

EXECUTIVE CHAMBERS  
KE KE'ENA O KE KIA'ĀINA

JOSH GREEN, M.D.  
GOVERNOR  
KE KIA'ĀINA

**Senate Committee on Economic Development & Tourism**

Thursday, March 19, 2026

1:00 p.m.

State Capitol, Conference Room 229 and Videoconference

**In Support**

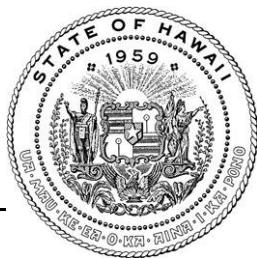
**House Bill No. 1939, HD2, Relating to Taxation**

Chair DeCoite, Vice Chair Wakai, and Members of the Senate Committee on Economic Development and Tourism:

The Office of the Governor **supports** House Bill No. 1939, HD2. This bill amends the Motion Picture, Digital Media, and Film Production Income Tax Credit by providing additional incentives for productions with at least 80% local hires, increasing to 82% in the third year and 85% in the fifth year; requires third-party certification of production costs; and authorizes DBEDT to waive the per-production credit cap for one production each fiscal year.

The Office of the Governor believes enhancing the Motion Picture, Digital Media, and Film Production Income Tax Credit would incentivize the film industry to invest in Hawai'i's local workforce, creative talent, and culture. By linking enhanced film tax credits to greater local participation, we ensure that economic benefits flow directly to Hawai'i residents. It reinforces the principle that public incentives should create local jobs and deliver meaningful returns to our communities.

Mahalo for the opportunity to provide testimony on this measure.



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

**JOSH GREEN, M.D.**  
GOVERNOR

**SYLVIA LUKE**  
LT. GOVERNOR

**JAMES KUNANE TOKIOKA**  
DIRECTOR

**DANE K. WICKER**  
DEPUTY DIRECTOR

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

Thursday, March 19, 2026  
1:00PM  
State Capitol, Conference Room 229

In consideration of  
**HB1939 HD2**  
**RELATING TO TAXATION**

Chair DeCoite, Vice Chair Wakai, and members of the Committee. The Creative Industries Division (CID) of the Department of Business, Economic Development, and Tourism (DBEDT) offers comments on HB1939 HD2. DBEDT supports the measure's intent to strengthen Hawai'i's motion picture and digital media production tax credit program by encouraging local hiring, workforce development, cultural representation, and infrastructure investment. DBEDT respectfully offers the following comments to support effective implementation and fiscal clarity.

DBEDT notes that the additional workforce incentive beyond the third consecutive taxable year may warrant further clarification in light of existing credit allocation and deferral provisions, which generally limit productions to three years of credit claims. DBEDT also requests clarification on whether productions can stack multiple bonus credits and if there is a maximum cap. Clarification regarding the interaction of these provisions would help ensure the incentive functions as intended.

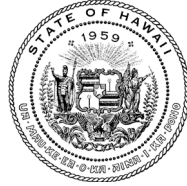
Clear parameters would support fiscal predictability and administrative consistency. In addition, clarification regarding the application of the \$17 million per-production cap waiver to split-year filers would assist with implementation, as credits may be claimed across more than two taxable years. DBEDT further requests guidance on objective criteria for selecting productions eligible for a cap waiver to promote transparency, fairness, and public confidence.

DBEDT appreciates the Legislature's continued commitment to strengthening Hawai'i's film and digital media production industry and encourages consideration of amendments that support the measure's goals while providing administrative clarity.

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

**JOSH GREEN M.D.**  
GOVERNOR

**SYLVIA LUKE**  
LT. GOVERNOR



**GARY S. SUGANUMA**  
DIRECTOR

**KRISTEN M.R. SAKAMOTO**  
DEPUTY DIRECTOR

STATE OF HAWAII  
**DEPARTMENT OF TAXATION**  
Ka 'Oihana 'Auhau  
P.O. BOX 259  
HONOLULU, HAWAII 96809  
PHONE NO: (808) 587-1540  
FAX NO: (808) 587-1560

**TESTIMONY OF  
GARY S. SUGANUMA, DIRECTOR OF TAXATION**

**TESTIMONY ON THE FOLLOWING MEASURE:**

H.B. No. 1939, H.D.2, Relating to Taxation

**BEFORE THE:**

Senate Committee on Economic Development and Tourism

**DATE:** Thursday, March 19, 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 H.B. 1939, H.D.2, for your consideration.

H.B. 1939, H.D.2, amends the amount that may be claimed for the motion picture, digital media, and film production income tax credit ("Film Credit") under section 235-17, Hawaii Revised Statutes (HRS), by authorizing an additional 5 percent of the qualified production costs incurred when a qualified production uses a workforce of at least:

- 80 percent local hires in the first or second consecutive taxable year that the additional credit is claimed;
- 82 percent local hires in the third or fourth consecutive taxable year; and
- 85 percent local hires in the fifth consecutive taxable year.

The bill further authorizes a qualified production to claim an additional percentage, based on the greatest of either:

- 5 percent of qualified production costs if the above-the-line workforce is at least 30 percent local hires;

- 3 percent of qualified production costs for investments in qualified production infrastructure;
- 3 percent of qualified production costs if indigenous content is featured; or
- 2 percent of qualified production costs if post-production and filming is conducted in the State.

“Above-the-line workforce” is defined as meaning the employees involved with the production of a qualified production whose salaries are negotiated before the commencement of production, including but not limited to actors, directors, producers, and writers.

The Hawaii Film Office is required to collaborate with DOTAX to “establish policies to determine standards and minimum qualifications for investment in qualified production infrastructure and featuring of indigenous content” required to meet the 3 percent standards listed in the bullet points above.

H.B. 1939, H.D.2, also amends section 235-17(h), HRS, to require that all film productions claiming a credit obtain an independent third-party certification of qualified production costs in the form of a tax opinion, and submit it to Department of Business, Economic Development, and Tourism (DBEDT) by no later than January 1 of each year.

The bill also amends section 235-17(l), HRS, allowing DBEDT, under certain conditions, to waive the \$17,000,000 per qualified production credit cap.

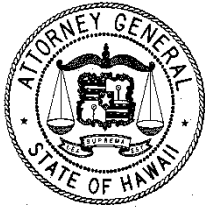
Section 2 of the bill repeals section 6 of Act 143, Session Laws of Hawaii (SLH) 2017, which required film productions with production expenditures of \$1,000,000 or more to obtain an independent third-party certification of qualified production costs.

This measure has a defective effective date of July 1, 3000, and would apply to taxable years beginning after December 31, 2025. However, the act would be repealed on January 1, 2033, to coincide with the repeal of Act 88, SLH 2006, and its amendments. Section 235-17, HRS, will then be reenacted in the form in which it read on the day before the effective date of Act 88, SLH 2006.

DOTAX defers to DBEDT and the Film Office on their ability to implement the additional tax and reporting provisions into their certification processes.

DOTAX recommends that the effective date of the bill be amended to apply to “costs incurred” rather than “taxable years beginning” after December 31, 2025.

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



**WRITTEN TESTIMONY OF  
THE DEPARTMENT OF THE ATTORNEY GENERAL  
KA 'OIHANA O KA LOIO KUHINA  
THIRTY-THIRD LEGISLATURE, 2026**

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**ON THE FOLLOWING MEASURE:**

H.B. NO. 1939, H.D. 2, RELATING TO TAXATION.

