, Vice Chair, and Members of the Committee,

My name is Beatriz, and I submit this testimony in support of the measure relating to the general excise tax treatment of motion picture, digital media, and film productions.

I am a professional writer working in film and television development. I support policies that strengthen Hawai‘i’s creative economy while ensuring fairness, transparency, and long-term sustainability for the state and its workforce.

This measure appropriately applies the manufacturing general excise tax rate to motion picture and digital media productions while clarifying how qualified production costs are defined. Just as importantly, it exempts from general excise tax the pass-through amounts used for employee wages, salaries, payroll taxes, insurance premiums, employment benefits, and payments to loan-out companies.

From a writer’s perspective, this distinction matters. By exempting labor-related pass-through costs, the bill protects the people who actually make these productions possible. Writers, crew, and creative workers benefit when payroll and employment-related costs are shielded from additional tax burdens. This helps ensure that jobs and compensation remain viable while maintaining tax equity.

The measure also supports greater consistency and accountability in how productions are taxed. Clear and uniform tax treatment reduces ambiguity, strengthens compliance, and builds public trust in the state’s film incentive programs. That trust is essential for the long-term survival of creative tax credits and public support for the industry.

Hawai‘i’s film and digital media sector depends not only on incentives, but also on a stable and transparent policy environment. This bill helps balance economic development with responsible tax policy, while continuing to prioritize local workers and creative professionals.

For these reasons, I respectfully support this measure and appreciate the Legislature’s efforts to ensure Hawai‘i’s creative industries grow in a sustainable and equitable way.

Mahalo for the opportunity to testify.

SB-2796

Submitted on: 2/2/2026 8:57:07 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
seana kofoed	Individual	Support	Written Testimony Only

Comments:

Testimony in Support of SB2796

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

I strongly support SB2796, which reclassifies film and television production under the manufacturing General Excise Tax rate of 0.5 percent instead of the standard 4.5 percent. Film production is, by nature, a manufacturing activity -- transforming local labor, services, and resources into a finished product that is exported and generates significant economic activity.

Film production also contributes to Hawai‘i’s tourism economy through film-induced tourism, or “set-jetting.” Beyond the direct benefits of wages and local vendor spending, film-inspired visitation generates substantial additional revenue for the state. An estimated \$1 billion in visitor spending is connected to Hawai‘i’s on-screen exposure, with approximately \$65 million in state tax revenue attributed solely to film-inspired tourism. Even after accounting for the cost of film tax incentives, this activity results in a net positive return to the state of roughly \$46 million. The long tail of film-tied tourism continues to drive low-impact, high value tourist spending for decades, with identifiable boosts in set-jetting revenue in the 4-5 years following a film or tv show's release. Meaning, to keep (and strengthen) that revenue stream, we must keep generating entertainment here on the islands.

Maintaining the higher GET places Hawai‘i at a competitive disadvantage compared to other states and countries actively courting production. This added tax burden acts as a disincentive to film in the islands, directly impacting local jobs, small businesses, and the many residents who depend on this industry for stable employment.

SB2796 is a practical adjustment that aligns tax policy with economic reality, supports local workers, and helps keep Hawai‘i competitive in a global industry. I respectfully urge your support of this measure.

Mahalo for the opportunity to testify.

seana kofoed, resident of Maunalua / Hawaii Kai

SB-2796

Submitted on: 2/2/2026 9:00:26 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Vincent Laurent Loïc LEQUERTIER	Individual	Support	Written Testimony Only

Comments:

To the Hawai‘i State Legislature,

I strongly support Bill 2796 because it promotes film and television production in Hawaii while ensuring that local people are employed and local talent is valued. This legislation recognizes that Hawaii’s creative workforce should be a direct beneficiary of the economic activity generated on its own soil.

Providing jobs and meaningful opportunities to Hawaiians is not only an economic necessity, it is a moral obligation. Bill 2796 helps turn that principle into practice by encouraging productions to hire locally, develop skills, and invest in the communities that make Hawaii such a unique place to film.

By supporting this bill, Hawaii affirms that economic development and respect for its people must go hand in hand. Bill 2796 sets a standard for responsible production—one that strengthens the local workforce, preserves cultural integrity, and ensures that the benefits of the film industry remain rooted in Hawaii.

Thank you for your consideration.

Respectfully,

Vincent LEQUERTIER

SB-2796

Submitted on: 2/2/2026 9:04:42 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
William Self	Individual	Support	Written Testimony Only

Comments:

Dear Representatives,

This is an investment in your Keiki's Future.

I am now retired from my 35 year, Union Motion Picture Career, and the one thing I know is this:

IT TAKES MONEY TO MAKE MONEY!

If you Pass these resolutions, your Keiki will be working in media for the rest of their lives!

Warmest Regards,

William A. Self,

Full time resident of Hawai'i since 2002

SB-2796

Submitted on: 2/2/2026 9:06:39 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
John C. Meier	Individual	Support	Written Testimony Only

Comments:

Aloha,

I am John C. Meier. I have been working as stuntman here in Hawai'i since 1982. I support this bill.

Mahalo,

John C.Meier

SB-2796

Submitted on: 2/2/2026 9:09:02 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Ishmail Hills	Individual	Support	Written Testimony Only

Comments:

My name is Ishmail Hills. I support this bill because it will support local families here in the state. Thousands of families here in the state are struggling and looking for other lines of work. This bill will be highly beneficial to the economy and to the locals that live here. Thank you.

SB-2796

Submitted on: 2/2/2026 9:13:41 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
John Salanoa	Individual	Support	Written Testimony Only

Comments:

Aloha Chair DeCoite,

My name is John Salanoa and I stand in support of SB2796

Mahalo,

John Salanoa

SB-2796

Submitted on: 2/2/2026 9:15:16 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Bradley Jackson	Individual	Support	Written Testimony Only

Comments:

Hello Chair, Vice Chair, and members of the committee. My name is Bradley Jackson, I've worked in the industry for 18 years.

This bill will help ammend the tax incentive and allow big budget productions of film and tv to keep Hawaii at the top of there scout list. I stand on my written testimony in support of SB2796. Thank you for the opportunity to testify.

Aloha,

Bradley Jackson

SB-2796

Submitted on: 2/2/2026 9:17:24 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Johnathon Johnson	Individual	Support	Written Testimony Only

Comments:

I am writing in strong support of **SB2796** and appreciate Senator DeCoite's attention to an issue that directly affects Hawai'i's film and television industry.

I am a member of the Directors Guild of America and have worked locally as an Assistant Director on multiple film and television productions, including *Magnum P.I.*, *NCIS: Hawai'i*, *Lilo & Stitch*, and *Protecting Jared*. These projects reflect the type of work that brings outside investment into the state while employing Hawai'i residents and supporting local vendors.

One of the most significant challenges productions face when evaluating Hawai'i as a filming location is the current application of the General Excise Tax to payroll. Under the existing structure, wages paid to local crew are effectively taxed twice—first through GET when payroll funds are processed, and again through standard income tax withholding. This creates an unnecessary financial burden and raises concerns for producers and studios considering whether to bring projects to the islands.

The consequences of this practice are felt most directly by local workers. When payroll costs increase due to double taxation, productions are either discouraged from filming in Hawai'i altogether or forced to reduce shoot days and local hiring to compensate. SB2796 would help remove this barrier, making Hawai'i more competitive while ensuring that production spending continues to flow to local crew members and businesses.

This bill is not about providing tax relief to large studios; it is about correcting an inequitable treatment of workers' wages. When paired with other efforts to strengthen Hawai'i's film incentive programs, SB2796 would send a clear signal that the state values its local workforce and supports a sustainable, film-friendly production environment.

For these reasons, I respectfully urge support for SB2796.

SB-2796

Submitted on: 2/2/2026 9:17:37 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Bobby Silva	Individual	Support	Written Testimony Only

Comments:

I AM IN SUPPORT OF SB2796

SB-2796

Submitted on: 2/2/2026 9:18:11 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Dennis Garber	Individual	Support	Written Testimony Only

Comments:

This will only benefit all of Hawai'i. Film industry workers, hotels, caters, taxis. cleaners, etc.

More films shot here creates more taxes for other industries and more work for more of our people!

SB-2796

Submitted on: 2/2/2026 9:20:42 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Chris Sills	Individual	Support	Written Testimony Only

Comments:

I support this bill and the Hawai'i film industry.

SB-2796

Submitted on: 2/2/2026 9:22:18 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Phyllis Bruce	Individual	Support	Written Testimony Only

Comments:

I support any bill promoting the film industry in Hawaii. Not only do you have a beautiful state, but a beautiful culture as well. It is through movies and tv shows I fell in love with Hawaii and hope to be able to visit once again. The film industry provides so much to your state--not only money, but a chance to tell the Hawaiian culture! Fully support this bill!

SB-2796

Submitted on: 2/2/2026 9:22:52 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Arika Murphy	Individual	Support	Written Testimony Only

Comments:

Aloha!

I have been in multiple shows and movies filmed here in Hawai'i. I know at least 100 local people that benefit from this industry to live and support their families here on multiple islands. Please pass these bills to improve our economic future for this industry.

SB-2796

Submitted on: 2/2/2026 9:24:04 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

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

Comments:

I Lisa Romano a very proud long standing Sag/Aftra member ask humbly for support in voting for a bill that will help bring work to our island home! I give my thanks in advance ! Mahalo nui loa, Lisa Romano

SB-2796

Submitted on: 2/2/2026 9:24:55 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Edward C Lou-Goode	Individual	Support	Written Testimony Only

Comments:

Saving the film business will also help tourism!

SB-2796

Submitted on: 2/2/2026 9:25:18 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Lily Acain	Individual	Support	Written Testimony Only

Comments:

I grew up in Hawaii's film industry and have provided jobs through my training of our local community. We need this industry to survive and thrive.

SB-2796

Submitted on: 2/2/2026 9:25:50 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Kyla Hee	Individual	Support	Written Testimony Only

Comments:

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

My name is Kyla Hee. I am a Native Hawaiian, born and raised in Honolulu, Hawai‘i, and I am a professional actor working in the motion picture and digital media industry. I am writing in strong support of SB2796, relating to taxation for film, digital media, and motion picture productions.

This bill is an important and necessary incentive that directly impacts whether productions choose to film in Hawai‘i or take their projects elsewhere.

Film productions operate on extremely tight budgets and carefully compare costs between states and countries before committing to a location. SB2796 helps level the playing field by applying the manufacturing general excise tax rate to motion picture and digital media productions, rather than the highest general excise tax rate. This adjustment makes Hawai‘i a more financially viable option in an increasingly competitive global industry.

Equally important is the bill’s exemption from the general excise tax on amounts that are passed through by motion picture project employers to cover employee wages, payroll taxes, insurance premiums, employment benefits, and payments to loan-out companies. These costs are not profits—they are direct investments in people. Taxing them at the highest rate places an unnecessary burden on productions and discourages hiring locally.

By exempting these pass-through labor costs, SB2796 incentivizes productions to hire more Hawai‘i residents, pay fair wages, and provide proper benefits and protections for workers. This strengthens the local workforce and encourages productions to build long-term relationships with Hawai‘i-based talent and crew rather than importing labor from outside the state.

From my perspective as a local actor, this bill supports more than just productions—it supports families, careers, and economic stability. When productions come to Hawai‘i, the benefits extend far beyond the set. They support local vendors, small businesses, housing, food services, transportation, and countless other sectors.

SB2796 sends a clear message that Hawai‘i understands how this industry works and is committed to creating smart, modern tax policy that prioritizes local workers while remaining competitive in the global market.

I respectfully urge you to support and pass SB2796. Mahalo for your time, consideration, and continued support of Hawai'i's creative and working communities.

Mahalo nui loa,

Kyla Hee

SB-2796

Submitted on: 2/2/2026 9:26:25 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Debra Grey	Individual	Support	Written Testimony Only

Comments:

To the Hawai‘i State Legislature,

I write to express my full support for Bill SB2796, which would strengthen film and television production in Hawaii while prioritizing the employment of local residents.

Providing jobs and valuing the talents of Hawaiians is not only an economic necessity—it is a moral responsibility. This bill represents an important step toward making local hiring and skill development the standard within the industry.

By supporting SB2796, you are supporting Hawaii’s people, preserving local expertise, and ensuring that the benefits of film and television production remain within the community.

Thank you for your consideration.

Respectfully,
Debra Grey

SB-2796

Submitted on: 2/2/2026 9:28:40 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Melissa Shipman	Individual	Support	Written Testimony Only

Comments:

I work on motion picture and television productions in Hawai‘i and have seen firsthand how important this industry is to local workers. This industry provides jobs to so many local people who rely on these projects to support their families and stay in Hawai‘i.

SB2796 would make Hawai‘i a more competitive place to film. When productions face lower structural costs, they are more likely to hire locally, stay longer, and bring work to the islands instead of taking projects elsewhere.

As crew members, we feel it immediately when productions leave Hawai‘i. Fewer projects mean gaps in employment, loss of health care coverage, and talented local workers being forced to move to the mainland to stay in the industry.

Film and television productions also bring significant benefits beyond the set. When we work, we spend our paychecks locally on rent, food, childcare, and local businesses. Productions support hotels, restaurants, rental houses, construction suppliers, transportation companies and many many other industries across the state. A healthy film industry strengthens the broader local economy.

SB-2796

Submitted on: 2/2/2026 9:40:56 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Moku Durant	Individual	Support	Written Testimony Only

Comments:

Aloha!

My name is Moku Durant and I am a proud Native Hawaiian born and raised on my beautiful island home of O‘ahu. I am an actor who this bill will directly benefit, as the film industry provides many opportunities for Native Hawaiians as well as Hawaii locals with the opportunity to tell stories based in our island home, while showcasing the natural beauty of our ‘aina. Even looking outside of myself, the myriad of jobs that productions bring to local crew members has, for decades, given them stable work that allows them to work in this industry, while not needing to relocate to the continent. The film industry is so important not only for showcasing the islands, but for supporting the livelihood of so many of its inhabitants.

Speaking specifically as an actor, it can be tough to break into an already difficult to enter industry. Being here in the islands makes the challenge exponentially more difficult. People simply see us as "island folk" who don't know what it takes to succeed in this industry. With SB2796, it would make it easier for local talent to break through, as it would give productions a financial incentive to really focus on hiring local talent. Too often, people are flown in to play parts for locals, simply because seeing us as residents living in Hawaii means we are "inexperienced". Many of us just don't get the chance. My hope is that if productions are guided toward local talent, it would allow our people to shine. Hawai'i is small to many people. I want people to see that we are far from small.

With SB 2796, we could breathe much needed life into an industry that can support the locals as well as the local economy. With the ever changing landscape of traditional content consumption, we need to be able to pivot and provide incentives for productions to want to film here. After the cancellation of Rescue: HI Surf, we were, for the first time in literal decades, a state with not large productions. The reason for this is because we simply do not offer to financial incentives that would entice production companies to even want to film here. It especially hurts to see stories set in Hawaii (Chief of War, The Wrecking Crew) filmed in New Zealand. I believe Hawai'i could be the hub for pacific stories and I would love to live in a world where there are a multitude of productions filming on the island.

Aside from the benefit that the film industry would provide for those who work within it, the local economy in industries outside of the film industry. Local businesses would get a boost from

the many individuals coming to our islands to film, plus the hospitality industry could have an influx due to people needing somewhere to stay. I'm FAR from knowledgeable about these things, but it is something I figure would naturally happen when you bring visitors from outside of Hawaii to our islands.

I support this bill and believe that it would give Hawaii a lucrative industry outside of tourism. Plus, as a born and raised Native Hawaiian, I would love to tell stories set here as well as showcase my island home.

Mahalo for your time,

Moku Durant

SB-2796

Submitted on: 2/2/2026 9:41:15 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Quinn Takahashi	Individual	Support	Written Testimony Only

Comments:

I am in support of this.

SB-2796

Submitted on: 2/2/2026 9:48:36 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Lysa Kama-Carr	Individual	Support	Written Testimony Only

Comments:

I am in support of SB 2796.

SB-2796

Submitted on: 2/2/2026 9:50:07 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Jeongbin Won	Individual	Support	Written Testimony Only

Comments:

To: Chair DeCoite, Vice Chair Wakai, and members of the Committee on Economic Development and Tourism

My testimony is in strong support of SB2796 as a young professional in the legal/financial industry and an active contributor in the local creative economy.

From a fiscal perspective, Hawaii is often constrained from being truly competitive due to 'tax friction'. SB2796 would modernize the tax code to fit today's economy. Lowering the GET rate and providing exemptions for payroll-related disbursements would allow for the elimination of the challenges that come with tax pyramiding, which currently drives high-value productions and the high-paying jobs that follow to the mainland.

Considering film production under the manufacturing tax rate recognizes the reality that a film set is also a local engine that builds a product, right here; it provides opportunities, jobs, and stimulates the economy even in areas that may not be as obvious such as catering, hotels, and hardware stores.

