



**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, RELATING TO TAXATION.

**BEFORE THE:**  
HOUSE COMMITTEE ON ECONOMIC DEVELOPMENT & TECHNOLOGY

**DATE:** Friday, February 6, 2026                      **TIME:** 8:30 a.m.

**LOCATION:** State Capitol, Room 423

**TESTIFIER(S):** Anne E. Lopez, Attorney General, or  
Michael D. Dunford, Deputy Attorney General

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Chair Ilagan and Members of the Committee:

The Department of the Attorney General understands and supports the intent of the bill. Nevertheless we provide 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 of: five percent credit if at least thirty percent of the above-the-line workforce are 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 will continue to evaluate potential approaches to addressing these Constitutional concerns. Thank you for the opportunity to provide comments.

JOSH GREEN M.D.  
GOVERNOR

SYLVIA LUKE  
LT. GOVERNOR



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

GARY S. SUGANUMA  
DIRECTOR

KRISTEN M.R. SAKAMOTO  
DEPUTY DIRECTOR

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

**TESTIMONY ON THE FOLLOWING MEASURE:**

H.B. No. 1939, Relating to Taxation

**BEFORE THE:**

House Committee on Economic Development & Technology

**DATE:** Friday, February 6, 2026

**TIME:** 8:30 a.m.

**LOCATION:** State Capitol, Room 423

Chair Ilagan, Vice-Chair Hussey, and Members of the Committee:

The Department of Taxation (DOTAX) offers the following comments regarding H.B. 1939 for your consideration.

H.B. 1939 amends the film credit amount under section 235-17, Hawaii Revised Statutes (HRS), with a provision creating, in addition to the existing 22 per cent credit (Oahu) and 27 per cent credit (Neighboring Islands) for qualified production costs, an additional five per cent of the qualified production costs incurred when a qualified production uses a workforce of at least:

- 80 per cent local hires in the first, or second consecutive, taxable year that the additional credit is claimed;
- 82 per cent local hires in the third consecutive taxable year;
- 85 per cent local hires in the fifth consecutive taxable year; and

the greatest of either:

- Five per cent of the qualified production costs incurred by a

qualified production with an above-the-line workforce of at least 30 per cent local hires;

- Three per cent of the qualified production costs that a qualified production invests in qualified production infrastructure;
- Three per cent of the qualified production costs incurred by a qualified production that features indigenous content; or
- Two per cent of the qualified production costs incurred by a qualified production that conducts post-production in Hawaii for qualified productions filmed here.

“Above-the-line workforce” means 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 bill amends subsection 235-17(l) allowing the Department of Business, Economic Development, and Tourism (DBEDT), under certain conditions, to waive the \$17,000,000 per qualified production credit cap. DBEDT is to report to the legislature each session on waivers and justification for those waivers granted. Hawa’ii Film Office (HFO) reporting requirements are also stated.

This measure is effective upon approval and shall apply to taxable years beginning after December 31, 2025, and will be repealed on January 1, 2033, to coincide with the repeal of Act 88, Session Laws of Hawaii (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 notes a possible gap in the new additional five per cent credit schedule as it does not address if the credit is applicable to the qualified production’s use of local hires in the fourth-year taxable year of consecutive production.

Also, DOTAX defers to DBEDT and the HFO 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 after December 31, 2025.

Thank you for the opportunity to provide comments 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

No. 1 Capitol District Building, 250 South Hotel Street, 5th Floor, Honolulu, Hawaii 96813  
Mailing Address: P.O. Box 2359, Honolulu, Hawaii 96804  
Web site: [dbedt.hawaii.gov](http://dbedt.hawaii.gov)

Telephone: (808) 586-2355  
Fax: (808) 586-2377

Statement of  
**JAMES KUNANE TOKIOKA**  
Director  
Department of Business, Economic Development, and Tourism  
before the  
**HOUSE COMMITTEE ON ECONOMIC DEVELOPMENT & TECHNOLOGY**

February 6, 2026  
8:30 AM  
State Capitol, Conference Room 423

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

Chair Ilagan, Vice Chair Hussey, and members of the Committee. The Department of Business, Economic Development, and Tourism (DBEDT) offers comments on HB1939. 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. Clarification regarding the interaction of these provisions would help ensure the incentive functions as intended.