**BEFORE THE:**

SENATE COMMITTEE ON ECONOMIC DEVELOPMENT AND TOURISM

**DATE:** Thursday, March 19, 2026 **TIME:** 1:00 p.m.

**LOCATION:** State Capitol, Room 229

**TESTIFIER(S):** **WRITTEN TESTIMONY ONLY.**

(For more information, contact Michael D. Dunford,  
Deputy Attorney General, at 808-586-1470)

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Chair DeCoite and Members of the Committee:

The Department of the Attorney General understands and supports the intent of the bill and provides the following comments.

This bill amends the motion picture, digital media, and film production tax credit to provide an additional five percent refundable tax credit for qualified production costs if a production employs at least eighty percent local hires (increasing to eighty-five percent over a five-year period). The bill also provides the greatest applicable additional credit as follows: five percent credit if at least thirty percent of the above-the-line workforce is comprised of local hires; three percent if the production invests in qualified infrastructure; three percent if the production features indigenous content; or two percent if the production conducts post-production in the State. The bill would also permit the Department of Business, Economic Development, and Tourism to waive the cap on the credit for one qualified production per fiscal year.

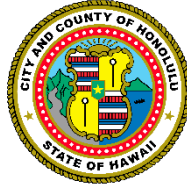
Provisions of this bill that provide tax credits to productions based on the percentage of local hires employed by a production (page 2, lines 3-19) may be subject to challenge under the Commerce Clause of the United States Constitution, which grants Congress the power to regulate Commerce among the several States. U.S. Const. art I, § 8. cl. 3.

The Department is available to answer any questions the Committee might have. Thank you for the opportunity to provide comments.

HONOLULU FILM OFFICE  
*KE KE'ENA LĪPINE O HONOLULU*  
CITY AND COUNTY OF HONOLULU

530 SOUTH KING ST, ROOM 306 • HONOLULU, HAWAII 96813  
PHONE: (808) 768-6100 • FAX: WEBSITE: honolulu.gov/film-office

RICK BLANGIARDI  
MAYOR  
*MEIA*



WALEA L. CONSTANTINAU  
FILM COMMISSIONER  
*Kominina Līpine*

Testimony of Walea Constantinau,  
Film Commissioner, Honolulu Film Office  
City and County of Honolulu

SENATE COMMITTEE ON ECONOMIC DEVELOPMENT AND TOURISM

March 19, 2026 1:00 PM  
State Capitol, Conference Room 229 and via Videoconference

RE: HB 1939 HD2 RELATING TO TAXATION **SUPPORT THE INTENT AND COMMENTS**

Dear DiCoite, Vice-chair Wakai and members of the committees:

The Honolulu Film Office would like to thank the Legislature and particularly this committee for its collaboration and long-standing support of Hawai'i's Film Industry. **We are at a crucial juncture** with our industry and the industry-supporting proposals this Legislative Session **are vital for the industry to address market changes and remain competitive.**

We support the intent of the following items in the measure with additional comments:

- **Increase the base of the credit by 5%** to 27% on Oahu and 32% on Neighbor Islands
- **Allow for an uplift to the base credit of 5% if a minimum of 80% of local hires is achieved.** This would allow for a maximum credit of up to 32% on Oahu or 37% on a Neighbor Island; remove the additional increases in required minimums of local hires over the next five years to streamline the measure and allow for a more realistic amount of time to build the local workforce.

We recommend the following revisions:

- Change the per production cap language on Page 8, like 8 (1) to read: **Total tax credits claimed per qualified production shall not exceed \$17,000,000 [—] ; provided that this limit shall not apply to any qualified production that incurs at least \$60,000,000 of qualified production costs.** This would allow larger productions to consider Hawai'i. A discretionary allowance for a single project would not provide the business certainty necessary to attract high-end television or feature film productions
- **Exempt projects with budgets of under \$1 million from the third-party audit requirement.** This would be cost-prohibitive to the majority of our local productions.
- **Update and modernize language on Page 14, line 1 (3) by striking it from the measure.** The industry is migrating to internet-only distribution with streamers now delivering live sports and its associated advertising as an example. Such a provision would impose barriers to growth and stymie the effectiveness of the credit.

Thank you for the opportunity to provide these comments.



**ALA MOANA – KAKA‘AKO NEIGHBORHOOD BOARD NO. 11**

NEIGHBORHOOD COMMISSION • 925 DILLINGHAM BOULEVARD SUITE 160 • HONOLULU, HAWAII, 96817  
PHONE (808) 768-3710 • FAX (808) 768-3711 • WEBSITE: <https://www.honolulu.gov/nconb11>

**LATE**

Wednesday, March 18, 2026

**TO: the Senate Committee on Economic Development and Tourism (EDT)**  
**Hearing: Thursday, March 19, 2026, 1:00 P.M.**  
**FROM: The Ala Moana-Kaka‘ako Neighborhood Board No. 11**  
**RE: Testimony IN SUPPORT of HB1939 HD2, RELATING TO TAXATION**

Aloha, Chair DeCoite, Vice-Chair Wakai, and members of the Committee -

The Ala Moana-Kaka‘ako Neighborhood Board No.11 **strongly supports HB1939 HD2, RELATING TO TAXATION.**

Hawai‘i has long been an ideal source for film and TV shows. Our unique backdrop without the backdrop of a city or town, yet having modern amenities nearby, has led major productions to film here. As our state looks to diversify its economy, expanding production and growing our local film industry makes sense.

At the same time, Hawai‘i cannot simply expand existing tax credits without being strategic. We do not have the budget of other states and countries competing for film productions. We must tailor our film tax credit to promote and strengthen local film production over the long term.

This is why HB1939 is so important. Instead of just putting money towards the film industry, the bill links the film tax credit towards set goals that provide larger credits if the production invests in:

- local hires,
- above-the-line workforce,
- qualified production infrastructure,
- indigenous content, and
- post production in the state.

With this bill, we can help grow Hawai‘i’s film industry and create well-paying jobs for local residents over the long term. We respectfully urge you to pass HB1939 HD2.

Dale VanderBrink  
2nd Vice Chair, Ala Moana-Kaka‘ako Neighborhood Board No.11

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

Thursday, March 19, 2026  
1:00 PM – Room 229, HI State Capitol

**TESTIMONY IN SUPPORT WITH AMENDMENTS OF HB 1939 HD 2**  
**RELATING TO TAXATION**

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

Mahalo for the opportunity to testify on this measure. The Hawai'i Film Alliance (HFA) submits this testimony in **support of HB 1939 HD 2, with amendments** to strengthen its effectiveness, increase local hiring, and ensure Hawai'i remains competitive in attracting and sustaining film and television production.

The Hawai'i Film Alliance (HFA) is a member-based organization comprised of Hawai'i film and television professionals, creative workers, production companies, small businesses and industry partners who live and work in the State. Our members span the full production ecosystem from crew and talent to producers and support businesses who are directly impacted by the strength and stability of the Hawai'i film industry.

HB 1939 HD 2 represents a critical modernization of Hawai'i's Motion Picture, Digital Media, and Film Production Income Tax Credit. For decades, the credit has helped attract productions to Hawai'i, but today's global production market is more competitive than ever. Other jurisdictions, including Georgia, New Mexico, Canada, Australia, the United Kingdom and Aotearoa offer incentive structures in the 30% to 40% range. Hawai'i must evolve its incentive to remain competitive while ensuring that increased public investment produces stronger benefits for Hawai'i residents.

Additionally, HB 1939 HD 2 creates a pathway for productions to reach an effective credit value of up to 32% on O'ahu and 37% on Neighbor Islands when productions meet enhanced local hiring and economic investment thresholds. These tiered mechanisms are widely recognized as a requirement to secure and retain long-running television series and large-budget streaming projects that provide sustained, multi-year employment.