Beyond the numbers, it is essential that we keep talent and diversity in Hawaii. Being passive on providing opportunities and an environment for growth would drive away local talent; this would be a massive loss from a refusal to keep the tax policy in pace with the global market.

Supporting SB2796 is a movement of solidarity and a signal to young professionals in Hawaii toward a more modern and diversified economy that promotes local talent, growth, creativity, and innovation.

I respectfully ask that the committee consider these factors to pass this measure with the goal of keeping our talent and tax revenue at home.

Mahalo for the opportunity to share my perspective.

SB-2796

Submitted on: 2/2/2026 9:50:34 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Mark Hack	Individual	Support	Written Testimony Only

Comments:

Working as a Background actor and a current member of SAG-AFTRA, I support this bill. It will help protect local jobs, help to hire local talent, and help projects be more financially positive in choosing Hawaii as a choice for productions.

SB-2796

Submitted on: 2/2/2026 9:51:24 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Cynthia Rubinstein	Individual	Support	Written Testimony Only

Comments:

As a Real Estate Broker here for the last 45 years, there have been numerous occasions that I have had the honor of housing many of the producers, directors and stars of films made here and have seen the infusion of funds that this industry has injected into our economy and it's sustainial. On the other end of this industry I have known many people who have also worked in the film industry and seen firsthand how hard they have worked and how crucial their work has been to their survival. With the closing of this field, many of them are hanging on by a thread, driving Uber or doing whatever small jobs they can find, and therefore not being able to use their particular expertise in their work. Many have been forced to leave the State. Why would we want to kill the golden goose of what appears to be a field of diversification as it has been the only field other than tourism that has generated income flow for this State. Why do we constantly cut off our noses to spite our faces? WHY was Chief of War NOT filmed here.... we all know why-limited tax credits. Do we really want to keep all of our eggs in one basket? Tourism has waned over the last decade for many reasons, the pandemic and the latest lack of visitors is one we are living through now as we see more shops shutter their doors. Are we so flush that we no longer need any income influx? I don't think so. The State of Hawaii needs a good economist to advise them on How To Bring In Capital. Catering to the film industry, especially at a time when our government is trying to stop this industry from filming overseas is like cutting off our own feet and income stream, collectively. Though I'm not an economist, my na'au says that's not a wise move. Please do the right thing for the people of this State.

SB-2796

Submitted on: 2/2/2026 9:51:45 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

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

Comments:

I strongly support SB 2796. Reducing the GET for productions will make Hawaii financially competitive with other locations. The current GET discourages productions from shooting here and must be corrected in order to attract business.

SB-2796

Submitted on: 2/2/2026 9:53:47 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Nicholas Gianforti	Individual	Support	Written Testimony Only

Comments:

I support this bil ass it will protect local jobs and promote hiring local talent.

SB-2796

Submitted on: 2/2/2026 9:53:59 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Amanda Finn	Individual	Support	Written Testimony Only

Comments:

I **strongly support SB2796**, which would strengthen Hawai‘i’s motion picture, digital media, and film production tax credit. As someone who has worked in the Hawai‘i film industry for nearly **20 years**, I have seen firsthand the positive impact it brings to our islands — both culturally and economically.

The incentives in this bill help keep production in Hawai‘i by making us more competitive with other states and countries, encouraging filmmakers to choose our home for major projects. This directly translates into jobs and real income for local crew, actors, service providers, small businesses, and families who depend on this work.

While I don’t rely *solely* on the industry, many of my friends, family, and colleagues do. When productions come here, money is spent locally on housing, food, transportation, equipment rentals, and services — infusing our communities with revenue and opportunity. It also brings pride to Hawai‘i residents by showcasing our unique landscapes and stories on a global stage.

With competition for film and TV productions increasing across the nation, strengthening our tax incentives makes good sense for Hawai‘i’s economy and workforce. Supporting SB2796 is not just about helping creators — it’s about supporting the future of an industry that has helped sustain families here for decades.

SB-2796

Submitted on: 2/2/2026 9:54:28 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Michelle Mazzetti	Individual	Support	Written Testimony Only

Comments:

Hi! I grew up in Kamuela on Hawai'i Island and went away to film school for college, and thanks to the Hawai'i State Film Industry was able to move home and have a successful career following my dreams here in the state. Otherwise, I'd have to move elsewhere to have the business. Living here allows me to not only raise a family, but it allows me to volunteer in supporting my community. Please don't be a part of the diaspora of professionals out of the State of Hawai'i and away from their families. Support SB2796 now so we may continue to grow this sector of the economy and and help Hawaii thrive!

SB-2796

Submitted on: 2/2/2026 9:56:18 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
kamaka	Individual	Support	Written Testimony Only

Comments:

Subject: Testimony in Support of SB2796 – Relating to Taxation

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

I am writing in strong support of SB2796.

This measure is a smart step toward strengthening Hawai‘i’s creative economy. Film and digital media productions bring real, measurable value to our state, local jobs, local spending, and global visibility for Hawai‘i as a destination and business hub. From crew hires and talent to hotels, transportation, food services, and small vendors, the ripple effect touches many sectors.

By creating fair and competitive tax treatment for motion picture and digital media production, SB2796 helps Hawai‘i remain attractive in an industry that is highly mobile and constantly comparing locations. Other states and countries aggressively compete for these projects. If Hawai‘i wants to stay in the game, we must offer a structure that makes sense for producers while still benefiting our communities.

Importantly, these productions do not just generate revenue, they build skills, develop local talent, and create long-term career pathways for residents in media, technology, and the arts. That kind of workforce development cannot be overlooked.

SB2796 is not a giveaway; it is an investment in economic diversification, job creation, and positioning Hawai‘i for the future of digital and creative industries.

For these reasons, I respectfully urge you to support SB2796.

Mahalo for your time and consideration.

SB-2796

Submitted on: 2/2/2026 9:56:37 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Angelica Quinn	Individual	Support	Written Testimony Only

Comments:

Dear Hawaii State Legislature,

Thank you for this important information regarding SB2796. I understand the urgency and the positive impact this bill would have on our local film industry here in Hawaii.

I will submit my testimony in support of SB 2796 today. I am supporting these bills, to help families by by employing our local crew so that they can continue to support their ohana and not have to move to find work elsewhere, to help local actors such as myself continue to work in the island we all love and call home, and encourage other productions to invest their projects to be filmed here on our Hawaiian Islands and fortify our filmmaking industry by continuing to use local hire.

Thank you for your continued advocacy.

Sincerely,

Angelica Quinn

SB-2796

Submitted on: 2/2/2026 9:59:05 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Elexis Draine	Individual	Support	Written Testimony Only

Comments:

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

My name is Elexis Draine, and I am a working actor based in Hawai‘i. I respectfully submit this testimony in strong support of SB2796.

SB2796 proposes important adjustments to the general excise tax structure for motion picture, digital media, and film productions by applying the manufacturing tax rate and providing exemptions for certain amounts that are passed directly through to employee wages, benefits, payroll taxes, insurance, and payments to loan-out companies. These updates help reduce unnecessary tax burdens on productions while ensuring that the funds supporting local workers remain protected.

As a local actor, I have experienced firsthand how film and television productions create meaningful employment opportunities for residents. When productions choose Hawai‘i, they invest directly in our workforce — hiring local performers, crew members, and small businesses that rely on a steady pipeline of projects to remain viable. Policies that make Hawai‘i more competitive encourage productions to film here rather than relocating to other states or countries with more favorable tax structures.

SB2796 supports a practical approach: allowing production companies to reinvest more resources into the people who live and work here. When wages and employment-related expenses are treated more fairly within the tax system, it strengthens job stability for local creatives and helps sustain long-term career pathways in the arts and entertainment industry.

Beyond individual employment, the film industry contributes to broader economic activity, supports local vendors, and showcases Hawai‘i to global audiences. Maintaining a production-friendly environment signals that our state values innovation, workforce development, and economic diversification.

For many of us in the creative sector, the ability to build a career at home — without being forced to move to the continent — is deeply tied to legislation like SB2796. Supporting this bill is an investment in local talent, working families, and the future of Hawai‘i’s creative economy.

Mahalo for the opportunity to provide testimony and for your continued commitment to policies that support Hawai‘i’s workers and industries. I respectfully urge you to pass SB2796.

Sincerely,
Elexis Draine
Hawai'i Actor

SB-2796

Submitted on: 2/2/2026 9:59:23 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Jason Fong	Individual	Support	Written Testimony Only

Comments:

I strongly support SB 2796 to reduce the General Excise Tax burden on film productions.

This change makes it more feasible for productions to hire Hawaii-based talent. When productions can afford to hire local, the benefits ripple through our communities — creating jobs, supporting families, and strengthening our industry from within.

Mahalo for helping make local hiring a smarter, more sustainable choice for filmmakers.

SB-2796

Submitted on: 2/2/2026 9:59:24 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Jorin Young	Individual	Support	Written Testimony Only

Comments:

I am writing in support of **SB2796**, which makes thoughtful adjustments to Hawai‘i’s tax structure for motion picture, digital media, and film production.

SB2796 applies the manufacturing general excise tax (GET) rate to film and digital media productions, lowering the tax burden on an industry that generates significant local employment and creative-sector growth. It also **repeals the requirement that “qualified production costs” be limited to expenses taxed at the highest GET rate**, allowing a more accurate reflection of actual production expenditures.

Additionally, the bill provides a **GET exemption for amounts received by a motion picture project employer that are passed through for wages, payroll taxes, insurance, benefits, and loan-out payments**, reducing unnecessary taxation on essential labor costs and supporting fair compensation for workers.

These changes strengthen Hawai‘i’s competitiveness and help sustain our growing creative industries—industries that directly benefit local workers and community arts programs by expanding opportunities in media, performance, and storytelling.

For these reasons, I respectfully urge the Committee to pass **SB2796**.

SB-2796

Submitted on: 2/2/2026 10:04:28 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Mihyun (aka.Daisy) Murakami	Individual	Support	Written Testimony Only

Comments:

Dear Chair and Members of the Committee,

I am writing to express my strong support for SB 2796.

I am a Hawaii-based actor and producer actively working in film, media, and live productions. Under the current General Excise Tax (GET) structure, productions face financial barriers when hiring local cast and crew, often making it more difficult to prioritize Hawaii-based talent.

SB 2796 would significantly reduce this burden by applying a lower GET rate to film production and exempting wages, salaries, taxes, and benefits paid to local employees. These changes would directly encourage productions to hire locally, protect Hawaii jobs, and strengthen our creative economy.

This bill helps ensure that production spending stays in Hawaii while making our state more competitive and sustainable for the film and creative industries. I respectfully urge you to support and pass SB 2796.

Thank you for your time and consideration.

Sincerely,
Daisy Kim Murakami
Actor /Artist

Honolulu Hawaii

SB-2796

Submitted on: 2/2/2026 10:08:27 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Dylan Sheldon	Testifying for SAG/AFTRA	Support	Written Testimony Only

Comments:

I am a SAG union actor living in Hawaii for 10 years now, I strongly support SB 2580 and SB 2796 to help sustain Hawaii's film industry and middle-class union jobs.

SB-2796

Submitted on: 2/2/2026 10:10:36 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

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

Comments:

This bill modernizes Hawai‘i’s tax structure for film, digital media, and motion picture productions in a way that strengthens the industry while ensuring fairness and clarity. Applying the manufacturing GET rate recognizes production work as a form of creative manufacturing and helps Hawai‘i remain competitive with other states that offer similar tax treatment.

Removing the requirement that “qualified production costs” be tied to the highest GET rate eliminates an unnecessary financial hurdle and aligns the law with how production budgets actually function. This adjustment encourages more projects to choose Hawai‘i and supports a steady pipeline of local jobs.

The bill also provides an important clarification by exempting from GET the amounts a motion picture project employer receives and passes through for wages, payroll taxes, insurance, benefits, and loan-out payments. These funds are not revenue; they are direct labor costs. Treating them appropriately reduces administrative burdens and supports a healthier, more predictable environment for productions and workers alike.

Overall, this measure promotes economic diversification, supports local employment, and ensures Hawai‘i’s tax code reflects the realities of today’s production industry. I respectfully urge the committee to pass this bill.

SB-2796

Submitted on: 2/2/2026 10:11:40 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Pono Cummings	Individual	Support	Written Testimony Only

Comments:

I support this bill and believe it will benefit the people of Hawaii for future generations to come. Films and stories about Hawaii need to be filmed in Hawaii.

SB-2796

Submitted on: 2/2/2026 10:11:55 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

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

Comments:

I support this bill. Please help our film industry thrive again.

SB-2796

Submitted on: 2/2/2026 10:12:48 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

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

Comments:

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

My name is MICHAEL MYERS. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly support SB 2796**, Relating to taxation.

The changes proposed in SB 2796 will protect local jobs for local working families. By exempting amounts disbursed for local employee wages, salaries, taxes, and benefits from the GET, as well as applying the lower manufacturing GET rate to film production, this bill makes hiring Hawai'i talent a more financially viable choice for productions.

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. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB 2796 will support thousands of working families in Hawai'i.

I strongly support SB 2796. I urge your committee to do the same. Thank you for the opportunity to testify.

Mahalo,

MICHAEL MYERS

SB-2796

Submitted on: 2/2/2026 10:16:32 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Terrienne Zonca	Individual	Support	Written Testimony Only

Comments:

Bringing more tv and film work here will help not only the amount of work and jobs here in Hawai'i, but it will also help to showcase Hawai'i utilizing our beautiful home and our local talent as well.

SB-2796

Submitted on: 2/2/2026 10:19:04 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Kuuipo	Individual	Support	Written Testimony Only

Comments:

I SUPPORT Hawaii Films Industry.

SB-2796

Submitted on: 2/2/2026 10:22:17 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

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

Comments:

Aloha Chair and Members,

My name is Ryan “Oki” Okinaka, and I am a professional actor residing and working in Hawai‘i. I am writing in strong support of SB 2796.

As a working actor, I depend on film, television, and digital media productions to make a living here in Hawai‘i. When productions choose our islands as a filming location, they bring real opportunities — from cast calls to consistent work, from creative trades to local vendor partnerships. Without a competitive incentive structure, productions increasingly look to other states and countries with higher credits and more generous exemptions.

SB 2796 strengthens Hawaii’s tax incentives and exemptions for film and media projects. These changes help keep our state relevant in a global marketplace where every percentage point of incentive makes a difference in a production’s choice of location. For actors like me — and others across the creative community — this means greater access to jobs, more auditions, more days on set, and the ability to build a sustainable career without having to move away from home.

Film work in Hawai‘i already supports a broad ecosystem of local talent, crew, small businesses, and families. A stronger incentive package will not only help keep productions here — it will help grow our industry, attract new opportunities, and create a more resilient economic base for performing artists and creative professionals statewide.

I respectfully urge the Committee to support SB 2796 so that actors, creatives, and the broader film community in Hawai‘i can continue to thrive.

Mahalo,

Ryan “Oki” Okinaka

Actor | Hawai‘i

SB-2796

Submitted on: 2/2/2026 10:22:54 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

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

Comments:

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

My name is Erin Stamos, and I'm a resident of Pahoa, HI. I'm a member of IATSE Local 665, the union representing highly skilled film & television workforce in Hawai'i. **I strongly support SB 2796**, Relating to taxation.

The changes proposed in SB 2796 will protect good local jobs for local working families. By exempting amounts disbursed for local employee wages, salaries, taxes, and benefits from the GET, as well as applying the lower manufacturing GET rate to film production, this bill makes hiring Hawai'i talent a more financially viable choice for productions.

The film industry supports thousands of working families in the state of Hawai'i, including those, like myself, on neighbor islands to Oahu. The film industry has many positive ripple effects on the economy, and to remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB 2796 will support thousands of working families in Hawai'i.

I strongly support SB 2796 and I urge you to do the same. Thank you for the opportunity to testify.

Mahalo,

Erin Stamos

Pahoa, HI

I am writing to express my strong support for SB2580 and SB2796. These bills come at an important time for Hawai'i's film industry and the many local professionals who contribute their talent, creativity, and hard work to it.

Having seen firsthand the passion and dedication of our local filmmakers, artists, performers, and crew, I believe these measures will make a meaningful difference. SB2580 and SB2796 create opportunities for local talent to grow and succeed while helping ensure that Hawai'i's stories are told authentically and responsibly.

Supporting these bills means investing in our community, strengthening our creative economy, and creating sustainable jobs for local families. It also helps reinforce Hawai'i's cultural identity by allowing our unique voices to reach a wider audience.

I respectfully urge lawmakers to pass SB2580 and SB2796 and continue supporting the people who help make Hawai'i a vibrant center for creative work.

