

STAND. COM. REP. NO. 1074-26

Honolulu, Hawaii  
MAR 06 , 2026

RE: H.B. No. 2604  
H.D. 2

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. 2604, H.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO PERFORMING ARTS,"

begs leave to report as follows:

The purpose of this measure is to establish a Performing Arts Ticket Surcharge on the primary ticket sale price for certain performing arts events held in the State.

Your Committee received testimony in support of this measure from the State Foundation on Culture and the Arts; Hawai'i Arts Alliance; Pacific Academy of Music; and three individuals. Your Committee received testimony in opposition to this measure from Diamond Head Theatre; Rick Bartalini Presents; and two individuals. Your Committee received comments on this measure from the Department of Taxation and Tax Foundation of Hawaii.

Your Committee has amended this measure by:

- (1) Clarifying that the surcharge shall be imposed on the purchaser of the ticket and collected by the primary venue ticket provider at the time of sale;
- (2) Adding detailed reporting and recordkeeping obligations for primary venue ticket providers;

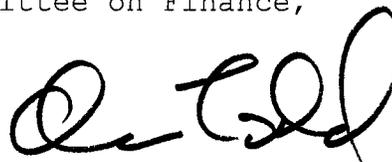
2026-1921 HB2604 HD2 HSCR HMSO



- (3) Clarifying the administrative requirements of the Performing Arts Ticket Surcharge;
- (4) Specifying that surcharge proceeds are to be held in trust and deposited into the state treasury to the credit of the Performing Arts Grants Special Fund; and
- (5) Making technical, nonsubstantive amendments for the purposes of clarity, consistency, and style.

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. 2604, H.D. 1, as amended herein, and recommends that it pass Third Reading in the form attached hereto as H.B. No. 2604, H.D. 2.

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



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CHRIS TODD, Chair