The bill's enhanced incentives for productions that hire at least 80 percent local crew are especially important. These provisions directly require that productions invest in Hawai'i's workforce rather than rely on imported labor. Hawai'i has developed a highly skilled and



experience production workforce over many decades. However, without targeted incentives, studios often continue to bring in non-resident department heads, creative leadership and specialized crew. Rewarding productions that hire locally strengthens career pathways for residents, keeps wages circulating within the local economy and builds long-term industry capacity.

In addition to supporting the structure of HB 1939 HD 2, we respectfully request that the incorporation and inclusion of several key provisions reflected in related legislation, including those that further strengthen Hawai'i's competitiveness and maximize local economic benefits.

**PLEASE KEEP:**

1. Providing **retroactive eligibility to December 31, 2025**. Doing so ensures that projects currently in development can confidently choose Hawai'i and benefit from the gains of the incentive structure immediately. Without it, Hawai'i risks losing projects already in production or negotiations.
2. Maintaining and strengthening incentives tied to 80% of local hires, especially above-the-line hires. **Locals need to work at home to stay at home**. Definitions are needed by using objective and administrable criteria such as HI income tax residency or wages subject to Hawai'i withholding.
3. Encouraging investment in local production **infrastructure**.
4. Encouraging **post-production** infrastructure and work within Hawai'i.
5. Encouraging the inclusion of **'Ōlelo Hawai'i or indigenous, culturally content**.

**PLEASE AMEND:**

1. Increasing the effective incentive value to 32% on O'ahu and 37% on Neighbor Islands when meeting local thresholds. Other jurisdictions are used to a minimum of 30% as a base rate. We suggest, **at a minimum, 30% for O'ahu and 35% on Neighbor Islands**.
2. **Waiving the per-production cap** for productions that achieve \$60M in qualified spend.
3. Streamlining the film tax credit by **removing the tiered requirements for subsequent increases of local hires each year**. Making the tax credit easy to utilize makes it more efficient and more attractive.

While we strongly support the intent of the bill, HFA respectfully recommends the technical amendments above.

Alongside other measures aimed at improving the state's film industry, HB 1939 HD 2 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 respectfully requests that the provided amendments be implemented before passing HB 1939 HD2.**

# TAX FOUNDATION OF HAWAII

735 Bishop Street, Suite 417

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: INCOME, Enhance Motion Picture Production Income Tax Credit for Local Workforce, Local Production Infrastructure Incentive, Indigenous Content, or Local Post-Production

BILL NUMBER: HB 1939 HD2

INTRODUCED BY: FIN

EXECUTIVE SUMMARY: Amends the Motion Picture, Digital Media, and Film Production Income Tax Credit (film tax credit) by providing additional credits to qualified productions that have a workforce of at least eighty per cent local hires in the first taxable year or second consecutive taxable year and meet other specific requirements, then increasing the local workforce threshold to eighty-two per cent in the third or fourth consecutive taxable year and eighty-five per cent in the fifth consecutive taxable year, that the additional credit is claimed; requiring independent third-party certification of qualified production costs for all film productions claiming the film tax credit; authorizing DBEDT to waive the credit cap per qualified production for one qualified production each fiscal year; and requiring the Hawai'i Film Office to submit an annual report to the Legislature. Sunsets 1/1/2033. Effective 7/1/3000. (HD2)

SYNOPSIS: Amends section 235-17, HRS, to allow the following additional credits:

An additional 5% of the qualified production costs incurred by a qualified production with a workforce of at least:

(A) Eighty per cent local hires in the first taxable year or second consecutive taxable year that the additional credit amount is claimed;

(B) Eighty-two per cent local hires in the third or fourth consecutive taxable year that the additional credit amount is claimed; and

(C) Eighty-five per cent local hires in the fifth consecutive taxable year that the additional credit amount is claimed.

In addition, the bill allows the greatest of either:

(A) Five per cent of the qualified production costs incurred by a qualified production with an above-the-line workforce of at least thirty per cent local hires;

(B) Three per cent of the qualified production costs incurred by a qualified production that invests in qualified production infrastructure;

(C) Three per cent of the qualified production costs incurred by a qualified production that features indigenous content; or

(D) Two per cent of the qualified production costs incurred by a qualified production that conducts post-production in the State for qualified productions filmed in the State.

Provides that the Hawaii film office, in collaboration with the department of taxation shall establish policies and standards for qualification of “qualified production infrastructure” in (B) and indigenous content in (C) above.

Defines "above-the-line workforce" as the employees involved with the production of a qualified production whose salaries are negotiated before the commencement of production, including but not limited to actors, directors, producers, and writers.

Allows DBEDT to waive the \$17 million per-production credit cap for one qualified production each fiscal year; but the production company will be limited to 70% of the aggregate cap (currently \$50 million) and no qualified production shall have the cap waived for more than two fiscal years.

Repeals section 6 of Act 143, Session Laws of Hawaii 2017 that required independent third-party certifications only for production expenditures in excess of \$1 million. This repeal will result in requiring third-party certifications for all production expenditures qualifying for the credit.

EFFECTIVE DATE: July 1, 2025 for taxable years beginning after December 31, 2025; sunsets on January 1, 2033.

STAFF COMMENTS: We in Hawaii have had our production credit since 1997, so it's been more than twenty years. Have there been any studies about what the program has done for Hawaii's economy or Hawaii's tax revenue? None were cited to the Legislature when the Hawaii production tax credit was increased in 2013. Maybe we don't care as much about the hard dollars as we do about other intangible effects like local jobs, the development of a skilled workforce, or robust media education programs that simply weren't around at the turn of the century. Even if so, lawmakers should have data on these intangibles, and other cost-benefit information, so they can make rational decisions on this matter.

Certainly, the film industry promises increased opportunities. Some of them certainly have materialized. But chasing these opportunities needs to be balanced against the cold hard reality of solving the problems at hand. Lawmakers need to ask whether production tax credits create sustainable economic development. It's well known that most productions shoot for a while and then wrap; the crew that supports the production then jumps to the next one. A case may be made for the production credits if they keep the productions rolling in and contributing to the economy. But the people need to see that case to justify continued redirection of resources to these credits while those resources could instead lower the overall tax burden not only for families but for the businesses that provide long-term employment for Hawaii's people.

Digested: 3/16/2026

**LATE**

**HB-1939-HD-2**

Submitted on: 3/19/2026 8:06:46 AM

Testimony for EDT on 3/19/2026 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Shelby Pikachu Billionaire	Testifying for Kingdom of The Hawaiian Island & Ohana Unity Party	Support	Remotely Via Zoom

Comments:

Testimony in **\*\*STRONG SUPPORT\*\*** of HB1939 HD2 Relating to Taxation

Aloha Chair(s) and Members of the Committees,

My name is Master Shelby "Pikachu" Billionaire, HRM, Chairman of the Ohana Unity Party, representing the Kingdom of The Hawaiian Islands. As a champion for independent creators, local workforce empowerment, Native Hawaiian storytelling, and economic sovereignty that keeps our resources and cultural narratives in our own hands rather than those of distant corporate giants, I submit this testimony in **\*\*STRONG SUPPORT\*\*** of HB1939 HD2.