Mahalo for your time and consideration,

Bliss Models & Talent

SB-2796

Submitted on: 2/2/2026 10:28:07 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Samuel Pablo	Individual	Support	Written Testimony Only

Comments:

Aloha!

My name is Samuel Pablo and I am a professional actor and creative working in film, television, and digital media. I am writing to express my strong support for SB 2580 and SB 2796.

I have spent many years working in California, where a large portion of film and television production is based. While I am grateful for the opportunities I've had there, I would love the chance to work more consistently in Hawai'i. Like many professionals in this industry, I go where the work is. Increasing the number of productions filming in Hawai'i would make it possible for more creatives and crew members to work in the islands rather than having to relocate elsewhere to sustain their careers.

Tax incentives are a critical factor in where productions choose to film. Hawai'i competes directly with other states and countries that aggressively court productions with competitive incentives. Without a strong and reliable tax credit program, many projects simply cannot justify filming here, even when Hawai'i is creatively the perfect choice. Strengthening these incentives helps ensure Hawai'i remains competitive and continues to attract high-quality productions that provide long-term economic benefits.

I support this bill because it helps keep jobs in Hawai'i, encourages investment in local talent, and allows the state to continue telling stories that showcase the islands to the world. Film and television not only generate revenue, but also promote tourism, cultural visibility, and workforce development in a sustainable and meaningful way.

Thank you for your time and for considering this testimony. I respectfully urge you to support this legislation and the continued growth of Hawai'i's film and television industry.

Mahalo, Samuel Pablo

SB-2796

Submitted on: 2/2/2026 10:29:36 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

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

Comments:

Aloha Chair, Vice Chair, and members of the committee. My Name is Brandon Tapati, I've worked in the film and television industry for 15 years. I Stand of my written testimony in support of SB2796. This Industry has given me purpose and allowed me to provide for my family and their future. It has also allowed me to pay it forward on many occasions giving back to my community and uplifting my Lahui. I am proud to be part of this industry and hope to have a long career here at home in hawaii. Mahalo for the opportunity to testify.

SB-2796

Submitted on: 2/2/2026 10:32:24 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Randy Bredehoft	Individual	Support	Written Testimony Only

Comments:

I support this bill as it will attract more film production work to be done here by local Hawaii crews, stabilizing jobs of local Hawaii residents.

SB-2796

Submitted on: 2/2/2026 10:34:03 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
CHIN Edward	Individual	Support	Written Testimony Only

Comments:

Reducing GET for local hires would incentivize film and television projects to fill jobs with residents of Hawai'i.

SB-2796

Submitted on: 2/2/2026 10:35:09 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Anthony Borengasser	Individual	Support	Written Testimony Only

Comments:

I support!

- Anthony Borengasser

SB-2796

Submitted on: 2/2/2026 10:38:15 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Lahaina Grance	Individual	Support	Written Testimony Only

Comments:

Support our film industry professionals and keep Hawaiian families in Hawaii! So many native families depend on the film industry and supporting them enables them to stay here, work here and raise their families here!

SB-2796

Submitted on: 2/2/2026 10:38:55 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Graciella Butler	Individual	Support	Written Testimony Only

Comments:

With Hawai'i's cost of living rising, I think it's important to focus on local jobs and livelihoods. People are already being priced out of paradise or leaving home to chase dreams that can be attainable at home. Hawai'i storytelling should be done in Hawai'i. Locals should not have to fly to another country to film stories made on their land.

SB2796 helps make Hawai'i a more competitive and practical place for productions by clarifying how general excise tax applies and by reducing the tax burden on wages and payroll costs. These are the very costs that support local workers like myself.

SB-2796

Submitted on: 2/2/2026 10:40:55 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Jonathan Reyn Afaga	Individual	Support	Written Testimony Only

Comments:

My name is Jonathan Reyn Afaga, and I am an actor and performing artist here in Hawai'i. Hawai'i's film and media industry has been the source of many invaluable resources and opportunities for artists here. I support SB2796 relating to Taxation in hopes that it will allow Hawai'i's film and media industry to grow and support local artists and our economy.

SB-2796

Submitted on: 2/2/2026 10:41:06 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Jubilee Johanna	Individual	Support	Written Testimony Only

Comments:

I am in favor of this bill and the development of the film industry in Hawai'i

SB-2796

Submitted on: 2/2/2026 10:41:13 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Stephanie Kawasaki	Individual	Support	Written Testimony Only

Comments:

Aloha,

I support SB2796 a tax benefit - that would ultimately benefit our local businesses and economy. The film industry touches all parts of our state! I have personally seen the benefits of all different industries, food, catering, sites, transportation, security, and all aspects of creative filmmakers, actors. Our state has so much to offer in terms of 'ohana, rich culture of working together, and ideal weather conditions that support filmmakers. I support SB2796.

Mahalo, Steff Kawasaki

(Actor- Bliss Model and Talent)

SB-2796

Submitted on: 2/2/2026 10:45:57 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Keith Ordonez	Individual	Support	Written Testimony Only

Comments:

As an inspiring filmmaker, born and raised in Hawai'i, I want to be able to support my home with my new film business, and the tax levys is one of the best ways to be able to allow local business to begin to flourish with less stress as well as allowing our local economic growth to recirculate our residents currently rather than being reliant on outside profits.

In the grander scale, Hawai'i has a stressful economy that is settled on money from outside of our state, and what we need most in order to have a comfortable cost of living is the building of our own self sufficient business, and filmmaking is one of them, which has proven many times over that the film industry can generate massive profits that can help our local economy. What it needs now is the support of tax creates and the release of stress from tax levy.

SB-2796

Submitted on: 2/2/2026 10:52:31 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Geoffrey Lau	Individual	Support	Written Testimony Only

Comments:

The film industry is in dire need of competitive tax incentives. Many local families are struggling to put food on the table for their children due to lack of productions in Hawai'i.

SB-2796

Submitted on: 2/2/2026 10:52:50 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Malia Aiello	Individual	Support	Written Testimony Only

Comments:

Aloha Chair and Members of the Committee,

My name is Malia, and I am a Hawai‘i resident working in the film and media industry. I write in strong support of SB2796.

This measure helps reduce tax burdens on motion picture and digital media productions, making Hawai‘i more competitive while encouraging projects to stay longer and hire locally. These opportunities support not only cast and crew, but also local vendors, small businesses, and families throughout the islands.

SB2796 is especially important for Native Hawaiian and local families who depend on steady employment to be able to continue living at home and continue contributing to their communities. A sustainable film industry allows local talent to build long-term careers at home rather than being forced to leave Hawai‘i for work.

Mahalo for the opportunity to submit testimony in support of SB2796 and for your continued commitment to Hawai‘i’s people and communities.

SB-2796

Submitted on: 2/2/2026 10:53:28 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
William G. Meyer III	Individual	Support	Written Testimony Only

Comments:

Statement of William G. Meyer III

Before the Senate Committee on Economic Development and Tourism in strong support of SB 2796 (Relating to Taxation) Hearing: Tuesday February 3, 2026, at 1:00 pm.

Dear Chair DeCoite, Vice Chair Wakai and Members of the Senate Committee on Economic Development and Tourism:

My name is William G. Meyer III, and I hereby express my strong support of SB 2796.

I have been practicing law in Honolulu since 1979 with a focus on entertainment and intellectual property law and have represented both local and national motion picture and television industry stakeholders in connection with intellectual property and tax matters.

This measure returns the characterization of the motion picture and television industry back to “manufacturing” for GET purposes which characterization held sway for over 13 years (see Section 18-237-23-01.01) until the then Director of Dotax unilaterally changed the rule without justification in 2021 simply declaring that the prior characterization was “inappropriate.” This abrupt change in policy significantly impacted the cost to the film industry doing business in the state of Hawaii and sent an unfavorable message to Hollywood that the administration of Hawaii’s film tax incentive law is erratic and unpredictable. This sudden change also cannibalized the efficacy and value of the refundable production credit under HRS 235-17.

This measure will enhance the overall attractiveness of Hawaii's film industry tax incentive program and will align with the structure that previously brought significant film work to Hawaii.

My thanks to the Senate for taking this matter up and correcting a grave mistake that has had a negative effect on this important industry.

Respectfully submitted

William G. Meyer III

SB-2796

Submitted on: 2/2/2026 10:54:14 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Jennifer Nelson	Individual	Support	Written Testimony Only

Comments:

I fully support SB2796 the film industry should have this unnecessary tax burden removed. It encourages productions to stay and keeps Hawai'i competitive.

SB-2796

Submitted on: 2/2/2026 10:54:32 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Moses Goods	Individual	Support	Written Testimony Only

Comments:

The situation is now dire for film industry professionals based here in Hawai‘i and if relief is not provided for productions wishing to film here it will soon be devastating for us. This is my home and my desire is to stay here in my community doing the work that I do FOR my community. But if our situation doesn’t change soon I may be forced to give up that hope and leave.

SB-2796

Submitted on: 2/2/2026 10:54:36 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Vitor Nogueira	Individual	Support	Written Testimony Only

Comments:

This bill is imperative for Hawaii's future as an east-west nexus of film and the fine arts. It will boost economic growth and propel the state forward as a leader in social and cultural enrichment for the entire nation.

SB-2796

Submitted on: 2/2/2026 10:54:44 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Brigitte Leilani Axelrode	Individual	Support	Written Testimony Only

Comments:

We need this industry to thrive in Hawai‘i!

SB-2796

Submitted on: 2/2/2026 10:56:00 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Lin Miyake	Individual	Support	Written Testimony Only

Comments:

Please bring filming to Hawaii.

SB-2796

Submitted on: 2/2/2026 10:56:30 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Stephanie Tull Coscina	Individual	Support	Written Testimony Only

Comments:

Aloha Senators and The Legislature,

I write in full support of SB2796. Thank you, Senator Decoite, for addressing a specific issue that hinders Hawai'i film production.

I am a member of the Directors Guild of America and was the Key 2nd Assistant Director on Lilo and Stitch. I am currently the Key 2nd AD on the Netflix film Protecting Jared starring Jason Momoa and Andy Samberg.

GET on payroll is a huge concern for any production considering shooting in Hawai'i. For the past few years, the state has been double taxing the income of local film workers. When a production sends workers' wages to a payroll company for disbursement, the state charges 4.7% GET on that payment. The payroll company then deducts income taxes on that same money before sending out paychecks. It's not fair, and it's a red flag to any producers or studios considering shooting in Hawai'i.

The affect of double taxation is felt by local workers because it discourages productions from coming here. Those that do shoot here will have to trim total shooting days to cover the double taxation on payroll. This bill will help bring mainland production money to the islands and distribute it to local vendors and workers. This bill is not about lowering taxes for corporate studio; it is about stopping the practice of overtaxing local workers' wages. That's why I strongly support this bill. If enacted in conjunction with the other bills focused on improving the terms of our film tax incentives, it will send a strong message that Hawai'i is a film-friendly state.

Thank you, Senators, for your stewardship and partnership.

Sincerley,

Stephanie Tull Coscina

SB-2796

Submitted on: 2/2/2026 10:57:05 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

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

Comments:

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

My name is Kaipu Seales. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly support SB 2796**, Relating to taxation.

The changes proposed in SB 2796 will protect local jobs for local working families. By exempting amounts disbursed for local employee wages, salaries, taxes, and benefits from the GET, as well as applying the lower manufacturing GET rate to film production, this bill makes hiring Hawai'i talent a more financially viable choice for productions.

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. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB 2796 will support thousands of working families in Hawai'i.

I strongly support SB 2796. I urge your committee to do the same. Thank you for the opportunity to testify.

Mahalo,

Kaipu Seales

SB-2796

Submitted on: 2/2/2026 10:57:40 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Cindy Lee Neighbors	Individual	Support	Written Testimony Only

Comments:

For the 2026 session, **SB2796** focus is slightly different: it aims to reduce the tax burden on production employers by adjusting the General Excise Tax (GET) rates and providing exemptions for employee wages and benefits. This helps keep production costs down for projects that hire locally.

Here is the updated testimony citing your specific experience:

Testimony in Support of SB2796**To:** The Hawaii State Legislature**From:** Cindy Lee Neighbors, MD**Position:** SUPPORT**Testimony:**

To the Honorable Members of the Legislature,

Thank you for the opportunity to provide testimony in strong support of **SB2796**, which addresses the General Excise Tax (GET) as it relates to motion picture and film production.

As a professional actress, retired Army physician, and member of SAG-AFTRA, I am writing to urge your support for this measure. Hawaii's film industry is a vital engine for economic diversification, and SB2796 provides a pragmatic way to make the state even more competitive by reducing the tax burden on the very employers who hire local talent and crew.

The impact of this industry is not theoretical to me—it is personal. I have had the privilege of working as a background actress on several major productions that were brought to our islands due to the existing incentive framework, including the live-action **Lilo & Stitch**, the feature film **The Wrecking Crew**, and the series **Rescue: HI-Surf**.

By simplifying the GET requirements and providing exemptions for wages and benefits, SB2796 ensures that more of a production's budget goes directly into the pockets of Hawaii's workers. This encourages studios to continue choosing Hawaii for their major projects, which in turn supports local businesses and creates high-quality, living-wage jobs for residents.

Supporting SB2796 is an investment in the long-term sustainability of our local film community. I strongly urge the committee to pass this bill.

Thank you for your time and for your commitment to the working creatives of Hawaii.

Sincerely,

Cindy Lee Neighbors, MD

SAG-AFTRA Member

SB-2796

Submitted on: 2/2/2026 10:59:08 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Darlene Faaumu	Individual	Support	Written Testimony Only

Comments:

I am in favor to have the film industry here to support our citizens and community

SB-2796

Submitted on: 2/2/2026 10:59:53 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Austin Paz	Individual	Support	Written Testimony Only

Comments:

Hawaii film industry.

SB-2796

Submitted on: 2/2/2026 11:03:37 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Candace Morita	Individual	Support	Written Testimony Only

Comments:

Reclassifying film under manufacturing for GET purposes would support local filmmakers and crews by correcting a policy that currently makes production more costly. This fix helps sustain jobs and strengthens Hawai'i's creative economy.

SB-2796

Submitted on: 2/2/2026 11:04:48 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Keoni Shizuma	Individual	Support	Written Testimony Only

Comments:

Aloha,

While I am full in support of increasing the tax credit for films and adjusting needed definition changes, I do think one thing that should be considered in this bill is the addition of tiered benefits, which should be created to increase benefit for productions that utilize long-term residents (graduates of local high schools) and/or Native Hawaiians, as well as productions that focus on portraying Native Hawaiian culture or the history of Hawaii accurately. Amending this bill to increase the beneficial impact to both Native Hawaiians as well as our long-time local residents would have a greater positive impact for Hawaii.

Mahalo for your consideration,

Keoni Shizuma

SB-2796

Submitted on: 2/2/2026 11:08:29 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Don Dailey	Individual	Comments	Written Testimony Only

Comments:

Supporting this bill to lower the manufacturing GET rate to film production will be a critical aid in protecting Hawaii local jobs and making the choice to help more viable. Exempting local employee's wages, salaries, taxes and benefits will go along way toward this end and should receive the maximum support possible!

SB-2796

Submitted on: 2/2/2026 11:12:06 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Sarah Elizabeth Biehler	Individual	Support	Written Testimony Only

Comments:

I strongly support SB2796.

As a working professional in the film and television industry represented in Hawai‘i, I know that production decisions are highly sensitive to overall tax burdens, not just headline incentives. The General Excise Tax often becomes a deciding factor when productions compare Hawai‘i to other states or countries.

SB2796 addresses this directly by reducing GET costs on production activity and local payroll, making Hawai‘i more competitive while encouraging productions to hire and spend locally. Lowering the tax burden on wages and qualifying production expenses helps ensure more jobs for Hawai‘i residents and keeps production dollars circulating in the local economy.

This bill works hand-in-hand with existing film incentive programs to attract and retain film, television, and digital media projects that support small businesses, union workers, and creative professionals statewide.

SB2796 is a smart, targeted measure that strengthens Hawai‘i’s creative economy while supporting accountability and local employment. I respectfully urge the committee to pass this bill.

Mahalo for the opportunity to submit testimony.

SB-2796

Submitted on: 2/2/2026 11:12:08 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Rochelle Barcenilla	Individual	Support	Written Testimony Only

Comments:

I support SB2796. I am a wife of a propmaker for the movie industry. My husband loves his job and the flim industry community. This job not only provided my husband joy, it also supported our family of 5. It helped get my kids through college and fund all three of my sons' sports. We need this bill passed to help sustain the film industry along with the many people it employs.

SB-2796

Submitted on: 2/2/2026 11:13:30 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Amia Voluntad	Individual	Support	Written Testimony Only

Comments:

Aloha Chair and Members of the Committee,

My name is Amia Voluntad, and I am a young filmmaker working in Hawai‘i. I am testifying in strong support of SB 2796.