DBEDT also requests clarification regarding whether multiple incentive uplifts may be applied cumulatively and whether a maximum total credit amount is contemplated. 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.



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February 6, 2026

Committee on Economic  
Development and Technology  
Rep. Ilagan, Chair  
Sen. Hussey, Vice Chair

The House  
The Thirtieth-Third Legislature  
Regular Session of 2026

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

DATE: Friday, February 6, 2026

TIME: 8:30 am

PLACE: Conference Room 423

VIA Videoconference

State Capitol 415 South Beretania Street, Honolulu HI

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

Thank you for the opportunity to testify in **SUPPORT** of [HB 1939 - 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 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



## **Testimony in Support of HB 1939**

### **Relating to Motion Picture, Digital Media, and Film Production Tax Credits**

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

My name is Gerard Elmore, and I am the Executive Director of 'Ohina Labs, a Hawai'i-based nonprofit dedicated to developing local film, television, and digital media talent and ensuring that productions in Hawai'i meaningfully invest in the people who live here. We strongly support HB 1939, which establishes a "Local Hire" priority within the state's film and digital media tax credit program.

HB 1939 provides a thoughtful and effective incentive structure by offering a 5% bonus credit to productions that meet an 80–85% local hire threshold, with additional incentives for hiring local residents in above-the-line roles, investing in infrastructure and post-production, and supporting Indigenous content. This approach rewards productions that go beyond using Hawai'i as a location and instead make genuine, lasting investments in the local workforce and creative community.

The ability to "stack" credits gives producers meaningful flexibility while clearly aligning incentives with Hawai'i's values. By tying enhanced benefits to local hiring, this bill encourages producers to consider Hawai'i residents for principal and supporting roles, creative leadership positions, and key decision-making jobs that have historically gone to out-of-state hires.

From a workforce development perspective, this is critical. When local actors, writers, directors, and department heads are hired, it builds experience, resumes, and professional networks that strengthen Hawai'i's industry long-term. It also creates role models and pathways for emerging talent, particularly for Native Hawaiian and other local storytellers whose voices are essential to authentic representation.

For 'Ohina Labs, HB 1939 directly supports our mission to ensure that Hawai'i's creative economy benefits local families, not just visiting productions. By incentivizing local hire across all levels of production, including post-production and infrastructure, this bill helps keep more dollars in-state and supports a more self-sustaining industry.

We respectfully urge your support of HB 1939 and thank you for the opportunity to testify.

Mahalo,

A handwritten signature in cursive script that reads "Gerard Elmore".

**Gerard Elmore**

Executive Director

'Ohina Labs

**HB-1939**

Submitted on: 2/4/2026 10:56:15 AM

Testimony for ECD on 2/6/2026 8:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Pride at Work – Hawai‘i	Pride at Work – Hawai‘i	Support	Remotely Via Zoom

Comments:

Aloha Representatives,

Pride at Work – Hawai‘i is an official chapter of [Pride at Work](#) which is a national nonprofit organization that represents LGBTQIA+ union members and their allies. We are an officially recognized constituency group of the AFL-CIO that organizes mutual support between the organized Labor Movement and the LGBTQIA+ Community to further social and economic justice.

Pride at Work – Hawai‘i fully supports HB 1939.

We ask that you support this needed piece of legislation.

Mahalo,

Michael Golojuch, Jr. (he/him)

President

[Pride at Work – Hawai‘i](#)

State of Hawai'i  
The Thirty-Third Legislature  
State House of Representatives  
Committee on Economic Development and Technology (ECD)

Friday, February 6, 2026  
8:30 AM – Room 423, HI State Capitol

**TESTIMONY IN SUPPORT OF HB 1939**  
**RELATING TO TAXATION**

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

Mahalo, Representative Ilagan, for scheduling HB 1939 and allowing us to testify on this measure. The Hawai'i Film Alliance (HFA) submits this testimony in **strong support of HB 1939**.

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 which includes crew, talent, producers, and supporting business owners.