This bill significantly strengthens the Motion Picture, Digital Media, and Film Production Income Tax Credit (HRS §235-17) by incentivizing genuine local investment and hiring. HD2 builds on prior versions with tiered bonuses for high local workforce percentages (80%+ in early years, rising to 85% over time), additional credits for above-the-line local hires (30%+), infrastructure investment, indigenous content, and in-state post-production. It mandates independent third-party certification of costs for all claims, authorizes limited waivers of the \$17M per-production cap (one per year, max two years per production), caps total annual credits at \$50M, adds a 0.2% fee on claims to fund the Hawaii Film and Creative Industries Development Special Fund, and requires annual reporting by the Hawaii Film Office/DBEDT on claims, impacts, and waivers.

These changes shift the credit from benefiting fly-by-night Hollywood productions to rewarding productions that truly build Hawai'i's film ecosystem—creating jobs, training local talent, and amplifying indigenous voices. Here are numbered, compelling reasons why the Committees should pass HB1939 HD2:

1. **\*\*Prioritizes Local Hiring and Workforce Development\*\*** Tiered bonuses (5% additional for 80–85% local hires over consecutive years) and above-the-line incentives encourage productions to hire and train Hawai'i residents, reducing reliance on out-of-state crews and building sustainable careers for our people—especially underrepresented Native Hawaiian and local storytellers.
2. **\*\*Rewards Indigenous Content and Cultural Representation\*\*** The 3% bonus for productions featuring indigenous content (with standards set by Hawaii Film Office/DBEDT) directly

supports kānaka maoli narratives, traditional knowledge, and authentic representation—countering Hollywood's historical marginalization of our stories and advancing cultural sovereignty.

3. **\*\*Ensures Accountability Through Certification and Reporting\*\*** Mandatory third-party cost certification prevents abuse, while annual legislative reports (redacted for privacy) provide transparency on jobs created, revenue generated, and industry growth—allowing oversight to ensure credits deliver real benefits to Hawai‘i, not just tax breaks for outsiders.

4. **\*\*Balances Incentives with Safeguards\*\*** Limited cap waivers (one per year) allow flexibility for major projects without opening floodgates, while the \$50M annual cap and 0.2% fee fund further industry development. The sunset on January 1, 2033, ensures periodic review and prevents indefinite giveaways.

5. **\*\*Advances Economic and Creative Self-Determination\*\*** By tying credits to verifiable local commitment (hiring, infrastructure, post-production), the bill keeps money circulating in our communities—supporting affordable housing, education, and resilience amid tourism volatility. It empowers independent producers over extractive corporate models, fostering a homegrown creative sector rooted in aloha and pono. HB1939 HD2 is a smart evolution of our film incentives: it rewards commitment to Hawai‘i while protecting taxpayers. It has progressed through the House and is now in the Senate (EDT/WAM as of mid-March 2026), with support from DBEDT, the Governor's Office, and industry advocates.

I urge the Committees to pass HB1939 HD2 unanimously and forward it swiftly. Let's build a film industry that serves our people, honors our indigenous heritage, and generates lasting abundance—not just temporary subsidies for outsiders.

Mahalo nui loa for your kuleana in strengthening Hawai‘i's creative economy and cultural voice.

Sincerely, Master Shelby "Pikachu" Billionaire, HRM

Kingdom of The Hawaiian Islands, H.I. Ohana Unity Party, Chairman

**HB-1939-HD-2**

Submitted on: 3/17/2026 7:54:49 AM

Testimony for EDT on 3/19/2026 1:00:00 PM

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

Comments:

Standing in Strong support of bill HB1939.



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March 19, 2026

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

The Senate  
The Thirty-Third Legislature  
Regular Session of 2026

[RE: HB 1939 HD1 - RELATING TO TAXATION.](#)

DATE: Thursday, March 29, 2026

TIME: 1:00 pm

PLACE: Conference Room 229

VIA Videoconference

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 [HB 1939 HD1 - RELATING TO TAXATION](#)

SAG-AFTRA represents over 1400 actors, recording artists, and media professionals in our state. 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.

This measure is about more than just stacking credits, like numbers on a balance sheet, it is about people. It is about whether we want Hawai'i to be a beautiful backdrop for Hollywood to use occasionally when it fits into their budget, or when a major powerhouse star wants to come home to work for a bit, or will we commit to making Hawai'i a **home** for a thriving, sustainable creative class. **HB 1939 anchors the industry in our local workforce.**

We support HB 1939 HD1 because:

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Mericia Palma Elmore, 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

- **It prioritizes local families:** The 5% bonus for hitting an 80% to 85% local hire threshold is an investment in Hawaii's families.
- **It empowers our storytellers:** By incentivizing "Above-the-Line" local hires, we encourage the industry to hire our writers, producers, and actors to create, manage, and perform in productions shot in their own backyard.
- **It honors our host culture:** The inclusion of incentives for indigenous content ensures that when stories are told here, they are told with the integrity they deserve.

One way the union advocates for members is by supporting and championing incentives to encourage filming in Hawai'i. Our talented performers want to work here at home. However, if there are no productions, many are forced to seek employment elsewhere. This not only means people leaving Hawai'i and decreased income tax to the state, it also diminishes our creative community.

HB 1939 is an investment that helps keep our best and brightest talents at home, and it is a step to truly diversifying our local economy.

Please don't hesitate to reach out to our offices for more information on how this measure impacts our members, your constituents.

Respectfully,

*Mericia Palma Elmore*

Mericia Palma Elmore, Executive Director SAG-AFTRA Hawai'i Local



## HAWAII STATE AFL-CIO

888 Mililani Street, Suite 501 • Honolulu, Hawaii 96813  
Telephone: (808) 597-1441 • Fax: (808) 593-2149

March 19, 2026

The Thirty-Third Legislature  
The Senate  
Committee on Economic Development and Tourism

### **SUBJECT: TESTIMONY IN SUPPORT OF HB1939 HD2 – RELATING TO TAXATION**

Chair DeCoite, Vice Chair Wakai, and members of the committee:

The Hawaii State AFL-CIO supports HB1939 HD2 because Hawaii's film tax credit must deliver lasting economic benefits for our local workforce and position the State to compete in today's film and television industry.

Hawaii has long been a sought-after filming destination. Productions such as Magnum P.I., Hawaii Five-0, and more recently, The Wrecking Crew, have relied on Hawaii's unique landscapes, skilled local crews, and established production infrastructure. That legacy reflects decades of workforce development and industry experience built here at home.

At the same time, Hawaii competes with other states and countries that offer aggressive and evolving incentive programs. Places like New Zealand provide screen production rebates that can reach significantly higher effective percentages than Hawaii's current credit structure. In a market where production decisions are driven by financial modeling, even modest differences in incentive design can influence where jobs and spending ultimately land.

Film and digital media production can support high-quality jobs across multiple crafts, from performers to crew and technical trades. A tax credit that reinforces local workforce participation and long-term industry capacity can help ensure that public investment strengthens Hawaii's economy rather than serving as a short-term attraction with limited lasting benefit.

Respectfully submitted,

A handwritten signature in black ink that reads "Randy Perreira". The signature is written in a cursive style.

Randy Perreira  
President  
Hawaii State AFL-CIO



SACRED LIGHT 'OHANA

March 17, 2026

Aloha Chair and Members of the Committee,

Mahalo for the opportunity to provide testimony and for your continued service to our communities. I respectfully submit testimony in **strong support of HB1939 HD2.**

My name is La'akea Ching. I am a Hawai'i-based producer and Founder of Sacred Light 'Ohana, an organization dedicated to building global pathways for Hawai'i's creative community through workforce development, education, and culturally grounded creative programming. Most recently, our team worked on *In Whose Name*, ranked among the top 10 films of 2025 by the Los Angeles Times. Our work opens the door for local creatives to access global-level opportunities while remaining rooted at home and grounded in their identity.