Right now, the cost of doing business here often makes productions think twice about hiring local crew. That means fewer opportunities for people like me who are trying to build real careers at home.

By reducing the GET burden and exempting local wages and benefits, this bill makes it easier and fairer for productions to hire Hawai‘i talent instead of bringing workers from the mainland.

SB 2796 helps protect local jobs, keep skills in our community, and make a sustainable future for Hawai‘i’s creative workforce.

Mahalo for your time and consideration.

SB-2796

Submitted on: 2/2/2026 11:14:53 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Moana Coloma Quintanilla	Individual	Support	Written Testimony Only

Comments:

Grateful and lucky to work in the film industry here in Hawai'i. An industry that not only grants jobs to many here, but also provides entertainment for those who need that 30min - 2hr escape from reality.

SB-2796

Submitted on: 2/2/2026 11:16:53 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Suzy Paradise	Individual	Support	Written Testimony Only

Comments:

Sb2796 is important for hawaii and the future of its film industry! Please support film professionals in Hawaii!

SB-2796

Submitted on: 2/2/2026 11:18:32 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Andy McDermott	Individual	Support	Written Testimony Only

Comments:

As a working actor, I have relied upon production in Hawaii to help support my family for many years now. Please incentivize film and TV companies to return to Hawaii and resume production!

SB-2796

Submitted on: 2/2/2026 11:18:53 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Ikaika Kincaid	Individual	Support	Written Testimony Only

Comments:

ESTIMONY IN SUPPORT OF SB2796**Relating to Motion Picture, Digital Media, and Film Production**

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

I am writing in **strong support of SB2796**, which are critical measures to sustain and grow Hawai‘i’s motion picture, television, and digital media industry.

The film and television industry provides thousands of local jobs, supports small businesses across multiple sectors, and offers meaningful career pathways for Hawai‘i residents—especially our young people—without requiring them to leave the state. These bills recognize the real economic value of the industry and take important steps to keep Hawai‘i competitive with other production hubs.

SB2796 further supports the industry by addressing the tax treatment of motion picture and digital media production activities. Reducing unnecessary tax burdens helps productions allocate more resources toward local wages, benefits, and services—keeping more dollars circulating within Hawai‘i’s economy.

This bill is not a giveaway; it is **investments**. Productions bring in outside money, create union and non-union jobs, and support everything from hotels and restaurants to construction, transportation, and post-production services. When productions leave Hawai‘i due to lack of competitiveness, those jobs and economic benefits leave with them.

I respectfully urge you to pass **SB2796** to ensure Hawai‘i remains a viable, competitive, and sustainable home for film and digital media production.

Mahalo for the opportunity to submit testimony and for your continued support of Hawai‘i’s creative workforce.

SB-2796

Submitted on: 2/2/2026 11:19:20 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

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

Comments:

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

My name is Chauncy Williams. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i.

I strongly support SB 2796, Relating to taxation.

The changes proposed in SB 2796 will protect local jobs for local working families. By exempting amounts disbursed for local employee wages, salaries, taxes, and benefits from the GET, as well as applying the lower manufacturing GET rate to film production, this bill makes hiring Hawai'i talent a more financially viable choice for productions.

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. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB 2796 will support thousands of working families in Hawai'i.

I strongly support SB 2796. I urge your committee to do the same. Thank you for the opportunity to testify.

Mahalo,

Chauncy Williams

SB-2796

Submitted on: 2/2/2026 11:25:53 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Andrew Kamoku	Individual	Support	Written Testimony Only

Comments:

we have potential to be one of the largest film hit beds in the world. We have to continue to build up our resources and not tear down. Mahalo

SB-2796

Submitted on: 2/2/2026 11:27:04 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Edward	Individual	Support	Written Testimony Only

Comments:

Loha members of the committee, I urge you to vote in support of SB 2796. Our industry has been decimated by complacency and competitors. To protect our jobs and the families they support, we must act now to compete with both foreign and domestic jurisdictions that are trying to lure production away from Hawaii. to attract film and TV production this bill is essential. We need to act now! Mahalo Edward Tunney

SB-2796

Submitted on: 2/2/2026 11:27:43 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Hannah Rodriguez	Individual	Support	Written Testimony Only

Comments:

Aloha,

My name is Hannah-Grace Rodriguez (McDermott). I'm a professional stuntwoman and intimacy coordinator working in the TV & Film industry. I'm submitting a written testimony in support of SB2580 and SB2796, both of which help strengthen Hawai'i's competitiveness as a film and media production location while supporting local industry jobs.

I've been very blessed to have also worked on productions in Atlanta, LA, Nashville and Orlando. Through this industry, I have met my husband (Steven Rodriguez) who is a fight coordinator. We've worked together, created a life together and both know there is NO place like home. There is no better place to film.

Hawai'i is home to some heavy hitters in the TV & Film industry not only on screen but we have some of the best of the best, hard working crew members. While you, your friends/family are crunching on freshly popped popcorn watching your favorite shows or movies, just know there were some incredibly hard working crew members sacrificing long hours, time away from their families so that you can enjoy the entertainment and they did it with a smile on their face and they'd do it over and over again because anyone who works in the industry here in Hawai'i LOVES IT.

People often say "you don't quit the industry, the industry quits you" and if there is anything you've taken from my statement, please let it be that. Please let the cast & crew members keep having a chance to create what they are so passionate about.

In my line of work, I love to express my creativity in both physical performance, safety coordination, and intimacy work. Both of these positions **directly** contribute to the quality and safety of productions and employ both local and visiting crew members.

The film and media industry brings significant economic activity to our islands.

This bill would mean more consistent employment opportunities for performers, coordinators like myself, crew members of all departments and many local small businesses that provide services to production crews. When productions come here, they spend locally on hotels, restaurants, equipment rentals, transportation, training facilities, etc.

I am so passionate about the TV & Film industry as well as many others. I respectfully ask that the committee support SB2580 and SB2796. Mahalo for your time, your consideration of this testimony and your ongoing efforts to support Hawai'i's creativity.

Please save the film industry in Hawai'i!!

Mahalo Nui Loa,
Hannah-Grace Rodriguez (McDermott)

IMDb: [imdb.me/hannahgracemcdermott](https://www.imdb.me/hannahgracemcdermott)

Stuntwoman & Intimacy Coordinator

SB-2796

Submitted on: 2/2/2026 11:27:46 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Catharine Incaprera	Individual	Support	Written Testimony Only

Comments:

I fully support this Bill for the Hawaii film industry.

SB-2796

Submitted on: 2/2/2026 11:29:42 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Todd Robertson	Testifying for Hyperspective Studios, Inc.	Support	Written Testimony Only

Comments:

As a local digital media production company, Hyperspective strongly supports SB 2796, as we believe that this will benefit our industry and economic growth.

SB-2796

Submitted on: 2/2/2026 11:29:44 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Kahiau Machado	Individual	Support	Written Testimony Only

Comments:

I am an actor here from and based on O'ahu and want to see the tv/film industry thrive here and feel it would have an extremely positive impact on Hawai'i.

SB-2796

Submitted on: 2/2/2026 11:30:01 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Kim Healey	Individual	Support	Written Testimony Only

Comments:

I am in support of this bill in hopes that it will incentivize productions to hire local cast and crew.

SB-2796

Submitted on: 2/2/2026 11:31:14 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Russell Satele	Individual	Support	Written Testimony Only

Comments:

Aloha!

My name is Russell Satele and I'm an actor based here on Oahu. I've been part of the film industry since 2016 and have seen the rapid decline of work over the recent years. A little back story of my personal life is I graduated from the University of Hawaii with my criminal justice degree back in 2017 and have been pursuing an acting career while trying to support my elderly parents. I've been fortunate enough to book some roles on some of the prominent tv shows and movies to come thru the islands and during these bookings I've met some of the greatest people with the biggest hearts. The people that are in the film industry here are extremely talented and can easily go toe to toe with any other outside companies, crew, and talent. The main reason that I support bill SB2796 is because I see that the film industry can help Hawaii's economy while at the same time providing jobs for so many who depend on the industry to be able to make ends meet. Every production that I've been apart of, I've personally seen them all support local brands and business when it comes to catering, locations, and even props. Even the small mom and pop shops are supported in a lot of these specific location shoots we've done. Since the pandemic, the film industry has not been the same and I'm seeing plenty of colleagues along with myself working multiple dead end jobs in order to make ends meet in hopes that one day our industry will be able to flourish again. Mahalo for considering my testimony and I hope that we are able to push this bill forward, have a great week.

Mahalo!

Russell Satele 🍷

SB-2796

Submitted on: 2/2/2026 11:36:12 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Spencer Turley	Individual	Support	Written Testimony Only

Comments:

I strongly support S.B. 2796, which makes necessary and practical corrections to the way motion picture, digital media, and film productions are taxed in Hawai‘i. By clarifying that production activity is treated as manufacturing for general excise tax purposes, this bill aligns film production with how similar production industries are taxed and avoids the inconsistent application of higher service tax rates. These clarifications reduce uncertainty for productions budgeting work in Hawai‘i and help ensure that tax treatment is predictable, competitive, and fair.

Equally important, S.B. 2796 exempts payroll pass-through amounts from the general excise tax when funds are received solely to pay wages, payroll taxes, benefits, and loan-out companies. This prevents the state from taxing money that never represents profit and exists only to compensate workers. For local crew, this lowers the cost of hiring Hawai‘i-based labor and makes it easier for productions to staff locally rather than importing workers or relocating entirely. This bill supports job retention, workforce stability, and the long-term sustainability of Hawai‘i’s film industry, and I respectfully urge its passage.

SB-2796

Submitted on: 2/2/2026 11:37:17 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Taiana Tully	Individual	Support	Written Testimony Only

Comments:

Aloha Chair and Members of the Committee,

My name is Taiana Tully, a Hawai'i based film and television performer. I strongly support SB 2796.

This bill helps keep film and television jobs in Hawai'i by encouraging productions to hire local workers and invest in our communities. Without a competitive tax credit, these jobs leave the state.

Mahalo for your consideration, and I urge you to support SB 2796.

Respectfully,
Taiana Tully

SB-2796

Submitted on: 2/2/2026 11:37:31 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Philip M Omara	Individual	Support	Written Testimony Only

Comments:

The film industry benefits our communities. Please assist in making it easier for them to continue to produce high quality films.

SB-2796

Submitted on: 2/2/2026 11:37:48 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Tristyn Lau	Individual	Support	Written Testimony Only

Comments:

Aloha,

My name is Tristyn Lau and I am a union film and television actor who has worked in Hawai‘i as a local hire on several network TV productions, including guest star and recurring roles. I'm writing to share my strong support for SB2580 and SB2796.

Hawai‘i’s film and television industry provides a significant amount of jobs for hundreds of local workers, from actors and crew members to small businesses and support services. Incentive programs like those addressed in these bills are what help productions choose to film in Hawai‘i instead of relocating somewhere else.

I've witnessed firsthand how long-term, stable productions make a difference. They create consistency for union members and allow local talent to grow in their careers. These productions support not only actors, but also local crews, vendors, hotels, restaurants and families who rely on steady employment.

SB2580 and SB2796 would keep Hawai‘i rolling! Updating and improving the state’s incentive structure will maintain it’s ability to attract and keep film and TV projects here. By supporting longer-running and higher-quality productions, these bills help ensure that local workers are prioritized and that Hawai‘i remains a viable place where people can build a career in the entertainment industry.

I've experienced the positive impact of these productions as a local worker and truly believe these bills are an investment in jobs, economic stability, and the long-term sustainability of Hawai‘i’s creative economy. I respectfully encourage you to support SB2580 and SB2796.

Mahalo nui for your time and consideration.

Sincerely,
Tristyn Lau - SAG-AFTRA Member

SB-2796

Submitted on: 2/2/2026 11:38:23 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Mason McEwen	Individual	Support	Written Testimony Only

Comments:

We desperately need this bill in order to keep productions here and to protect the local jobs it iwll provide. Like many individuals I know who work in film and live in Hawai'i, we've had to find supplemental jobs and many are moving away from the islands to find work elsewhere. Please help keep the film community alive and strong in Hawai'i by passing this bill. Please!

SB-2796

Submitted on: 2/2/2026 11:40:59 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Edward Bishai	Individual	Support	Written Testimony Only

Comments:

The creative professional community needs a lot more help from government to be able to earn a decent living by working on projects developed and produced here in Hawai'i. Please help!!!

SB-2796

Submitted on: 2/2/2026 11:42:35 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Ioane Goodhue	Individual	Support	Written Testimony Only

Comments:

Aloha

I am writing in support of SB2796 RELATING TO TAXATION.

I am a local actor who has seen the decline in the availability of meaningful work days in my industry. The film industry has experienced great changes over the past 12 months and our Hawai'i market has felt the effects of these changes more than others. I have had the opportunity to work in film markets who keep with competitive incentives for film production companies, such as New Zealand, and have witnessed first hand the difference in not only quantity but quality of meaningful work days.

I please ask that this tax credit be considered and implemented to ensure a healthier film industry for our Hawai'i region and our local people.

Mahalo,

ioane goodhue

SB-2796

Submitted on: 2/2/2026 11:43:08 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Kekoa	Individual	Support	Written Testimony Only

Comments:

I am in support of Bill SB2796. I believe that this bill will help boost the economy Here in Hawaii, By employing many locals that work in the film industry. I also believe that it will boost the economy by bringing a higher influx of tourism. I support this bill because I know that it will bring only good to the islands.

SB-2796

Submitted on: 2/2/2026 11:43:51 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Tiki Willis	Individual	Support	Written Testimony Only

Comments:

I support this bill "SB2796".

I believe this will not only support tourism for Hawai'i, but boost work for our local citizens that have existing careers in the film industry. I think it is important the work film industries do for Hawai'i and we can continue to improve.

SB-2796

Submitted on: 2/2/2026 11:44:00 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
amy quinlan	Individual	Support	Written Testimony Only

Comments:

bring film production back to hawaii - As a riding instructor , film production brings me many clients who are here travelling for film production

SB-2796

Submitted on: 2/2/2026 11:45:56 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Tiffany Gatanis	Individual	Support	Written Testimony Only

Comments:

Aloha, my name is Tiffany Gatanis and I am a local actress based in Oahu.

I strongly encourage this bill to be passed because when excluding payroll costs from the GET makes it cheaper for productions to hire us actors, which will then lead to more local roles, more auditions for us starving actors/actresses, and more consistent work.

Mahalo for your attention to this matter.

SB-2796

Submitted on: 2/2/2026 11:46:43 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Cyndie Oneha	Individual	Support	Written Testimony Only

Comments:

I support this bill.

SB-2796

Submitted on: 2/2/2026 11:48:55 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

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

Comments:

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

I am writing in strong support of SB2796, which would move the General Excise Tax (GET) classification for film production back to manufacturing, correcting a long-standing structural disadvantage that has made Hawai‘i less competitive for film and television projects.

Film production is, in practice, a form of manufacturing. Productions temporarily build an entire operation in Hawai‘i—hiring local labor, renting equipment, constructing sets, contracting services, and producing a finished product for global distribution. Treating this activity differently from other manufacturing industries creates an unnecessary and avoidable cost burden.

The current GET treatment directly affects production budgets and hiring decisions. When Hawai‘i is more expensive on paper than competing jurisdictions, producers respond predictably:

- Budgets are reduced
- Fewer local crew members are hired
- Shorter shoot schedules are approved
- Or projects choose another state altogether

Reclassifying film production under manufacturing does not create a giveaway—it restores parity. It aligns tax policy with the economic reality of the industry and removes a barrier that discourages investment and job creation.

This correction is especially important at a time when the film and television industry is highly mobile and cost-sensitive. Even small percentage differences in tax treatment can determine whether a production comes to Hawai‘i or bypasses it entirely.

SB2796 supports:

- Local employment across film crews, vendors, and small businesses
- Economic diversification, beyond tourism alone
- More predictable budgeting, which encourages repeat productions and long-term industry stability

Hawai‘i has the workforce, experience, and global appeal to sustain a strong film industry. SB2796 ensures our tax structure does not undermine those strengths.

For these reasons, I respectfully urge you to support SB2796.

Mahalo for the opportunity to submit testimony.

Respectfully,

Grace Hall

SB-2796

Submitted on: 2/2/2026 11:51:06 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Luis Chacon	Testifying for Niche Models and Talent	Support	Written Testimony Only

Comments:

Relating to Relief for the Film and Digital Media Industry**Chair and Members of the Committee,**

I am writing in **support of SB 2796**, which seeks to provide much-needed relief to Hawai‘i’s film and digital media industry.

The film and television industry in Hawai‘i has faced increasing challenges in recent years, including rising production costs, growing competition from other jurisdictions, and uncertainty that has resulted in fewer projects choosing to film in our state. SB 2796 offers critical relief that will help stabilize the industry, protect local jobs, and ensure Hawai‘i remains a viable location for film and television production.

