

Honolulu, Hawaii

**MAR 06** , 2026

RE: H.B. No. 1635  
H.D. 1

Honorable Nadine K. Nakamura  
Speaker, House of Representatives  
Thirty-Third State Legislature  
Regular Session of 2026  
State of Hawaii

Madame:

Your Committee on Finance, to which was referred H.B. No. 1635, H.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

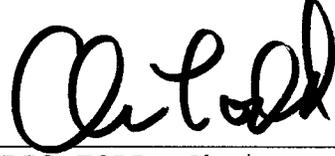
The purpose of this measure is to make broadcast and streaming platform productions and commercial advertisement productions with Internet-only distribution eligible to receive the Motion Picture, Digital Media, and Film Production Income Tax Credit.

Your Committee received testimony in support of this measure from the Office of the Governor; Creative Industries Division of the Department of Business, Economic Development, and Tourism; Honolulu Film Office of the City and County of Honolulu; Hawai'i Film Alliance; Maui Chamber of Commerce; Kapolei Chamber of Commerce; and three individuals. Your Committee received comments on this measure from the Department of Taxation and Tax Foundation of Hawaii.

As affirmed by the record of votes of the members of your Committee on Finance that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 1635, H.D. 1, and recommends that it pass Third Reading.



Respectfully submitted on  
behalf of the members of the  
Committee on Finance,



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CHRIS TODD, Chair