I previously submitted testimony in support of HB1939 HD1 and write again to express that the amendments made in HD2 have meaningfully strengthened this measure. The additions made by the Committee on Finance reflect exactly the kind of structural thinking that transforms a good incentive program into a genuine workforce development tool.

Three amendments in HD2 stand out. The additional 5% credit for productions meeting local workforce thresholds, starting at 80% local hires and scaling upward over consecutive years, turns production activity into direct career development for Hawai'i residents. The 3% credit for indigenous content recognizes in statute what our organization works toward every day, that authentic storytelling has real economic value. And the above-the-line local hiring bonus directly incentivizes productions to cast and hire Hawai'i-based directors, producers, writers, and actors in roles that have historically gone to outside professionals.

Together these provisions move HB1939 HD2 beyond a tax credit bill and into the territory of genuine economic development policy. Productions will now have financial incentive to hire locally, tell indigenous stories, and develop Hawai'i talent at every level of production. **That is the kind of impact that shapes creative careers and cultural identity for generations, creating the conditions for our perspectives, our voices, and our stories to reach global audiences on our own terms.**

Mahalo again for your time and continued commitment to this important measure. I respectfully urge the Committee to pass HB1939 HD2.

With appreciation,

La'akea Ching

Founder & Executive Director

**HB-1939-HD-2**

Submitted on: 3/17/2026 3:53:44 PM

Testimony for EDT on 3/19/2026 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Betty Bolton	Testifying for Hawaii Film Alliance	Support	Written Testimony Only

Comments:

I strongly support HB1939. This bill and other associated bills will insure that Hawaii can have a strong film making industry! It can offer larger and longer projects, job security, and bring people to Hawaii to be part of a thriving industry. This bill is needing for Hawaii to be competitive with other states that already offer these types of incentives and credits. Please pass HB1939.

**LATE**

**HB-1939-HD-2**

Submitted on: 3/19/2026 11:37:18 AM

Testimony for EDT on 3/19/2026 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Tyler Young	Testifying for Tyler Young Films, LLC.	Support	Written Testimony Only

Comments:

**IN SUPPORT of HB 1939 – Local Hire & Infrastructure Uplifts**

My name is Tyler Young. I am a Film & Television Producer based here in Honolulu, and I am submitting testimony in support of HB 1939. In the last 25 years I have produced over 450 different productions for the film & television industry. As a Creative Producer, Line Producer, and Unit Production Manager, I am responsible for building and managing budgets, hiring local crew and vendors, and bidding projects to studios, television networks, streamers, and productions companies.

There is no doubt that passing HB 1939 will strengthen Hawai'i's film tax credit by incentivizing local hire, infrastructure investment, and in-state production capacity. Passing this bill will show your support of encouraging a stronger local economy that impacts small businesses and local film crews.

Sincerely,

Tyler Young

Creative Producer

Tyler Young Films, LLC.

Honolulu, Hawai'i

**HB-1939-HD-2**

Submitted on: 3/19/2026 11:25:56 AM

Testimony for EDT on 3/19/2026 1:00:00 PM

**LATE**

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Shaena Dela Cruz Hoohuli	Testifying for Aloha Aina party	Support	Written Testimony Only

Comments:

I support this bill and will be in person

aloha aina

**HB-1939-HD-2**

Submitted on: 3/18/2026 4:59:55 AM

Testimony for EDT on 3/19/2026 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
claudia kühn	Individual	Support	In Person

Comments:

Hallo,

ich möchte die Fimindustrie auf Hawaii mit meinem Zeugnis unterstützen da es wichtig für die Menschen die Geschäfte und Hotels ist. Sie leben davon und durch viele Serien und Filme wird man auf Ihre schönen Inseln aufmerksam,auch ich bin Mitglied im Fandom Magnumpi und durch diese Serie auf Ihre schöne Heimat aufmerksam geworden und liebe Sie.

Mit freundlichen Grüßen

claudia kühn

**HB-1939-HD-2**

Submitted on: 3/16/2026 2:10:44 PM

Testimony for EDT on 3/19/2026 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Keoni Shizuma	Individual	Support	Written Testimony Only

Comments:

Aloha,

I am testifying in support of HB1939.

I appreciate and support this bill as the focus is incentivizing the hiring of resident employees in the film industry. While I understand that growing the film industry will have multiple impacts on local economy, even greater impacts will be felt when we incentivize the hiring of larger amount of resident employees.

I think this is needed to keep the film industry headed in the right direction, encouraging the growth of our local skillsets, quality of our productions, and strength of the film industry in Hawai'i.

Mahalo for your consideration,  
Keoni Shizuma

**HB-1939-HD-2**

Submitted on: 3/16/2026 6:19:16 PM

Testimony for EDT on 3/19/2026 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Sally "Kalei" Davis	Individual	Support	Written Testimony Only

Comments:

Aloha,

I am Sally "Kalei" Davis.

i have been in the Hawai'i film business since the 1990s. This past year was the worst ever. Producers chase tax incentives. We must up our cap and incentives to compete with other states and countries.

Mahalo,

Kalei

**HB-1939-HD-2**

Submitted on: 3/16/2026 6:42:11 PM

Testimony for EDT on 3/19/2026 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Lisa Romano	Individual	Support	Written Testimony Only

Comments:

I can only pray that this bill passes!! It's important to not only our industry but our island local actors and the real essence of Hawaii!! Mahalo for your time and attention. In gratitude, Lisa Romano actress 🎬

**HB-1939-HD-2**

Submitted on: 3/16/2026 9:15:45 PM

Testimony for EDT on 3/19/2026 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Joshua Meredith	Individual	Support	Written Testimony Only

Comments:

My name is Joshua J. Meredith. I'm a Maui resident and member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. I strongly support HB 1939.

**HB-1939-HD-2**

Submitted on: 3/17/2026 10:39:37 AM

Testimony for EDT on 3/19/2026 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Debra Grey	Individual	Support	Written Testimony Only

Comments:

Aloha Chair and Members,

My name is Debra Grey and I am a member of The fandom of MagnumPI.

I respectfully support HB 1939 because it prioritizes local hire and strengthens economic opportunities for Hawai'i workers.

Encouraging strong local workforce participation helps sustain long-term careers and keeps wages

in our communities.

Mahalo for your consideration.

**HB-1939-HD-2**

Submitted on: 3/17/2026 11:03:29 AM

Testimony for EDT on 3/19/2026 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Edward C Lou-Goode	Individual	Support	Written Testimony Only

Comments:

More tv/movie work = more money for the state and it's people!

**HB-1939-HD-2**

Submitted on: 3/17/2026 11:46:52 AM

Testimony for EDT on 3/19/2026 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Jean Simon	Individual	Support	Written Testimony Only

Comments:

Aloha,

I STRONGLY SUPPORT HB 1939 - the "LOCAL HIRE" priority.

We have many people in Hawaii who work crew on films and they're forced to leave because of lack of work. This bill does NOT mandate local hires, it gives incentives for local hires.

Additionally, I have lost out on acting roles, because someone brought their L.A. girlfriend and she was hired instead of me. I do understand this could still happen, but an incentive to hire locally will really go a long way towards keeping hiring local.

Please pass this important bill.

Mahalo,

Jean Simon

**HB-1939-HD-2**

Submitted on: 3/17/2026 12:01:54 PM

Testimony for EDT on 3/19/2026 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Melinda Santhany	Individual	Support	Written Testimony Only

Comments:

Aloha,

I am in support of this Bill!

Mahalo.

**HB-1939-HD-2**

Submitted on: 3/17/2026 12:14:31 PM

Testimony for EDT on 3/19/2026 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Dennis Garber	Individual	Support	Written Testimony Only

Comments:

As an actor I totally support this bill. I want to work more where I live.