Film and digital media productions support thousands of local workers and small businesses, including crew members, performers, equipment vendors, construction teams, hotels, restaurants, and transportation providers. When productions leave Hawai‘i, the economic impact is immediate and widespread. Providing relief through SB 2796 helps preserve these jobs and keeps local talent working at home rather than being forced to seek opportunities elsewhere.

Relief measures such as those proposed in SB 2796 are essential to maintaining continuity in the industry while longer-term solutions are implemented. A stable film industry contributes to economic diversification, workforce development, and increased global exposure for Hawai‘i as a creative and cultural destination.

For these reasons, I respectfully urge the Legislature to **pass SB 2796** and support relief efforts that protect Hawai‘i’s film industry, local workers, and the many small businesses that depend on production activity.

Mahalo for the opportunity to submit testimony in support of this measure.

SB-2796

Submitted on: 2/2/2026 11:52:32 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Natalie Donahue	Individual	Support	Written Testimony Only

Comments:

For the future generations of hawaii

SB-2796

Submitted on: 2/2/2026 11:52:53 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Amy Nishihara	Individual	Support	Written Testimony Only

Comments:

Aloha and Mahalo for allowing us to submit testimonials! Please allow tax credits for the film industry. I am a performer and my last job was on the television production LOST and movie JURRASIC PARK. Please support more jobs and increase our economy! Mahalo!

SB-2796

Submitted on: 2/2/2026 11:59:01 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Suzanne Green	Testifying for Actors	Support	Written Testimony Only

Comments:

Please support this bill. Hawai'i film industry needs to work to pay taxes to the state, and Hawai'i needs the film industry to stop relying on tourism as its o Lt source of revenue. Actors and crews need to get back to work.

SB-2796

Submitted on: 2/2/2026 12:00:17 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

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

Comments:

You have the power to help Hawaii's film and television industry stay afloat and compete with other hubs trying to steal work away. The amount of individuals who be impacted by this alone should be why you make the right decision. Do the right thing and keep local productions alive. You represent the beautiful land in many ways as chairman, let the cameras continue to represent the beautiful land in film. Thank you.

SB-2796

Submitted on: 2/2/2026 12:00:50 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Thomas McCurdy	Individual	Support	Written Testimony Only

Comments:

Dear Chair, Vice Chair, and Honorable Members of the Committee:

Mahalo for the opportunity to submit testimony in **strong support of Senate Bill 2796**, a targeted and practical measure designed to reduce unnecessary tax burdens on film and television productions and help keep these projects — and the middle-class union jobs they support — here in Hawai‘i.

I am a working actor whose career has been directly impacted by Hawai‘i’s film industry. I have been fortunate to work on productions filmed in the islands, including *Hawaii Five-0*, *LOST*, and the feature film *Battleship*. These projects provided meaningful employment not only for performers like myself, but also for hundreds of local crew members, vendors, and small businesses.

From firsthand experience, film and television productions create far-reaching economic benefits. They employ **local union crews**, support **small and locally owned vendors**, and generate consistent work for industries ranging from transportation and construction to hospitality, catering, and equipment rental. When productions leave Hawai‘i, the impact is felt immediately and broadly across our communities.

SB 2796 addresses a critical but often overlooked issue: **the way film productions are taxed under the General Excise Tax (GET)**. Specifically, this bill would reclassify certain film production activities under the **manufacturing category for GET purposes**, applying a lower tax rate that more accurately reflects how these projects operate. This change corrects an imbalance that currently places film productions at a disadvantage compared to similar industries.

In addition, SB 2796 removes a prior provision that required qualified production costs to be subject to the **highest GET rate** in order to qualify. This requirement has created unnecessary friction and confusion, increasing costs without providing any meaningful benefit to the state.

Importantly, the bill also **exempts specific pass-through expenses from GET**, including funds received by a motion picture project employer that are disbursed for:

- Employee wages and salaries
- Payroll taxes

- Insurance premiums
- Employment benefits
- Payments to loan-out companies

These are not profits. These are **direct labor and employment costs**, and taxing them as gross receipts adds expense without increasing economic value. SB 2796 recognizes this distinction and removes a tax burden that makes Hawai‘i less competitive while doing nothing to protect local workers.

The goal of SB 2796 is straightforward and responsible: **to stop productions from leaving Hawai‘i due to avoidable tax inefficiencies**, and in doing so, protect jobs for local crew members, performers, vendors, and small businesses. This bill does not create giveaways or reduce accountability — it simply aligns Hawai‘i’s tax treatment with economic reality and common sense.

As global competition for production work continues to intensify, including from international locations offering more efficient incentive structures, Hawai‘i must ensure that its policies do not unintentionally push work away. SB 2796 is a smart, targeted step toward keeping Hawai‘i stories — and Hawai‘i jobs — where they belong.

For these reasons, I respectfully urge your **strong support and passage of SB 2796**.

Thank you for your leadership and consideration,

Thomas McCurdy

SB-2796

Submitted on: 2/2/2026 12:01:29 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Noah Cabello	Individual	Support	Written Testimony Only

Comments:

I support this.

I believe this will encourage the film industry to be more likely to invest in our islands.

SB-2796

Submitted on: 2/2/2026 12:01:44 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Gary Fujii	Individual	Support	Written Testimony Only

Comments:

I support the local film industry.

SB-2796

Submitted on: 2/2/2026 12:04:43 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Kaliko Fase	Individual	Support	Written Testimony Only

Comments:

I am kaliko Fase. I've been in the film community since 2018. I fully support this bill. As it will help the local film community in Hawaii thrive and create jobs/ opportunities for our local people.
mahalo.

SB-2796

Submitted on: 2/2/2026 12:04:59 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
SCOTT SWARTZ	Individual	Support	Written Testimony Only

Comments:

Aloha,

My name is Scott Swartz, and I strongly SUPPORT SB 2796. I am an actor, a member of SAG-AFTRA, and a full-time resident of Oahu.

Mahalo,

Scott Swartz

SB-2796

Submitted on: 2/2/2026 12:05:12 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Carolyn Reid	Individual	Support	Written Testimony Only

Comments:

I am a SAG/AFTRA member and I have already submitted my extensive comments on the current situation for the Hawaii Film Industry, when I submitted my support for Bill SB 2580 - please refer to that submission, for those heart-felt comments. We need to get Hawaii Film Industry working again and that will only happen when the legislature offers better incentives to production companies to come here, rather than other locations, who offer MUCH better incentives!!! PLEASE get all of us BACK TO WORK!!!!!!!

SB-2796

Submitted on: 2/2/2026 12:06:19 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Ati Ripley Scanlan	Individual	Support	Written Testimony Only

Comments:

Bringing film industry to Hawaii will create jobs and keep money in the island

SB-2796

Submitted on: 2/2/2026 12:07:36 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Truc Mai	Individual	Support	Written Testimony Only

Comments:

I am in support for Bill SB2796. I am trying my best to understand and educate myself on these bills and taxes. What better way of doing that than actually seeing change in our systems and laws?

SB-2796

Submitted on: 2/2/2026 12:08:32 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Cheryl Ho	Individual	Support	Written Testimony Only

Comments:

I support bill SB2796

SB-2796

Submitted on: 2/2/2026 12:13:31 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Kawika Smith	Individual	Support	Written Testimony Only

Comments:

The film industry allows for local people to have the chance to showcase our talents as well as potentially make a living for themselves and their families. This industry has afforded few opportunities for locals when outside of Hawaii. When projects come here, locals have a much greater success at booking roles or even participating as background, not to mention grips, set production, casting, etc. Incentivizing studios to film locally in our islands is a win win for us all.

SB-2796

Submitted on: 2/2/2026 12:13:49 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Daniel Bernardy	Individual	Support	Written Testimony Only

Comments:

As an actor who has directly benefited from working in Hawai‘i, I’ve seen firsthand how these incentives create real, sustainable jobs for local performers and crew. With significantly less film and television work happening now, these measures are essential to bringing production back to the islands, supporting local workers, and strengthening Hawai‘i’s creative economy. I urge lawmakers to pass these bills and help make Hawai‘i competitive again as a production destination.

SB-2796

Submitted on: 2/2/2026 12:15:15 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Joseph F. McDaniel	Testifying for JOSEPH FAIN MCDANIEL	Support	Written Testimony Only

Comments:

Wake up, stop killing jobs, stop the parasites who leach and infect the film industry causing this chaos. LET US DO OUR JOBS. LET FILMS COME TO HAWAII.

WAKE UP AND RELIZE THAT ALL FILM IS FREE ADVERTISING FOR THE STATE!!!

whoever had the bright idea to kill the industry needs an IQ test and should not be working in public services. The pain they caused the many thousands who lost work is unimaginable and they probably don't care one bit. Shame on them. Please resign if you are partly responsible.

SB-2796

Submitted on: 2/2/2026 12:15:20 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Marissa Fry	Individual	Support	Written Testimony Only

Comments:

Aloha ē Chair and Members of the Committee on Economic Development and Tourism (EDT),

My name is Marissa, and I live in ‘Aiea, O‘ahu. I am the parent of young children who are actors and models represented by Bliss Models and Talent, a local Hawaii agency that connects keiki and families with opportunities in film, television, commercials, streaming content, and other media productions.

I strongly support S.B. 2796 because it provides much-needed General Excise Tax (GET) relief to Hawaii's film and digital media industry. By applying the lower manufacturing GET rate to these productions, repealing the outdated requirement that qualified production costs be subject to the highest GET rate, and exempting from GET the amounts employers receive and pass through as wages, benefits, payroll taxes, insurance, and payments to loan-out companies, this bill reduces unnecessary tax burdens on productions filming in our state.

Lower taxes mean productions are more likely to choose Hawaii over other locations with better incentives. For my family, this translates to more auditions and paid bookings for my children in local and visiting projects—whether commercials, TV episodes, streaming series, or digital media work. Right now, high costs (including GET) push many productions away, limiting opportunities for local child talent to work professionally while staying home with family and school. When projects stay or come here, my kids gain experience, earn income, and proudly represent our islands on screen.

This measure complements efforts like the film tax credit enhancements and helps sustain jobs for local crew, vendors, small businesses, and families in our creative economy. It keeps more money circulating in Hawaii communities rather than losing productions—and economic activity—to other states.

Thank you for considering this important bill and for supporting our local film industry. I respectfully urge the committee to pass S.B. 2796 to make Hawaii more competitive, create more opportunities for our keiki, and strengthen our economy.

Mahalo nui loa,

Marissa Fry

‘Aiea Resident and Parent of Local Child Talent

Position: SUPPORT

SB-2796

Submitted on: 2/2/2026 12:17:12 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
patrick daly	Individual	Support	Written Testimony Only

Comments:

All of the living men and women that dedicate they're God given skills and creative spark to convey Hawai'i to the rest of the world as the beautiful place that it is, through the film and television, we stand with this bill in order to not only compete with the other countries who chose to film here on the islands, but also to support our families financially. With this bill we as a community can show the world what we are capable of, here in Hawai', while also providing a safe and secure life for our families.

TESTIMONY IN SUPPORT OF SB2796
KIMEE BALMILERO

February 2nd 2026

Aloha,

My name is Kimee Balmilero. I am a professional actor born and raised here in Hawai'i, and I support SB2796.

Because of Hawai'i's film and television industry, I was able to return home, continue my career here, and support my family, including being present for my parents as they age. Without consistent production work in Hawai'i, that would not have been possible. Like many other local creatives, I would have been forced to leave again.

Film and television production brings money into Hawai'i. Productions spend locally, hire local crews, and pay for housing, food, transportation, and services. That money goes directly into our economy and our communities.

SB2796 helps keep that work here. It creates a more reasonable tax structure and stops penalizing productions for hiring local workers and paying labor costs. When it becomes too expensive or complicated to work here, productions go elsewhere, and the jobs go with them. A recent example is the live-action *Moana* film, which was filmed in Atlanta, Georgia, rather than Hawai'i. When productions that are culturally and geographically tied to Hawai'i cannot afford to film here, it is a clear sign that something is not working.

Film and television also act as long-term advertising for Hawai'i. People all over the world see these shows and films and decide to visit. That impact continues long after a production ends.

When productions leave Hawai'i, the state doesn't save money. We lose it. We lose jobs. We lose workers. We lose locals who want to stay but can't.

SB2796 helps keep people like me working and living in Hawai'i. I urge you to support it.

Mahalo for your time and consideration.

Respectfully,

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

Kimee J. Balmilero

SB-2796

Submitted on: 2/2/2026 12:18:52 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Marlena Silva	Individual	Support	Written Testimony Only

Comments:

My name is Marlena Silva. I have been a member of SAG-AFTRA for almost 30 years. It is important for the people of Hawai'i to have the film industry thriving for our amazing professionals who make these shows happen not only on screen but especially behind the scenes from casting to crew. It takes many turning wheels to keep a production moving and we need these incentives to pass so more productions choose Hawai'i to shoot!! As an actor, I have worked with crew a lot as a stand in and have come to care, respect, and truly love those who I have worked with. They all have families, responsibilities, and bills to maintain and not having shows here makes it impossible to survive! This is important because it affects so many of our people's livelihood. Now, my children are interested and loving acting and I want more opportunities for them too.

Aloha to whom it may concern in regards to SB 2796,

My name is Dylan Chace Lee and I am writing in support of this bill to impose the manufacturing general excise tax rate on motion picture, digital media, and film productions.

Like my support for SB 2580, I believe SB 2796 will serve as an excellent incentive to bring productions to Hawai'i. After the cancellation of *Rescue HI: Surf*, many production and crewmembers were left unemployed. Some of them moved away to the continental United States in search of work. Others got temporary jobs in the hopes that another production would come soon. While an uncertain few changed career paths entirely due to the hazy future ahead for the TV/ Film industry. In either case, this has also negatively impacted the Hawai'i economy. Local families having to relocate due to lack of work further increases the data that supports local families being priced out of Hawai'i. Crewmembers getting temporary jobs further strains a weak job market within Hawai'i due to the lack of enthusiasm and morale from uninterested hirees. Finally, crewmembers that needed to change career paths entirely, essentially had their dreams crushed. Although sometimes a dark reality, the emotional and mental toll that situations like that can have on an individual can lead to upticks in substance abuse, domestic violence, and suicide.

Therefore, I believe it prudent to provide as many incentives as possible to invite productions to film in Hawai'i; and by doing so, get our local crewmembers back to work!

Mahalo a nui loa,

Dylan Chace Lee

SB-2796

Submitted on: 2/2/2026 12:19:59 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Angela Escontrias	Individual	Support	Written Testimony Only

Comments:

I am in support of SB2796!!!

SB-2796

Submitted on: 2/2/2026 12:20:06 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Nathaniel Char	Individual	Support	Written Testimony Only

Comments:

Aloha Chair and committee. I used to be a regular background actor in Hawaii Five-O and Magnum PI. I have friends who built their livelihoods in film.

What this bill means for us is bringing back film to Hawaii and offering higher wages. When film dried up over the last two years, my friends were really left in arrears. Plus, when the productions do come back, thanks to this bill, those wages won't be subjected to an unfair double tax, letting my friends thrive in our expensive state.

SB-2796

Submitted on: 2/2/2026 12:22:03 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Makana David	Individual	Support	Written Testimony Only

Comments:

I support this bill. I'm an actor in Hawai'i. I stand behind this bill.

We need more projects in Hawai'i. We are the original storytellers. Film and TV projects coming to our islands bring tons of people work, don't take up land, and pour so much into the economy.

Let's keep it going!

- Makana David

SB-2796

Submitted on: 2/2/2026 12:23:58 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
N Winter	Individual	Support	Written Testimony Only

Comments:

I am fully in support of this measure

SB-2796

Submitted on: 2/2/2026 12:26:14 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Steven Rodriguez	Individual	Support	Written Testimony Only

Comments:

Aloha,

My name is Steven Rodriguez. I'm a professional stunt performer and fight coordinator working in the TV & Film industry. I'm submitting a written testimony in support of SB2580 and SB2796, both of which help strengthen Hawai'i's competitiveness as a film and media production location while supporting local industry jobs.

I've had the opportunity of working in other states and out of the country. Thanks to the Hawai'ian industry I was able to meet my now wife (Hannah-Grace Rodriguez"McDermott ") she's an amazing stunt performer and Intimicy Coordinator. We worked together on Chief Of War. We have created a life together and both know there is NO place like home. There is no better place to film.

Hawai'i is home to some of the best movies and shows in the TV & Film industry, not only on screen but we have some of the best of the best, hard working crew members. Also the sceneries that Hawai'i provides are unique and enriched by the island love.

People often say "you don't quit the industry, the industry quits you" and if there is anything you've taken from my statement, please let it be that. Please let the cast & crew members keep having a chance to create what they are so passionate about.

