

Honolulu, Hawaii

APR 09 , 2026

RE: S.B. No. 2578  
S.D. 1  
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 S.B. No. 2578, S.D. 1, H.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO THE FILM INDUSTRY,"

begs leave to report as follows:

The purpose of this measure is to:

- (1) Establish and appropriate funds for a Hawaii Film Commission and transfer the rights, powers, functions, and duties of the Hawaii Film Office to the Commission;
- (2) Establish the Film Industry Development Special Fund and require all revenues, fees, and charges from processing the film tax credit to be deposited into the fund;
- (3) Exclude media and film from the definition of "creative industries" and rename the Hawaii Film and Creative Industries Development Special Fund as the Hawaii Creative Industries Development Special Fund; and
- (4) Amend the sources of monies to be deposited into the Hawaii Creative Industries Development Special Fund and authorize the fund to be used for the support and



development of facilities and other initiatives to grow the State's creative industries.

Your Committee received testimony in support of this measure from the Department of Business, Economic Development, and Tourism; Creative Industries Division of the Department of Business, Economic Development, and Tourism; Carrillo Digital Inc.; Sight & Sound Productions; Hyperspective Studios, Inc.; Hawaii Teamsters Local 996; Tyler Young Films, LLC; Directors Guild of America, Inc.; Hawaii Media Inc.; and numerous individuals. Your Committee received testimony in opposition to this measure from one individual. Your Committee received comments on this measure from the Honolulu Film Office; Tax Foundation of Hawaii; Hawai'i Film Alliance; and SAG-AFTRA Hawaii Local.

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 S.B. No. 2578, S.D. 1, 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