Mahalo

**HB-1939-HD-2**

Submitted on: 3/17/2026 12:18:19 PM

Testimony for EDT on 3/19/2026 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Amy Adams	Individual	Support	Written Testimony Only

Comments:

This bill hits very close to home for me. I am a professional actress and ai get to read for many large parts on shows that come here, but often larger roles are given to people they will pay to have flown from LA or NY. Giving the incentive to hire more meatier parts to local actors would give us the opportunity and the training to keep everything growing. More opportunity begets more experience begets more funding begets more knowledge begets more ease begets even better opportunity.  
[IMDb.me/MiaAdams](https://www.imdb.com/name/nm0010288/)

i cannot make a living with the roles available on island. One has to be very very lucky to land one of the few parts offered to local actors. More opportunity would allow talented actors to stay and create and teach. We all rise when there is opportunity. make it a no brainer for productions to give local actors a shot.

**HB-1939-HD-2**

Submitted on: 3/17/2026 12:40:07 PM

Testimony for EDT on 3/19/2026 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
fabienne lequertier	Individual	Support	Written Testimony Only

Comments:

Aloha Chair and Members,

My name is Fabienne Lequertier, and I am a member of the *Magnum P.I.* fandom.

I respectfully submit this testimony in support of HB1939. This measure appropriately prioritizes local hiring and strengthens economic opportunities for Hawai'i's workforce. Promoting robust participation from local workers is essential to sustaining long-term careers and ensuring that wages remain within our communities.

Furthermore, supporting local talent contributes to economic stability and reinforces the long-term resilience of Hawai'i's film and television industry.

Mahalo for your time and consideration.

Respectfully submitted,  
Fabienne Lequertier

Fandom of MagnumPI

**HB-1939-HD-2**

Submitted on: 3/17/2026 1:29:39 PM

Testimony for EDT on 3/19/2026 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Diana Seppelfrick	Individual	Support	Written Testimony Only

Comments:

Aloha Chair and Members of the Committee:

I support this measure to enhance Hawai'i's film tax credit by prioritizing local hiring and strengthening accountability. Increasing local workforce requirements helps ensure that more of the economic benefits stay in our communities, while maintaining Hawai'i's ability to attract major productions.

Sincerely,

Diana Seppelfrick, SAG/AFTRA Member

**HB-1939-HD-2**

Submitted on: 3/17/2026 2:22:09 PM

Testimony for EDT on 3/19/2026 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Soraya-Elena Perez	Individual	Support	Written Testimony Only

Comments:

Aloha,

My name is Soraya-Elena Perez. I am a local actor and I support this bill because it encourages producers to consider more local actors for principal and supporting roles.

Mahalo

**HB-1939-HD-2**

Submitted on: 3/17/2026 3:13:29 PM

Testimony for EDT on 3/19/2026 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Terrie Wehrli	Individual	Support	Written Testimony Only

Comments:

Aloha,

I support efforts that strengthen Hawai'i's film and television industry and the local jobs and small businesses it supports.

Mahalo.

**HB-1939-HD-2**

Submitted on: 3/18/2026 8:20:55 AM

Testimony for EDT on 3/19/2026 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Glen Kagamida	Individual	Support	Written Testimony Only

Comments:

Support to encourage more economic growth and job opportunities. Mahalo!

**HB-1939-HD-2**

Submitted on: 3/18/2026 8:19:40 AM

Testimony for EDT on 3/19/2026 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Tara Lauu	Individual	Support	Written Testimony Only

Comments:

Aloha Chairs & Members,

My name is Tara F.Lauu & I'm a member of Fandoms of MagnumPI.  
I respectfully support HB1939 because it prioritizes Local hires and Strengthens economic opportunities for HAWAII Film crews workers. Encouraging strong local Workforce participation helps sustain Long--Term careers & Keep Wagers in HAWAII Nei Communities

Much Mahalo,

Tara F.Lauu

Fandoms of MagnumPI 2018

**HB-1939-HD-2**

Submitted on: 3/18/2026 1:28:42 AM

Testimony for EDT on 3/19/2026 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Shereen Balles	Individual	Support	Written Testimony Only

Comments:

Aloha mai kākou,

My name is Shereen Balles and I am in Support of HB 1939.

This Bill provides options for producers to “stack” their credits as an incentive for hiring local. It encourages producers to consider more local actors for principal and supporting roles.

Me ke Aloha Pumehana Pau'ole,

Shereen Balles

**TESTIMONY IN SUPPORT OF HB 1939**  
**KIMEE BALMILERO**

March 17th, 2026

Aloha,

My name is Kimee Balmilero. I am a professional actor born and raised in Hawai'i, and I support HB 1939.

What stands out to me about this bill is its focus on local workers. It rewards productions that hire people from here, train people from here, and invest in the workforce that already exists in Hawai'i.

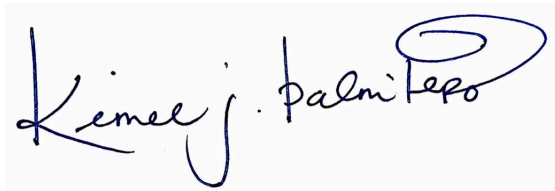
For many of us, this is not just about one job. It is about building a sustainable career at home. Because of production work in Hawai'i, I was able to stay here, care for my aging parents and grandmother, and even become a first-time homeowner in the place I was born and raised. That is not something I take lightly, and it is only possible when there is consistent local work available.

HB 1939 encourages productions to hire more local talent over time, which means more opportunities for people who live in Hawai'i. It also supports productions that build lasting relationships with our community rather than relying on bringing in outside workers.

At the same time, the accountability measures in this bill help ensure that the program is working as intended and benefiting the state.

This bill supports local families, strengthens our workforce, and helps keep this industry rooted in Hawai'i.

Mahalo for your time and for the work that you do,

A handwritten signature in blue ink that reads "Kimee Balmilero". The signature is written in a cursive style with a large, stylized loop at the end of the last name.

Kimee Balmilero  
Actor | Kaneohe Kid

**HB-1939-HD-2**

Submitted on: 3/17/2026 5:16:38 PM

Testimony for EDT on 3/19/2026 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Noelle Yoza	Individual	Support	Written Testimony Only

Comments:

I support this bill. It provides options for producers to “stack” their credits as an incentive for hiring local. It encourages producers to consider more local actors for principal and supporting roles.

**HB-1939-HD-2**

Submitted on: 3/17/2026 5:09:14 PM

Testimony for EDT on 3/19/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Trevor Brunsink	Individual	Support	Written Testimony Only

Comments:

Mahalo for the opportunity to testify in strong SUPPORT of **HB 1939**.

This bill gets right to the heart of what matters most—**local jobs**. By offering a meaningful incentive for productions that reach high local hire thresholds, it encourages productions to invest in Hawai‘i’s people, not just use Hawai‘i as a backdrop.

I especially appreciate that it opens the door for more **local talent in above-the-line roles**, which is a huge step toward building a truly sustainable industry here.

If anything, this model could be expanded over time into a more **graduated system**, where increasing levels of local hiring unlock increasing benefits. That kind of approach keeps incentives directly tied to real outcomes for Hawai‘i residents.

Mahalo for putting local workers first and for supporting the future of Hawai‘i’s creative community.