Filming in Hawai'i made such a huge impact in my professional career and personal life. I got to fall in love with it and moved to the island wanting to bring more to the industry and support the local community.

The film and media industry brings significant economic activity to the islands and the families.

This bill would mean more consistent employment opportunities for performers, coordinators like myself, crew members of all departments and many local small businesses that provide

services to production crews. When productions come here, they spend locally on hotels, restaurants, equipment rentals, transportation, training facilities, etc.

I am so passionate about the TV & Film industry as well as many others. I respectfully ask that the committee support SB2580 and SB2796.

Mahalo for your time, your consideration of this testimony and your ongoing efforts to support Hawai'i's creativity.

Please save the film industry in Hawai'i!!

Mahalo Nui Loa,

Steven Rodriguez

IMDB: [IMDb Vanity URL \(imdb.me/StevenRodriguez\)](https://www.imdb.com/name/nm0735438/)

Stunt Performer & Fight Coordinator

SB-2796

Submitted on: 2/2/2026 12:28:31 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Alana Eagle	Individual	Support	Written Testimony Only

Comments:

Aloha Chair and Members,

My name is **Alana Eagle**, from **Honolulu**, and I'm submitting testimony in strong support of SB2796.

Hawai'i needs stable, local career paths that keep families together. Right now, many film workers I know are forced to travel for work or fall back on unrelated side jobs because production here has been inconsistent. That's not just a film problem. It's a local workforce problem and an economic diversification problem.

SB2796 is a practical fix that makes Hawai'i more competitive by reducing the General Excise Tax burden on productions and creating targeted relief tied to employee compensation costs. When it's more feasible to hire locally, productions staff up locally and spend locally.

And the timing matters. A new UHERO report highlights that when you adjust for local prices, Hawai'i residents' purchasing power and several key economic measures rank **among the lowest in the nation**, reinforcing why we need real diversification beyond tourism.
(<https://uhero.hawaii.edu/beyond-the-price-of-paradise-is-hawaii-being-left-behind/>)

Please pass SB2796 to help keep good jobs in Hawai'i and strengthen the local economy.

Mahalo,

Alana Eagle

Honolulu, Hawai'i

SB-2796

Submitted on: 2/2/2026 12:28:35 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Kathrine Nakano	Individual	Support	Written Testimony Only

Comments:

Dear Chair, Vice Chair and members of the committee,

My name is Kathrine Nakano. I live in Pearl City, HI and I am an actor. I am in support of this bill because it will provide opportunities for professionals in the film industry-especially for the local people who want to make a living doing what they love. Most of us either quit or move out of the islands- our home- to find work. Bringing in film projects will bring more income to the state as well.

I urge the committee to push this bill forward.

Thank you for your time and consideration.

Respectfully,

Kathrine Nakano

SB-2796

Submitted on: 2/2/2026 12:28:49 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Pashyn Santos	Individual	Support	Written Testimony Only

Comments:

Written Testimony in Support of SB2580 & SB2796

Name: Pashyn Santos

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

My name is Pashyn Santos. I am a local actress, writer, content creator, and storyteller born and raised in Hawai'i.

The arts have always been a powerful way to bring communities together, to create inclusion, shine light on difficult issues, share joy, and help people heal. I am deeply grateful that Hawai'i is becoming a place where creatives like myself no longer feel forced to leave home for places like Los Angeles or New York in order to pursue a sustainable career in film and media.

Bills like SB2580 and SB2796 help ensure that local talent, culture, and stories continue to thrive right here in our own backyard. These opportunities allow Native Hawaiian and local voices to be seen, heard, and employed while strengthening our local economy and creating meaningful career pathways for future generations.

I want to continue living, working, and contributing to Hawai'i in the profession I love, alongside others who are building their dreams here at home. Please support SB2580 and SB2796 and the local creative community that depends on them.

Mahalo for the opportunity to submit testimony and for your consideration.

Respectfully,

Pashyn Santos

SB-2796

Submitted on: 2/2/2026 12:33:06 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Stephen Hill	Individual	Support	Written Testimony Only

Comments:

To whom it may concern,

I arrived in Hawaii to play the role of T.C. in Magnum P.I. and fell in love with Hawaii, it's people, the diversity of culture, and my cast and crew. Although our particular show ended over two years ago I decided to stay here and become a citizen that gives back to the community at every chance I can get. It is quite a longshot that I would be cast in another show here as successful as Magnum P.I. but that doesn't stop me from standing in solidarity with all the people I love in Hawaii. They deserve the best and this should be an easy choice to make. Please, lets get some of the best talent and crews in the business of TV and filmmaking back to work with consistency. I am confident we will all be celebrating a huge win for not only the film and TV industry but for the people of Hawaii very soon. I'm looking forward to seeing what we can create next!

Mahalo,

Stephen Hill aka T.C.

SB-2796

Submitted on: 2/2/2026 12:33:48 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Edith Kepa	Individual	Support	Written Testimony Only

Comments:

Aloha,

I am an O‘ahu resident and parent of children who are active in acting, theatre, film, and commercial work here in Hawai‘i. My husband is also active in local film work here on the island. I am writing in strong support of SB 2796.

Through my family’s involvement, I’ve seen how the film and television industry creates real opportunities for our local families and keiki. These productions give young people exposure to creative careers and show them they can build futures in the arts, media, and production without having to leave Hawai‘i.

The impact goes far beyond the set. Film production supports local crew members, vendors, small businesses, drivers, caterers, construction workers, equipment rentals, retail shops, and many other community businesses. When productions stay here, jobs stay here, and money continues circulating in our islands.

SB 2796 helps keep Hawai‘i competitive and production-friendly so these opportunities remain for our children, working families like mine, and our broader community. Supporting this bill means supporting local jobs, local businesses, and real career pathways for our keiki.

Mahalo for the opportunity to share my support for SB 2796.

SB-2796

Submitted on: 2/2/2026 12:41:08 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

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

Comments:

I support this bill....

SB-2796

Submitted on: 2/2/2026 12:42:20 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Joshua Meredith	Individual	Support	Written Testimony Only

Comments:

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

My name is Joshua J. Meredith. I'm a member of IATSE Local 665, the union and Maui resident. **I strongly support SB 2796**, Relating to taxation.

The changes proposed in SB 2796 will protect local jobs for local working families. By exempting amounts disbursed for local employee wages, salaries, taxes, and benefits from the GET, as well as applying the lower manufacturing GET rate to film production, this bill makes hiring Hawai'i talent a more financially viable choice for productions.

To remain competitive in the global market, it is imperative that Hawai'i strengthens the film tax incentive program. SB 2796 will support thousands of working families in Hawai'i.

I strongly support SB 2796. I urge your committee to do the same. Thank you for the opportunity to testify.

Mahalo

SB-2796

Submitted on: 2/2/2026 12:43:51 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Lusy Irawati Van Dyke	Individual	Support	Written Testimony Only

Comments:

I support this industry so local Hawaii residents can get more benefits from all activities and businesses then we're grow together

SB-2796

Submitted on: 2/2/2026 12:46:48 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Cindy Gilla	Individual	Support	Written Testimony Only

Comments:

I firmly support this bill to keep our families working here in Hawaii!

SB-2796

Submitted on: 2/2/2026 12:47:39 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Christine Russo	Individual	Support	Written Testimony Only

Comments:

Aloha,

Please pass this measure. It will facilitate more productions in the islands which provides essential jobs for those in the industry. Mahalo!

Christine Russo

SB-2796

Submitted on: 2/2/2026 12:48:35 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Jack Kamby	Individual	Support	Written Testimony Only

Comments:

Aloha ladies and gentlemen of the Committee,

My name is Jack Kamby and I am writing in support of SB2796. I work in the film industry primarily as the warehouse manager for Hawaii Media Inc. (HMI), the largest film and TV vendor in Hawaii. Working for HMI has also granted me the opportunity to work on some bigger sets doing large commercials and movies.

However, in the past couple of years, the work has dried up due to productions deciding to head for locations with better incentives and low payroll tax rates. I have watched this hurt people from the top to bottom of this industry. From having to turn away UH students seeking internships, to seeing legendary filmmakers with 25+ years of experience turn to driving Uber and making sandwiches at the grocery store deli counter just to make ends meet.

The financial impacts of the film industry stretch far beyond the workers on-set. These include local restaurants getting a bump in revenue from catering orders, lumber and hardware sales, and local vendors renting and selling their equipment. These things create jobs that are not often included in the financial impact report when it comes to looking at productions.

For example, when we still had Magnum PI and NCIS shooting on island, Hawaii Media Inc. had over twenty full-time employees. Today, we have seven. That is hundreds of thousands of dollars in wages per year that has disappeared from the local economy. Unfortunately, there are countless stories like this among our local vendors.

In addition, film and TV in Hawaii directly impacts the tourism industry. I have talked to friends at TS Restaurants (controls Duke's, Hula Grill, etc) and they say sales are down this year and last. I have also talked to friends in the hotels and they say the same, 10-20% decline across the board. Could this be because people aren't seeing Hawaii on their television screens on a weekly basis? Certainly seems there could be a correlation.

The rise of vertical productions (formatted to watch on mobile phone) over the past few years has been staggering, especially in Asia. As we know, we have not seen Asian tourism return to Hawaii in full force since COVID. A Hawaii based vertical production targeted at the Korean or Japanese market could be a key driver in getting those dollars to return.

Mahalo to the committee for taking the time to read my testimony. Please pass SB2796 so we can take the first step in getting everyone back to work in an industry where the benefits for the state far outweigh the negatives.

Mahalo,

Jack Kamby

SB-2796

Submitted on: 2/2/2026 12:48:53 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Lia Agüero	Individual	Support	Written Testimony Only

Comments:

Aloha Senator Decoite,

My name is Lia Agüero. I work for Hawaii Media Inc., a prolific film equipment rental company in Hawaii'i. **I strongly support SB2796.** Thank you, Senator Decoite, for addressing this important issue.

I am grateful for the legislature's continued support of our industry. Changing the GET rate on film productions back to the manufacturing rate and excluding payroll costs from the GET will directly affect countless local families, including my own, in a positive and meaningful way, by bringing more productions to Hawaii'i.

Hawaii Media Inc. is a family business that my father helped establish in 1992. I have worked there since 2009, alongside my father and husband. Our business is entirely dependent on the success of our local film industry. We are dedicated to providing our team and their families with strong benefits and livable wages, which we strive to maintain despite the industry's fluctuations. As a mother of two young children, my own family's livelihood depends more than ever on the success of the Hawaii'i film industry. The current situation is critical, and we are eager for jobs to return. As it stands, the high GET rate on film productions, including payroll costs, is incredibly detrimental to the Hawaii'i film industry as it is effectively double-taxation and pushes productions away from filming in Hawaii'i. I believe that lowering the GET and exempting payroll costs from GET on film productions will be an effective way to make Hawaii'i a more attractive and lucrative place for productions to come to film

Hawaii'i's film industry supports thousands of working families like mine in the state of Hawaii'i. These thriving wage jobs are irreplaceable by other industries. The film industry as a whole has tightened its belt, and Hawaii'i must compete in a more aggressive market than ever. SB2796 will take meaningful steps to empower our local film industry and will support thousands of working families in Hawaii'i.

I strongly support SB796. I urge your committee to do the same. Thank you for the opportunity to testify.

Aloha,

Lia Agüero

SB-2796

Submitted on: 2/2/2026 12:49:08 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Paul	Individual	Support	Written Testimony Only

Comments:

In support, many family and friends in the industry.

SB-2796

Submitted on: 2/2/2026 12:49:13 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

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

Comments:

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

My name is Ron Evans. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly support SB 2796**, Relating to taxation.

The changes proposed in SB 2796 will protect local jobs for local working families. By exempting amounts disbursed for local employee wages, salaries, taxes, and benefits from the GET, as well as applying the lower manufacturing GET rate to film production, this bill makes hiring Hawai'i talent a more financially viable choice for productions.

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. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB 2796 will support thousands of working families in Hawai'i.

I strongly support SB 2796. I urge your committee to do the same. Thank you for the opportunity to testify.

Mahalo,

Ron Evans

SB-2796

Submitted on: 2/2/2026 12:49:58 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Jocelyn	Individual	Support	Written Testimony Only

Comments:

I am submitting my support for SB2796. Mahalo for your consideration.

SB-2796

Submitted on: 2/2/2026 12:50:47 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Relle Reavis	Individual	Support	Written Testimony Only

Comments:

Aloha,

My name is Relle Kai Reavis and I am a Kanaka Maoli born and raised on Oahu.

I support this because I support a future Hawaii where we uplift our local communities. Not just our creatives, but our local businesses as well. Having more film and television here means creating more jobs. It also means that we can share our beautiful home with the world, and educate them on what makes Hawaii so special.

SB-2796

Submitted on: 2/2/2026 12:51:21 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Shannon Patalano	Individual	Support	Written Testimony Only

Comments:

As a local actor here in the state of Hawaii, I support this bill. We need more work.

SB-2796

Submitted on: 2/2/2026 12:51:30 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Makana Look	Individual	Support	Written Testimony Only

Comments:

Keep Hawaiian films with Hawaiian folks.

SB-2796

Submitted on: 2/2/2026 12:53:09 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Lainey Collado	Individual	Support	Written Testimony Only

Comments:

Aloha Senate Committee and to whom this letter may concern,**My name is Lainey Collado. I am an independent animator with Hawai'i Film Alliance to testify in support of SB2796.****I recently graduated from Pacific Northwest College of Art with a Bachelors in Animated Arts, during a time where animators like I struggled to find a job. Like its live action counterpart, animation is a job that's mostly outside of Hawai'i, as far as California or even France. It's a challenge to get in because of high competition and low acceptance rate.****Hawai'i is my home and I would like to continue to live here and show my talents with fellow Hawai'i filmmakers. With raising tax credits, this will help secure and support indie, union, veteran, and new storytellers of all kinds.****By supporting a film industry here in Hawai'i, animators like myself will be able to connect and tell stories of our own, and be able to have a sustainable job. This will also help those who have trouble taking their first steps into the industry such as I.****My goal is to create a community of local talent and create animated works that tell a variety of stories of Hawai'i. I'd love to call it 'ainamaiton. Where Japan calls it anime, and the west calls it cartoons, Hawai'i will have 'ainamation.****Thank you for your attention and I hope you consider this legislation.**

- **Lainey T.L. Collado**

SB-2796

Submitted on: 2/2/2026 12:53:29 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Karen Preiser	Individual	Support	Written Testimony Only

Comments:

I'm a 30 year member of the film industry and I support this bill

SB-2796

Submitted on: 2/2/2026 12:54:34 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Fiona Custer	Individual	Support	Written Testimony Only

Comments:

I write in full support of SB2796. Thank you, Senator Decoite, for addressing a specific issue that hinders Hawai'i film production.

I am a local Production Coordinator and Sustainability Manager. I primarily make commercials with Island Film Group but have also worked on Live Action Lilo and Stitch and Moana.

GET on payroll is a huge concern for any production considering shooting in Hawai'i. For the past few years, the state has been double taxing the income of local film workers. When a production sends workers' wages to a payroll company for disbursement, the state charges 4.7% GET on that payment. The payroll company then deducts income taxes on that same money before sending out paychecks. It's not fair, and it's a red flag to any producers or studios considering shooting in Hawai'i.

The affect of double taxation is felt by local workers because it discourages productions from coming here. Those that do shoot here will have to trim total shooting days to cover the double taxation on payroll. This bill will help bring mainland production money to the islands and distribute it to local vendors and workers. This bill is not about lowering taxes for corporate studio; it is about stopping the practice of overtaxing local workers' wages. That's why I strongly support this bill. If enacted in conjunction with the other bills focused on improving the terms of our film tax incentives, it will send a strong message that Hawai'i is a film-friendly state.

SB-2796

Submitted on: 2/2/2026 12:57:29 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Abraham Rodriguez	Individual	Support	Written Testimony Only

Comments:

Please support the taxation for movie and film industry

SB-2796

Submitted on: 2/2/2026 12:57:46 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
kayla m kawai	Individual	Support	Written Testimony Only

Comments:

Aloha Kakahiaka

My name is Maluhia Kawai, and I am a working actress, cultural dancer, model and resident of this state. I am submitting testimony in support of bills SB2796 and SB2850 to increase state funding for film and television projects.

As an actress, I have seen how film funding directly impacts creative professionals both behind and in front of the camera, and on set or off set. Adequate funding for these projects can build sustainable careers without leaving the state...without leaving HOME.

When productions choose to film elsewhere due to limited incentives or funding, our local workforce—actors, crew members, designers, drivers, and small businesses—lose real opportunities IN ADDITION TO local restaurants, wholesale supply providers and housing (hotels and private rentals) and more.

Increased state funding for film projects keeps productions local, attracts new ones, and strengthens an entire ecosystem of jobs that would otherwise require moving away from Hawai'i to pursue. This is a difficult decision for individuals whose families depend on their help in person.

Film projects hire locally, spend locally, and promote our state on a national and global stage. Every dollar invested circulates and exponentially provides.

Beyond the economic impact, film funding supports and provides a platform for local and indigenous storytelling. It allows artists like myself to contribute to an industry that brings both cultural and financial value to Hawai'i.

This bill is an investment in jobs, creativity, and long-term economic growth. I respectfully urge you to support this legislation and continue building a thriving film industry here at home.

Thank you for your time and consideration.

SB-2796

Submitted on: 2/2/2026 12:19:04 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Kristin Sifton	Individual	Oppose	Written Testimony Only

Comments:

I do not support this bill.

SB-2796

Submitted on: 2/2/2026 12:59:45 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Daniel Rosner	Individual	Support	Written Testimony Only

Comments:

Aloha Chair DeCoite, Vice chair Vakai, and Members of the Committee,

My name is Danny Rosner. I am the president of Hawaii Media Inc., which is the largest providerr of production, camera, lighting and grip equipment in the state of Hawaii, since 1992. Also, I have been a member of IATSE local 665, the union representing technicians and artisans in the entertainment industry in Hawaii, since 1981.

I STRONGLY SUPPORT SB2796 relating to taxation.

Movie production is manufacturing. Therefore it should be subject to General Excise Tax as such. It was always bewildering to me that this designation was changed on a whim by a former tax department head without valid explanation or justification. It is important to the major movie production studios, that the reversion back to the manufacturing designation is implemented forthwith.

Again, I want to thank Senator DeCoite specifically, the entire legislature, along with the Administration for prioritizing these movie tax credit related bills for the purpose of revitalizing the movie production industry in Hawaii. If implemented, these bills will have an immediate impact in bringing production back. Then, let the hiring begin!

Mahalo!

Danny Rosner

SB-2796

Submitted on: 2/2/2026 1:00:19 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
June Jones	Individual	Support	Written Testimony Only

Comments:

I am an actor and an active crew member. I support this bill.

SB-2796

Submitted on: 2/2/2026 1:00:46 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Gary Lee	Individual	Support	Written Testimony Only

Comments:

“Aloha Chair, Vice Chair, and members of the committee. My name is Gary Lee_, I’ve worked in the industry for 6 years. I stand on my written testimony in support of SB 2796 Thank you for the opportunity to testify

February 3, 2026

Committee on Economic Development & Tourism
Chair DeCoite
Vice Chair Wakai

The Senate
The Thirtieth-Third Legislature
Regular Session of 2026

RE: SB 2796 RELATING TO TAXATION.

Good afternoon Chair DeCoite, Vice Chair Wakai, and the Members of the Committee,

Thank you for the opportunity to testify in SUPPORT of SB 2796 RELATING TO TAXATION.

The film industry in Hawaii supports substantial, sustainable careers in the state supporting local families.

The reality is that studios select locations largely based on the financial feasibility. Simply consider the massive success of Atlanta as a concrete example of the extraordinary benefits.

Thank you,

A handwritten signature in black ink, appearing to read 'John LeBlanc', with a stylized, flowing script.

John LeBlanc
Kakaako Resident and Creative industry Professional

LATE

SB-2796

Submitted on: 2/2/2026 1:04:15 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Luci and alex	Individual	Support	Written Testimony Only

Comments:

please listen to industrty leaders and fix that tax issues so our industry can go back to work.
please dont stand in the way of this idustry that is ready to thrive. please support it!

LATE

SB-2796

Submitted on: 2/2/2026 1:05:53 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Mary Lively	Individual	Support	Written Testimony Only

Comments:



LATE

SB-2796

Submitted on: 2/2/2026 1:13:46 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Sydney Agudong	Individual	Support	Written Testimony Only

Comments:

Aloha Chair, Vice Chairs, and Members of the Committee,

My name is Sydney Agudong, and I'm offering my testimony in strong support of SB 2580 and SB 2796.

I am born and raised from the island of Kaua'i and have had the highest privilege of working within our community on some of the best and rewarding projects. These projects have brought in a ton of worldwide attraction to the islands, global recognition, and a mass amount of career opportunities for the local community. I care deeply about the state of our industry, the sustainability, and livelihoods of Hawaii. These bills matter to me because they help grow real jobs right here at home. These jobs in film and media that can support local families, provide training and experience for Hawai'i's youth, and keep more creative work in our islands instead of sending it elsewhere.

SB 2580 strengthens Hawai'i's film production tax incentive so that our state can compete with others and attract more projects that hire local cast, crew, and small businesses. SB 2796 ensures fairer tax treatment for productions, making it easier for companies to choose Hawai'i and to employ Hawai'i people.

Together, these bills help make the film industry a stable part of our economy. An economy that celebrates Hawai'i's precious culture, strength, and passion. Not only will it bring in jobs for locals, but will circulate through the rest of our businesses through tourism and hospitality.

We are capable of so much and the sustainability is full-proof! Please consider these voices while creating good opportunities for our communities.

Mahalo for your consideration and support.

from all my heart,

Sydney Agudong

LATE

SB-2796

Submitted on: 2/2/2026 1:40:02 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Adam Palya	Individual	Support	Written Testimony Only

Comments:

Testimony of Adam Palya

before the Senate Committee on Economic Development and Tourism

in STRONG SUPPORT of SB 2796

Hearing: Tuesday February 3, 2026, at 1:00pm

Dear Chair DeCoite, Vice Chair Wakai and Members of the Senate Committee on Economic Development and Tourism:

My name is Adam Palya, and I hereby express my strong support of SB 2796.

I have been working as an independent filmmaker in Hawai'i for five years. Most of my work involves storytelling through documentaries and short form video pieces for local nonprofits and community groups. My "day jobs" are working at Kahilu Theatre in Waimea as a video producer and teaching a video production class at Parker School. I also created and produce the show Haole Do It, featuring Brother Noland, which was broadcast on KFVE and can now be seen on Kahilu.TV (season 4 coming soon!)

SB 2796 is important to myself and the entire local film community because it will help allow us to continue the important work we do. We are the storytellers of our communities - we are preserving culture, documenting the legacy of our 'aina, and educating our peers and generations to come. We are sharing the stories of Hawai'i with each other and the world. In the age of social media, all our local small businesses and organizations are looking for producers to create content so they can share their message and gain support.

But, the work is not always consistent, and it's hard to make ends meet as a video producer. Many of us, like myself, are freelancers who work on tight budgets and juggle other day jobs to make it all work. All too often, financial pressures push indie filmmakers to seek out work in other industries because the numbers just don't work, even though the work we do is so important for our communities.

Returning the applicable GET rate to 0.5%, where it was for almost two decades, makes a big difference in our bottom line and helps to make this work sustainable for us. We're not asking for a windfall, we're asking the legislature to help support an important industry that is struggling but has so much potential.

Mahalo for your time and attention to this important matter for the local film industry.

Signed,

Adam Palya

Lucky Tree Productions

LATE

SB-2796

Submitted on: 2/2/2026 2:05:50 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Jade Macedo Muniz	Individual	Support	Written Testimony Only

Comments:

We need your support to keep this thriving industry in our state! A movie like Lilo and Stitch will bring hundreds of millions of dollars to this state. We need your help!

LATE

SB-2796

Submitted on: 2/2/2026 2:08:00 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
David Michaels	Individual	Support	Written Testimony Only

Comments:

General Excise Tax should not apply to film productions. As an independent filmmaker myself, every dollar counts. The sad reality is Hawaii's GET incentivizes film productions of all budget sizes (big and small) to consider doing business elsewhere. Film projects stimulate local economies and feed other adjacent, non-film businesses too. Please make Hawaii much more attractive for film projects of all levels. It will stimulate other businesses and create more jobs outside of film production too.

LATE

SB-2796

Submitted on: 2/2/2026 2:26:14 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Vicki Higgins	Individual	Support	Written Testimony Only

Comments:



LATE

SB-2796

Submitted on: 2/2/2026 2:31:21 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
robert suka	Individual	Support	Written Testimony Only

Comments:

listen to indutry leaders

LATE

SB-2796

Submitted on: 2/2/2026 2:46:36 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Elena Aukai	Individual	Support	Written Testimony Only

Comments:

To: Members of the Hawaii State Legislature

From: Elena Aukai

Date: 2/2/2026

Subject: Support for SB2796 – RELATING TO TAXATION - Strengthening Hawaii’s Film Industry

I am writing to express support for SB2796, which many in the community view as an essential measure to protect and revitalize Hawaii’s film industry. Supporters of this bill emphasize that Hawaii’s production sector has faced increasing competition from other states and countries offering stronger incentives and more predictable support. SB2796 is seen as a way to keep Hawaii competitive, attract new productions, and retain the jobs and economic activity that the film industry brings to the islands.

Advocates note that the bill would help stabilize local employment, support small businesses that rely on production work, and ensure that Hawaii continues to be a desirable location for film and television projects. The industry has long contributed to the state’s economy, cultural visibility, and creative workforce, and many believe SB2796 is a necessary step to sustain that momentum.

For these reasons, I respectfully urge your consideration and support of SB2796.

Sincerely,
Elena Aukai

LATE

SB-2796

Submitted on: 2/2/2026 3:04:42 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
alika Tengan	Individual	Support	Written Testimony Only

Comments:

Aloha kākou, to whom it may concern, I am writing this in support of SB 2796, as I am a filmmaker born and raised in Kāne'ohe, and have lived here my whole life. I've had the privilege of being able to make independent films about the complexity and beauty of Kō Hawai'i Pae 'Āina, and care deeply about local storytelling. Throughout these films, I've worked alongside many talented people in the industry who depend on productions coming into Hawai'i to sustain their careers. These wonderful technicians and craftsman lend their skills to independent films as when they can, and they thrive off of the opportunities to polish their skills through production. I hope that the increase in incentives allows Hawai'i to remain competitive with the global film industry, as our stories matter more than ever. Mahalo nui for your time and consideration.

SB-2796

Submitted on: 2/2/2026 3:12:57 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

LATE

Submitted By	Organization	Testifier Position	Testify
Anna Facciolo	Individual	Support	Written Testimony Only

Comments:

Please keep the film industry in Hawai'i. Keep businesses in Hawai'i, help hotels, restaurants and local people to have jobs in Hawai'i

Testimony in Support of SB 2796 - Hawaii Film Tax Incentives



I am writing to express my strong support for Senate Bill 2796, which aims to enhance tax incentives for the film industry in Hawaii and revert the GET back to manufacturing status for filming. . This legislation is crucial for revitalizing our local film community and fostering economic growth throughout the state.

As a member of the Directors Guild of America and the Producer/ Director on Hawaii Five-0 and Magnum PI on over 250 episodes, I have personally been involved and witnessed the rise and decline of the film industry here over the last 10 years.

Senator Decoite has been instrumental in championing this bill, recognizing the significant impact the film industry can have on our economy and taxes. By offering better tax incentives, we can attract more filmmakers to Hawaii, leading to increased production opportunities and job creation for local talent and businesses.

The benefits of SB 2796 extend beyond just the film industry. As more production companies choose Hawaii as their backdrop, we will see a surge in demand for local services, including catering, lodging, and transportation. This ripple effect will not only support our economy but also showcase the unparalleled beauty and culture of our islands to a global audience.

I urge you to support SB 2796. This bill is a vital step towards enhancing the film industry's presence in Hawaii, creating jobs, and stimulating economic growth. Thank you for your attention to this important matter.

Sincerely,
Bryan Spicer
Local
DGA Director

LATE

SB-2796

Submitted on: 2/2/2026 3:19:19 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Kelly Nitta	Individual	Support	Written Testimony Only

Comments:

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

My name is Kelly Nitta. I am a young adult born and raised in Honolulu, Hawai‘i, and I am writing **in strong support of SB2796**.

I have been actively trying to build a career in the film and television industry here in Hawai‘i for the past few years, *but* I have faced significant challenges due to a lack of consistent opportunities. Productions are often more expensive to operate in Hawai‘i than on the mainland, making it difficult for local companies to hire workers and for young creatives like me to find steady work and grow our skills. Many experienced professionals in this industry are also struggling to make a living. Because of these challenges, I am preparing to move to **Los Angeles** to pursue my career.

SB2796 would make a meaningful difference by lowering the tax burden on motion picture, digital media, and film productions, expanding which production costs qualify for tax credits, and ensuring that wages and benefits for workers are not double-taxed. These changes would make Hawai‘i a more competitive place for productions, creating more jobs and more reliable income for local talent.

If this bill passes, people like me and many others in the local industry would have a better chance to stay in Hawai‘i, grow our careers, and contribute to a thriving creative economy. As I'm sure you're aware, many locals in other industries have been forced to relocate due to a lack of work and the rising cost of living. This bill would help strengthen the TV and film industry, which in turn supports a wide range of other local businesses, including food services, transportation, hospitality, equipment rentals, and more. **Supporting SB2796 is a vital step toward keeping productions in Hawai‘i, creating stable jobs across multiple sectors, and ensuring that local talent and local businesses alike can build sustainable careers and thrive here at home.**

I respectfully urge the Committee to pass SB2796.

Mahalo for your time and consideration.

Respectfully,
Kelly Nitta
Honolulu, Hawai'i

SB-2796

Submitted on: 2/2/2026 3:25:55 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

LATE

Submitted By	Organization	Testifier Position	Testify
Karen Huie	Individual	Support	Written Testimony Only

Comments:

Hawaii is a convenient film destination, 6 hours south of Los Angeles. I've acted and filmed there on Hawaii 5-0. Actors look forward to opportunities to work there. I found the locale easy, beautiful and fun to film at and the cast and crew-a mixture of locals and non locals professionally integrated. Los Angeles is fighting to keep productions there as other desitnations offer incentives to film elsewhere. Film contributes to the economy of a city, not just for the employees but for the business it brings into the area and hires many locals to work regularly. A film crew of 200 people consumes a lot of services per day and a substantial amount for the entire shoot. Concessions need to be made, but there's still much to be gained by making packages attractive to productions to film in Hawaii. Thank you.

LATE

Aloha Chair and Members of the Committee,

My name is Lisa Coll, and as a member of the Director's Guild of America and a local Hawaii resident, I am in strong support of SB2796.

Hawaii's film and television industry has long been a valuable contributor to the state's economy, providing well-paying jobs for local residents and generating significant revenue across tourism, hospitality, transportation, construction, and small businesses. SB2796 is a critical step in ensuring that this industry can continue to thrive in an increasingly competitive global production landscape.

Other states and countries are actively expanding and modernizing their incentive programs to attract productions. Without updates and improvements to Hawaii's current structure, the state risks losing projects that would otherwise employ local crew, utilize local vendors, and inject millions of dollars directly into the economy. SB2796 helps ensure Hawaii remains a viable and attractive destination for both large-scale and independent productions.

Equally important, a strong and stable production environment allows Hawaii to sustain its experienced local workforce. Film and television professionals who live in Hawaii want to work at home, contribute to the local economy, and support their families without having to leave the islands for long stretches of time. SB2796 supports job continuity, workforce development, and long-term industry sustainability.

Film and television productions also bring lasting benefits by showcasing Hawaii to a global audience, reinforcing the state's cultural identity and natural beauty while driving tourism and economic interest long after a project has wrapped.

SB2796 represents a thoughtful investment in Hawaii's people, businesses, and economic future. I strongly urge you to pass this measure and continue supporting an industry that provides meaningful returns to the state and its residents.

Mahalo for your time and consideration.

Respectfully,
Lisa Coll

LATE

SB-2796

Submitted on: 2/2/2026 3:45:32 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Ashley de Coligny	Individual	Support	Written Testimony Only

Comments:

Aloha, I'm a Hawaii resident writing in support of this bill, which will help support local jobs and businesses, and our creative film industry.

LATE

SB-2796

Submitted on: 2/2/2026 3:48:27 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Julia Brotman	Individual	Support	Written Testimony Only

Comments:

Testimony of Julia Brotman

before the Senate Committee on Economic Development and Tourism

in STRONG SUPPORT of SB 2796

Hearing: Tuesday February 3, 2026, at 1:00pm

Dear Chair DeCoite, Vice Chair Wakai and Members of the Senate Committee on Economic Development and Tourism:

My name is Julia Brotman, and I hereby express my strong support of SB 2796.

I have worked as an intellectual property and entertainment attorney at Honolulu-based law firm Settle Meyer Law for the last eight years. In that time, I have seen first-hand the struggles between the local film industry and the Hawai'i Department of Taxation.

Film production is, at its core, a manufacturing process, and should be classified as such for general excise tax purposes. The Department of Taxation recognized this and published guidance to this effect almost two decades ago. This contributed to a significant increase in production in Hawai'i – not just the major studio productions like Lost, Hawai'i Five-0, Magnum PI, and many others, but also supported meaningful growth among the indie filmmakers and producers who are so important in preserving local culture and sharing the stories of Hawai'i with the world.