**HB-1939-HD-2**

Submitted on: 3/17/2026 3:27:23 PM

Testimony for EDT on 3/19/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Lukas s Seno	Individual	Support	Written Testimony Only

Comments:

Aloha Chair **Daniel Holt**, Vice Chair **Adrian Tam**, and members of the **House Committee on Economic Development & Technology**,

Aloha Chair **Donovan Dela Cruz**, Vice Chair **Gilbert Keith-Agaran**, and members of the **Senate Committee on Ways and Means**,

My name is **Lukas Seno**, Business Representative for **IATSE Local 665**, representing film and entertainment technicians across the State of Hawai‘i.

IATSE Local 665 **strongly supports HB 1939** because it encourages productions to hire more **local residents across all levels**, including opportunities for Hawai‘i talent to move into higher-level positions. Incentives that reward local hiring help ensure that more of the economic benefit stays in our communities and supports **career growth within our workforce**.

Strengthening local hire pathways directly supports **fair wages, benefits, safe working conditions, and long-term stability for working families** in Hawai‘i’s film and entertainment industry.

For these reasons, we respectfully support this measure.

Mahalo for the opportunity to provide testimony.

**HB-1939-HD-2**

Submitted on: 3/18/2026 9:52:33 AM

Testimony for EDT on 3/19/2026 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Kulani Watson	Individual	Support	Written Testimony Only

Comments:

I strongly support HB 1939.

Strengthening Hawai‘i’s film tax credit by encouraging local hiring and investment in workforce development and infrastructure is an important step toward building a more sustainable film and television industry in our state. Policies that prioritize local participation help create long-term career opportunities for residents while also supporting the many small businesses that benefit from production activity.

By increasing in-state production capacity, this measure can help Hawai‘i remain competitive and better positioned for consistent industry growth. A strong local workforce and improved infrastructure will allow productions to operate more efficiently while keeping more economic benefits within our communities.

For these reasons, I respectfully urge your support for HB 1939.

**HB-1939-HD-2**

Submitted on: 3/18/2026 11:55:09 AM

Testimony for EDT on 3/19/2026 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Andrew Kamoku	Individual	Support	Written Testimony Only

Comments:

Aloha!

Gotta keep it local! Only way we will thrive is supporting each other! We have the talent!  
Thank you for your time!

andy :)

**HB-1939-HD-2**

Submitted on: 3/18/2026 12:11:08 PM

Testimony for EDT on 3/19/2026 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
John Salanoa	Individual	Support	Written Testimony Only

Comments:

Aloha Chair DeCoite, Vice Chair Wakai and committee mebers,

My name is John Salanoa and I support this bill with recommendations. HB1939 in its current form is a positive step forward but I feel comes up short in many of the critical triggers to restimulate our film industry but at the same time there are some key elements in HB1939 that are important to the Hawaii film industry.

Recommendations for this bill would consist of,

80% Local Hire with no annual increments for episodics.

30% Above the Line Local Hire.

Olelo Hawaii indigenous content.

These uplifts should be non-stackable and have a value of 5% bonus points. The goal is to retain more work for local hires and to perpetrate indigenous story telling.

I would also recommend the per production CAP of \$17 million for productions under the production cost of under \$60 million remain the same but production spends above \$60 million should be either a no CAP or at a \$25 million dollar CAP.

Mahalo for your time,

John Salanoa

Actor/ Director/ Producer

Chair - Hawaii Film Alliance Bills Committee

**HB-1939-HD-2**

Submitted on: 3/18/2026 12:23:42 PM

Testimony for EDT on 3/19/2026 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Helena Chow	Individual	Support	Written Testimony Only

Comments:

Aloha! I am in support of this bill as it would secure local hire by a higher percentage - support local families/ careers and economy.

**HB-1939-HD-2**

Submitted on: 3/18/2026 12:29:32 PM

Testimony for EDT on 3/19/2026 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Mark Petritz	Individual	Support	Written Testimony Only

Comments:

I support all measure that back the film industry

**HB-1939-HD-2**

Submitted on: 3/18/2026 12:38:47 PM

Testimony for EDT on 3/19/2026 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Zenues-Jay Vaimanino	Individual	Support	Written Testimony Only

Comments:

Aloha,

As a local resident and aspiring film maker who can't bring themselves to leave the beautiful island that I call home, supporting this bill is top priority. Local hiring is vital to ensuring the correct people who foster the aloha spirit are still here to perpetuate the Aloha. When you give incentives for hiring local talent, you not only revitalize the cash flow in this economy; you essentially provide an entry point for those who actively pursue these roles. Opportunites created for those who have grown up on this island & have dreams of becoming storytellers. Whether in front of the camera or behind it.

An aspiring Filmmaker,

Zenues-Jay Vaimanino

**HB-1939-HD-2**

Submitted on: 3/18/2026 12:40:08 PM

Testimony for EDT on 3/19/2026 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Brian Wallace	Individual	Support	Written Testimony Only

Comments:

Aloha Chair and Members of the Committee,

My name is Brian Wallace. I was born and raised in Hawai‘i, and I am a Hawai‘i-based film professional and a second-generation film worker, with over 17 years of experience working on film and television productions in this state. My father worked in Hawai‘i’s film industry for more than 45 years. I currently serve as Vice President of IATSE Local 665 and am a founder and leader of the Hawai‘i Film Alliance.

I strongly support HB 1939.

This bill takes an important step forward by aligning incentives with outcomes that directly benefit Hawai‘i’s people and economy. By incentivizing higher local hire percentages, investment in infrastructure, indigenous content, and in-state post-production, HB 1939 ensures that productions are not just coming to Hawai‘i—but meaningfully contributing to the growth of our local industry.

From a worker’s perspective, local hire incentives matter. When productions are encouraged to hire Hawai‘i residents across departments, it creates real career pathways. I’ve personally seen how consistent work allows crew members to specialize, move up into leadership positions, and build long-term careers here at home instead of leaving the state for opportunities elsewhere.

Infrastructure incentives are equally critical. Without continued investment in facilities, equipment, and production capacity, Hawai‘i risks falling behind other states that are aggressively building out their film ecosystems. Encouraging productions to invest in local

infrastructure helps create a more self-sustaining industry and reduces reliance on importing resources from outside the state.

Support for in-state post-production is another key component. Keeping more of the production pipeline in Hawai‘i allows additional spending to remain local while creating new opportunities for skilled workers in editing, sound, visual effects, and finishing. This helps Hawai‘i move closer to being a full-cycle production destination.

The inclusion of indigenous content incentives is also meaningful. It encourages productions to engage with Hawai‘i’s culture in a more intentional and respectful way, while creating opportunities for local voices to be represented in the stories being told.

HB 1939 is not just about attracting production—it is about shaping how that production engages with Hawai‘i. It prioritizes local workers, supports long-term workforce development, and encourages investment that strengthens the foundation of our industry.

For these reasons, I respectfully urge your support of HB 1939.

Mahalo for the opportunity to testify.

**HB-1939-HD-2**

Submitted on: 3/18/2026 12:58:58 PM

Testimony for EDT on 3/19/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Nadine Dalton	Individual	Support	Written Testimony Only

Comments:

**To:** Senate Committee on Economic Development and Technology (EDT)

**Hearing Date/Time:** Thursday, March 19, 2026, 1:00 PM

**Re: HB1939 HD2 – IN SUPPORT**

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

Aloha, my name is Nadine. I am an Oahu resident, an author, and an established background actor in Hawaii's film and digital media industry. As a proud member of SAG-AFTRA and the Committee for the First Amendment, I know firsthand how vital a secure, vibrant entertainment industry is for our islands.

I am writing in **strong support of HB1939**, specifically the provision to incentivize 80% local hiring with a 5% tax credit bonus. The DBEDT labor reports indicate demand and a reciprocal desire to work in the entertainment industry. There is so much phenomenal talent here, and the local hiring requirements would ensure they stay here and get the fair shot they worked so hard for.