In 2021, the Department of Taxation abruptly reversed course and issued TIR No. 2021-01, which re-classified all motion picture production work at the 4.5% general excise tax rate, without any legal analysis or reasoning to support this change under applicable excise tax law. The industry recoiled in response and budgets that were already tight grew even tighter, shrinking profit margins for local filmmakers who already struggle to make ends meet.

From a legal perspective, it's unclear whether and to what extent the Department of Taxation's changed policy in 2021 is enforceable, and in any event it has caused a great deal of confusion and distrust in the local film industry.

SB 2796 is an opportunity for the legislature to correctify the situation and make it clear that film production is a manufacturing process under applicable general excise tax law, and that motion picture production companies and the companies that provide services to them are subject to the 0.5% general excise tax rate.

Although sometimes framed as a tax benefit, this is not actually a handout or cutting the industry a break. Rather, it is confirming what is already a proper analysis of motion picture production work under existing general excise tax law – but now, there will be no confusion about the Department of Taxation's changing policies and no doubt as to whether motion picture production work is considered a manufacturing process under the law.

Mahalo for your time and attention to this important matter for the local film industry.

Signed,

Julia Brotman

LATE

SB-2796

Submitted on: 2/2/2026 3:53:05 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Cody B Lasconia	Individual	Support	Written Testimony Only

Comments:

I SUBMIT AND SUPPORT THE MOVIE INDUSTRY IN HAWAII PLEASE KEEP HAWAII MOVIES TO PASS TO BRING MORE WORK TO HAWAII

SB-2796

Submitted on: 2/2/2026 3:55:28 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

LATE

Submitted By	Organization	Testifier Position	Testify
Kendrick Simmons	Testifying for K. Simmons Media Group Inc.	Support	Written Testimony Only

Comments:

I support this bill 100%

SB-2796

Submitted on: 2/2/2026 4:10:30 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

LATE

Submitted By	Organization	Testifier Position	Testify
Mark Petritz	Individual	Support	Written Testimony Only

Comments:

Please support the film industry in every way possible. We claim to want to diversify away from tourism but yet have damaged this industry

SB-2796

Submitted on: 2/2/2026 4:16:55 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

LATE

Submitted By	Organization	Testifier Position	Testify
Dorene Tagudin Kam	Individual	Support	Written Testimony Only

Comments:

Fixing this long-standing disadvantage will facilitate an increase in the available budgets film/tv projects have to offer the personnel they wish to hire. As a member of the Hawaii film community and a lifelong resident of Hawaii, simply, I would like SB2796 to move forward to raise my employment opportunities. Please support this bill.

Mahalo,

Dorene M Tagudin Kam

SB-2796

Submitted on: 2/2/2026 4:56:31 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

LATE

Submitted By	Organization	Testifier Position	Testify
Leanna Andrade	Individual	Support	Written Testimony Only

Comments:

In support of this bill. The local film and television professionals would have more opportunities to work and continue living in this high cost of living state if production companies are more inclined to film in Hawaii. This would help the economy in Hawaii overall.

LATE

SB-2796

Submitted on: 2/2/2026 4:57:46 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
john cambareri	Individual	Support	Written Testimony Only

Comments:

Aloha e,

as a Hawai'i based actor, I am in support of this bill to promote Hawai'i as an attractive location for film and television production.

With thousands of local jobs affected by this legislation (and SB 2580, which I also support), the exponential impact of every tv/film dollar brought into Hawai'i must be recognized and encouraged! (\$5 local impact for every \$1 brought in)

The previous policies that centered on "this is Hawai'i- the productions will come regardless of incentives" has been proven false, with brutal consequences for the local professionals who rely on the tv & film industry. We must provide competitive incentives for all aspects of the industry, including manufacturing- it's a win-win for everyone involved.

Mahalo,

John Cambareri

Honolulu homeowner and actor

SB-2796

Submitted on: 2/2/2026 4:58:53 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

LATE

Submitted By	Organization	Testifier Position	Testify
KEOLA RAPOZO	Individual	Support	Written Testimony Only

Comments:

Testimony in Support of SB2576

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

My name is Keola Rapozo. I am a small business owner and parent living and working in Hawai‘i. I strongly support SB2576.

SB2576 creates a more balanced and practical tax structure for motion picture, digital media, and film productions operating in Hawai‘i. By applying the manufacturing general excise tax rate and clarifying how qualified production costs are treated, this bill provides consistency and predictability for productions choosing to work here.

Importantly, SB2576 recognizes that wages, payroll taxes, insurance, benefits, and payments to loan-out companies are not profits—they are direct investments in people. Exempting these pass-through labor costs from the general excise tax ensures that local workers, crews, and families are not indirectly penalized through higher production costs.

For an industry that directly supports local employment and small businesses, this distinction matters. Thoughtful tax policy like this helps keep productions in Hawai‘i, strengthens our local workforce, and ensures the economic benefits of filming here stay with the people who live here.

SB2576 supports fairness, workforce stability, and long-term sustainability for Hawai‘i’s creative economy. I respectfully urge your support.

Me Kealoha,

Keola Rapozo

SB-2796

Submitted on: 2/2/2026 5:36:05 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

LATE

Submitted By	Organization	Testifier Position	Testify
Skyler Kamaka	Individual	Support	Written Testimony Only

Comments:

I'm in support of SB2796. We need this in order to share our culture and stories authentically and support the local film makers.

LATE

SB-2796

Submitted on: 2/2/2026 5:47:32 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Sky Doherty	Individual	Support	Written Testimony Only

Comments:

Testimony of Sky Makai Doherty, Photographer + Filmmaker of Hilo

before the Senate Committee on Economic Development and Tourism

in STRONG SUPPORT of SB 2796

Hearing: Tuesday February 3, 2026, at 1:00pm

Dear Chair DeCoite, Vice Chair Wakai and Members of the Senate Committee on Economic Development and Tourism:

My name is Sky Doherty, known as @skymakai, and I hereby express my strong support of SB 2796.

[TELL THE COMMITTEE WHAT KIND OF FILM PRODUCTION WORK YOU DO, HOW LONG YOU'VE BEEN DOING IT, ETC. – FOR EXAMPLE:

I have lived in Hawai'i since I was 21 years old, for over 25 years. After a serious physical injury of my lower back, I was forced to change direction, but thankfully found the most fulfilling and sustainable career I've ever had.

Since 2018 I've been working full time as an independent photographer + filmmaker in Hawai'i, based in Hilo. I've had the pleasure of working on a range of productions, from documentaries about the decline of Niihau shell jewelry as a cultural practice, to documentary style informational promotions about homeless and underprivileged children's programs, to commercial and corporate, as well as real estate media.

SB 2796 is imperative to myself as well as the our local film community. It signifies your support and helps us to continue the important work we do. We are the storytellers of our communities - we are preserving culture, documenting the legacy of our 'aina, and educating our peers and generations to come. We are sharing the stories of Hawai'i with each other and the world.

As you can tell, my work includes a wide range of productions. It's absolutely necessary for me to do so in order to survive and thrive as an artist and to serve my community. It's this way for most artists and creators, as well as others in our industry, as prices constantly increase in Hawaii... and the few jobs there are, particularly on Hawai'i Island, are never guaranteed or consistent. Budget constraints frequently mean either low pay or just losing a job altogether when budgets are too tight. I know I'm lucky to keep my head above water, but I also keep my belt tight. Others, particularly with children and families, are forced out of their creative careers and into other industries. This results in Mainland or US production companies being flown in and a total loss of our local photography and film professionals.

Returning the applicable GET rate to 0.5%, where it was for almost two decades, makes a big difference in our bottom line and helps to make this work sustainable for us.

We're not asking for a windfall, we're asking the legislature to help support an industry that is struggling but has so much potential.

Mahalo for your time and attention to this important matter for the local film industry.

Mahalo nui,

Sky Doherty, Photographer + Filmmaker

Hilo, Hawai'i

LATE

SB-2796

Submitted on: 2/2/2026 6:05:35 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Laticia M Perkins	Individual	Support	Written Testimony Only

Comments:

I support this measure.

LATE

SB-2796

Submitted on: 2/2/2026 6:41:09 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Joni Keamoai	Individual	Support	Written Testimony Only

Comments:

Aloha,

My name is Joni Keamoai, and I am in strong support of SB2796.

The film industry should be thriving here in Hawai‘i, not on the brink of being dissolved. Hawai‘i is not only a place of extraordinary beauty, but a place rich with stories found nowhere else in the world. Our history, culture, language, and most importantly our people, carry generations of mo‘olelo just waiting to be shared through film.

While I do not currently work in the film industry, I hope to one day. I am an author of books and music, and I believe deeply in the power of storytelling. Supporting this bill shines a positive light on Hawai‘i, creates opportunity, and opens doors for future jobs and creative pathways for local people.

I humbly ask those with the privilege of voting on SB2796 to please pass this bill. Give our stories a voice and a chance to be seen, heard, and more importantly, felt.

Mahalo nui loa,

Joni Keamoai

LATE

SB-2796

Submitted on: 2/2/2026 7:25:21 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Debra Bringman	Individual	Support	Written Testimony Only

Comments:

Late entry due to electricity being out today (2/2); high winds took electricity out around 9 a.m. to 6:45 p.m.

I am in strong support of this bill. The movie industry supports our economy and our people.

LATE

SB-2796

Submitted on: 2/2/2026 7:29:16 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Kelly Tolentino	Individual	Support	Written Testimony Only

Comments:



LATE

SB-2796

Submitted on: 2/2/2026 8:33:18 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Jodi	Individual	Support	Written Testimony Only

Comments:

Thanks to the film industry, my family had been able to continue with our daily lives. For a few years, this had been my families main income. We need to keep Hawaiiis Film Industry flowing and provided for the residents of the Islands.

LATE

SB-2796

Submitted on: 2/2/2026 8:39:41 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Jaylin Kuoha	Individual	Support	Written Testimony Only

Comments:

I support this bill because I believe that Hawai'i deserves to film more things. Especially when it is related to our culture, it makes more sense to be true to the essence of where we live and how we are as a people. I also think that there are a lot of talented film makers and it's important to maintain opportunities here in Hawai'i rather than encouraging them to leave Hawai'i behind.

LATE

SB-2796

Submitted on: 2/2/2026 9:06:54 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Judith Cunningham	Individual	Support	Written Testimony Only

Comments:

The state of Hawaii only offers one real source of economic income. Tourism. Please allow local creatives an opportunity to utilize our skills and earn a living in one of the most expensive places to live in the nation.

LATE

SB-2796

Submitted on: 2/2/2026 9:18:48 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Kanoa Andrade	Individual	Support	Written Testimony Only

Comments:

I fully support this bill and how it would help revitalize our film industry, giving professionals the steady work they need and making Hawaii a sought after location for production, boosting the economy, giving necessary income for people to provide for their families, and ensuring that new generations of filmmakers have opportunities to thrive without having to go elsewhere for work.

LATE

SB-2796

Submitted on: 2/2/2026 10:13:53 PM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
david stant iii	Individual	Support	Written Testimony Only

Comments:

I support this bill. it is vital for our film industry and local families who work in this industry that this bill passes. the film industry also brings lots of money to our local economy and businesses.

LATE

SB-2796

Submitted on: 2/3/2026 5:45:18 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Siena Agudong	Individual	Support	Written Testimony Only

Comments:

Aloha Chair, Vice Chairs, and Members of the Committee,

My name is Siena Agudong, and I strongly support SB 2580 and SB 2796.

I am a professional actress born and raised from the island of Kaua'i, and of my 14 years of work over the years, filming at home in Hawai'i was the highlight of my career. I care deeply about the state of our industry, the community resources, and the opportunities for our youth. Hawai'i is overflowing with talent but is lacking the support that we urge you to provide. These bills will help support local families, provide training and experience, and keep more creative work flowing in our islands instead of sending it elsewhere.

SB 2580 strengthens Hawai'i's film production tax incentive which allows our state to have a rightful opportunity to bring more projects that hire local cast, crew, and small businesses. SB 2796 ensures fairer tax treatment for productions, making it easier for companies to choose Hawai'i and to employ Hawai'i people.

Together, these bills help make the film industry a stable part of our economy. An economy that celebrates Hawai'i's precious culture, strength, and passion. Not only that, but these bills represent more than a fight to keep our industry alive, they stand for something greater. This is an opportunity to stand and fight for Hawai'i. Passing SB 2580 and SB 2796 shows the state's pride for Hawai'i people and support in genuine representation of Hawaiian culture in film.

Mahalo for your consideration and support.

With sincerity,

Siena Agudong

LATE

SB-2796

Submitted on: 2/3/2026 7:32:36 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Joey Hayashi	Individual	Support	Written Testimony Only

Comments:

Keep the film industry in Hawaii ! Lower, waive or give tax incentives to keep Hawaii employed.

SB-2796

Submitted on: 2/3/2026 9:18:50 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

LATE

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

Comments:

The GET rate of nearly 5% is daunting when working in th film business in hawaii. As a freelancer, it is often difficult to charge that extra tax on top of our invoices. Our clients pay that near 5% and then we charge them 5% so it feels like double taxation. It has also driven the motion picture industry away as the payroll company who is working for the production company has to pay 5% on gross billing even though they just pas the money through from the company to the employees. What we do is act as a part of making a whole product. It feels like we should be more like a wholesale service to the company rather than individuals each having to pay 5%. .05% is much more reasonable for the services we freelancers provide.

LATE

SB-2796

Submitted on: 2/3/2026 10:36:12 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Asher Morgado	Testifying for Hawai'i Film Alliance	Support	In Person

Comments:

Aloha Chair and Members,

My name is Asher Morgado. I am 19 years old, born and raised in Hawai'i, and I am an actor, performer, and aspiring filmmaker. I respectfully submit this testimony in strong support of SB2796.

For young artists like me, this bill is not just a technical tax issue, it directly affects whether opportunities exist for us here at home.

Film and digital media productions already face high costs when choosing to work in Hawai'i. SB2796 helps keep our state competitive so productions continue to choose Hawai'i rather than taking jobs and training opportunities elsewhere. When productions leave, they don't just take budgets with them, they take entry-level jobs, mentorship, and real-world experience that young local creatives rely on to build careers.

At 19 years old, I am not asking for special treatment. I am asking for the chance to work hard, learn, and grow in the industry I love without having to leave my home state. Film sets are classrooms for people like me. They teach discipline, teamwork, storytelling, and technical skills that cannot be fully learned in a traditional classroom.

By supporting SB2796, the State helps ensure these classrooms continue to exist in Hawai'i. When productions stay, wages are paid, skills are developed, and local talent is given a pathway forward.

Hawai'i is rich in culture, history, and talent. Supporting a strong and competitive film and digital media industry allows our stories to be told by people who live here, understand this place, and are committed to its future.

I want to build my career here. I want to contribute to Hawai'i's economy and eventually give back by mentoring the next generation of local creatives. SB2796 helps protect that future, not just for me, but for countless young people across our islands.

I respectfully urge you to support SB2796.

Mahalo for the opportunity to testify.

Asher Morgado

LATE

SB-2796

Submitted on: 2/3/2026 11:08:01 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Wayne Coito	Individual	Support	Written Testimony Only

Comments:

This would not only be a massive savings for production companies, it would also increased the opportunities for Local talent and crew, who we are in danger of losing to jobs on the continent. Who may never come back to Hawaii. This is the Brain Drain we always worried about.

SB-2796

Submitted on: 2/3/2026 11:31:39 AM

Testimony for EDT on 2/3/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Lukas s Seno	Individual	Support	Written Testimony Only

Comments:

Subject**Testimony in Support of SB 2796 – IATSE Local 665 Testimony in Support of SB 2796 – IATSE Local 665**

**Committee on Economic Development & Tourism
Chair DeCoite, Vice Chair Wakai****RE: SB 2796 – Relating to General Excise Tax and Film Production
February 3, 2026**

My name is Lukas Seno, and I am the Business Representative for IATSE Local 665, representing behind-the-scenes film and television workers across Hawai‘i. I respectfully submit this testimony in support of SB 2796.

SB 2796 helps improve Hawai‘i’s competitiveness as a production destination by adjusting the General Excise Tax treatment for motion picture and digital media productions. Most importantly, it exempts wages, salaries, and employer-paid benefits from the GET, directly supporting local workers, protecting household earnings, and maintaining health and retirement contributions for Hawai‘i families.

By reducing cost pressures tied to labor, this bill encourages productions to hire locally and sustain longer work schedules, helping keep skilled jobs and careers here at home.

On behalf of IATSE Local 665, I appreciate the Legislature’s consideration of policies that support Hawai‘i’s workforce and respectfully urge the Committee to pass SB 2796.

Mahalo for the opportunity to testify.

**Respectfully submitted,
Lukas Seno**

Business Representative
IATSE Local 665