We already have the infrastructure at UH West O'ahu's ACM facility and HPU's Cinematic Arts program to train a local workforce. HB1939 provides the 'missing link'—the incentive for studios to actually hire these graduates rather than fly in crews from the mainland. This bill ensures that 'Hollywood of the Pacific' means actual careers for Hawaii's people, not just a backdrop for out-of-state crews.

It seems that the lack of a strict local-hire requirement often leads out-of-state companies to take the lion's share of high-paying technical roles (esp. on major budget films). This bill creates a performance-based incentive to hire and train us locally. It also ensures the continued flow of donations. Indie filmmakers already understand the value of hiring locally, as their productions are hitting the mark.

**Independent productions hire 80-95% local cast and crew, whereas major blockbusters like Jurassic World only hire about 50-65% local. Network TV shows like NCIS: Hawaii typically hire about 75-85% of their crew and cast locally.** People want to work in this industry as there are so many viable paths beyond acting- electricians, HVAC, water safety

teams, caterers, laundromat services, and more are all part of the giant collaboration that is the business of entertainment. Let them.

Beyond the economic value of reducing fiscal leakage away from Hawaii, providing numerous stable jobs that keep lots of local families here with healthy wages that provide well, and giving the youth a solid pathway to success, this bill provides a value that can't be calculated- the specialness that is unique to here that can not be replicated. Hawaii has the best crew in the world and knows this place mainlanders simply cannot. For example, imagine filming in North Shore, and someone sitting in an office 3,000 miles away, looking at a map, is planning your day. They get paid to plan parking in a mud pit on a farm with no service, two miles from basecamp, but it's up and down and around a mountain, not within walking distance as it looks on a clean, flat map. Just because the locations look adjacent doesn't mean they actually are. We know this, but I assure you, L.A. does not. The time, money, and energy saved alone by hiring people who know the area are priceless for productions, too.

I believe the only way to a future with peace, prosperity, and stability is to put people over profits. Those who put profits over people won't do that unless they have to. Indie productions are already doing the right thing, and I applaud them, don't we all? They could use the tax incentive the most, and they deserve it, yeah? Mega-productions could hire 80% local if they wanted to, but they have no reason to even think about it, really. Now they do.

HB1939 is a win all around. Residents get stable, lucrative jobs, Hawaii keeps its talent and their taxes, too, and productions save money. I respectfully urge you to pass HB1939.

**I also support the requirement for third-party CPA certification, which protects our state budget and ensures these tax credits are issued responsibly.**

Thank you for the opportunity to testify in support of this vital legislation for Hawaii's working families.

Mahalo,

Nadine

**LATE**

**HB-1939-HD-2**

Submitted on: 3/18/2026 2:22:43 PM

Testimony for EDT on 3/19/2026 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Moana Coloma Quintanilla	Individual	Support	Written Testimony Only

Comments:

I support HB 1939 because it strengthens local hiring and encourages investment in Hawai'i's workforce and infrastructure. This helps create sustainable industry growth and supports local jobs.

**HB-1939-HD-2**

Submitted on: 3/18/2026 8:30:21 PM

Testimony for EDT on 3/19/2026 1:00:00 PM

**LATE**

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Dayva Escobar	Individual	Support	Written Testimony Only

Comments:

I strongly support this bill and the impact it would have on the economy and film industry in Hawai'i.

**HB-1939-HD-2**

Submitted on: 3/19/2026 12:32:45 AM  
Testimony for EDT on 3/19/2026 1:00:00 PM

**LATE**

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
William G. Meyer III	Individual	Support	Written Testimony Only

Comments:

I support this measure in alignment with the comments and recommendations by the Hawaii Film Alliance.

**HB-1939-HD-2**

Submitted on: 3/19/2026 3:21:04 AM

Testimony for EDT on 3/19/2026 1:00:00 PM

**LATE**

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Ivana Skelin	Individual	Support	Written Testimony Only

Comments:

I wholeheartedly support this bill that incentives the fortification of local hiring for film/tv sets on Hawai'i. This will insure a robust local industry that is capable of keeping local Hawai'ians home on the island and will prevent families from being tor apart because their family members who work in the film industry have to move far away to find employment.

**HB-1939-HD-2**

Submitted on: 3/19/2026 5:50:39 AM

Testimony for EDT on 3/19/2026 1:00:00 PM



<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Keikilani Grune	Individual	Support	Written Testimony Only

Comments:

Hiring local is essential to help us remain here in Hawai'i. It's one thing to bring the productions to Hawai'i and have those productions spend money. It's another thing for those producitons to come to Hawai'i, spend money and keep it in Hawai'i. For me as an actor, it helps give us a chance to be seen and elevate our careers instead of having to move out of state for work. Anything that helps our local people stay, and live in Hawai'i is good thing. I support HB1939.

**HB-1939-HD-2**

Submitted on: 3/19/2026 6:26:34 AM

Testimony for EDT on 3/19/2026 1:00:00 PM



<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Lisa Lee Mitchell	Individual	Support	Written Testimony Only

Comments:

My name is Lisa Lee Mitchell and I am a member of IATSE 665 and the Hawaii Film alliance and support HB 1939.

**LATE**

**HB-1939-HD-2**

Submitted on: 3/19/2026 8:15:49 AM

Testimony for EDT on 3/19/2026 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Alice Abellanida	Individual	Support	Written Testimony Only

Comments:

I support this bill. I encourage you to vote yes.

**LATE**

**HB-1939-HD-2**

Submitted on: 3/19/2026 9:05:35 AM

Testimony for EDT on 3/19/2026 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
O. Carr	Individual	Support	Written Testimony Only

Comments:

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

I strongly support HB 1939 for its emphasis on increasing local hiring within Hawai‘i’s film industry.

By setting clear and increasing thresholds for local workforce participation—beginning at 80% and rising to 85%—this bill ensures that tax incentives directly benefit Hawai‘i residents. These provisions help create stable, well-paying jobs, build local expertise, and reduce reliance on out-of-state labor.

Prioritizing local hires keeps more income in our communities and strengthens Hawai‘i’s workforce over the long term. It also ensures that the State’s investment delivers real, measurable returns for the people who live and work here.

I respectfully urge the Committee to pass HB 1939.

**HB-1939-HD-2**

Submitted on: 3/19/2026 10:49:43 AM

Testimony for EDT on 3/19/2026 1:00:00 PM



<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Hualalai Chung	Individual	Support	Written Testimony Only

Comments:

As a local actor, I support this bill and how it will positively impact our economy, our community, and my community's ability to maintain a sustainable life. Mahalo

**HB-1939-HD-2**

Submitted on: 3/19/2026 11:02:59 AM

Testimony for EDT on 3/19/2026 1:00:00 PM



<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Julie Scalpone	Individual	Support	Written Testimony Only

Comments:

Aloha. I am writing in support of HB1939. It is so important to ensure we are hiring locally for productions. The islands are abundant with talented crew and creatives. It's imperative that we continue to work to ensure they all have the career opportunities that bringing major productions to the island can provide. Mahalo for your support!

**HB-1939-HD-2**

Submitted on: 3/19/2026 11:43:38 AM  
Testimony for EDT on 3/19/2026 1:00:00 PM

**LATE**

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Cameron Prestwich	Individual	Support	Written Testimony Only

Comments:

I support HB 1939 because it strengthens local hiring and encourages investment in Hawai'i's workforce and infrastructure. This helps create sustainable industry growth and supports local jobs