HB 1939 represents a thoughtful evolution of Hawai'i's film and digital media incentive program. By tying enhanced stackable tax credit benefits to meaningful local outcomes, this measure encourages productions that not only choose Hawai'i for its natural beauty but also invest in our people, culture, and long-term industry capacity.

• **Promotes High Levels of Local Hiring and Job Growth**

This bill rewards productions that hire a workforce of at least 80% local, with even higher thresholds in later years. Prioritizing local hires ensures that economic benefits flow directly to Hawai'i residents and supports the growth of skilled production professionals across the islands. Over the past 20 years, our crew and talent base have increased to include more department heads and lead actors, but we still have to compete with mainland hires. This incentive will help incentivize production companies to hire locally.

• **Encourages Development of Local Production Infrastructure**

By offering enhanced credits to projects that invest in qualified production infrastructure, the measure helps build Hawai'i's capacity to support larger and more frequent productions. This leads to long-term economic value beyond any individual project and can help anchor future industry growth here. Without stage facilities, shows will shoot their outdoor shots and leave.



- **Supports Indigenous and Cultural Storytelling**

HB 1939’s provision to grant additional credits for productions that feature indigenous content reflects a commitment to uplifting Hawai’i’s voices and cultural narratives. This incentive aligns economic development with cultural preservation and representation.

- **Strengthens In-State Post-Production Activity**

Encouraging post-production work to occur within the State keeps more of the production spending here, fostering jobs in editing, sound design, visual effects, and related technical fields. This broadens the range of economic opportunities associated with film and media.

- **Provides Flexibility to Maximize Investment**

The bill authorizes the Department of Business, Economic Development, and Tourism to waive the overall credit cap for one qualified production each fiscal year. This flexibility can help secure large, economically impactful projects that might otherwise be constrained by the current cap.

- **Enhances Accountability and Transparency**

Requiring the Hawai’i Film Office to submit an annual report ensures ongoing evaluation of the incentive’s effectiveness and provides data to guide future policymaking — a valuable tool for legislators and stakeholders alike.

Alongside other measures aimed at improving the state’s film industry, HB 1939 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 HB 1939.**

**HB-1939**

Submitted on: 2/5/2026 8:07:01 AM

Testimony for ECD on 2/6/2026 8:30:00 AM

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

Comments:

My name is Tyler Young, and I run Tyler Young Films, LLC., a production company based here in Honolulu, Hawaii. I am a Creative Producer, Line Producer, and Unit Production Manager. 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 HB1939 to add local hire and infrastructure uplifts to our current film tax incentives.

Hawaii’s film and television industry provides critical jobs and strong economic activity for local workers and small businesses. HB1939 rewards productions that invest more in Hawaii’s workforce, infrastructure, and cultural storytelling. Incentivizing more local hires and more in-state spending strengthens the film industry in a sustainable way. HB1939 puts local workers first and helps grow Hawaii’s creative economy. I urge you to pass this bill to better support Hawaii's local film and television production industry.

Sincerely,

Tyler Young

Creative Producer

Tyler Young Films LLC.

Honolulu, Hawaii

# 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

INTRODUCED BY: TAM, AMATO, EVSLIN, GEDEON, GRANDINETTI, HUSSEY, ILAGAN, KAPELA, KILA, KUSCH, LEE, M., MARTEN, MATAYOSHI, OLDS, PERRUSO, REYES ODA, SOUZA

EXECUTIVE SUMMARY: Amends the Motion Picture, Digital Media, and Film Production Income Tax Credit by providing additional credits to qualified productions that have a workforce of at least eighty per cent local hires and that either have an above-the-line workforce of at least thirty per cent local hires, invest in qualified production infrastructure, feature indigenous content, or conduct post-production in the State; establishing that the minimum local hires requirement will increase to eighty-two per cent in the third consecutive taxable year that the additional credit is claimed and to eighty-five per cent in the fifth consecutive taxable year; authorizing the Department of Business, Economic Development, and Tourism 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.

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 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.

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.

EFFECTIVE DATE: 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: 2/4/2026

**HB-1939**

Submitted on: 2/5/2026 9:51:23 PM

Testimony for ECD on 2/6/2026 8:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Daniel Rosner	Hawaii Media Inc. Aloha Chair Ilagan, Vice Chair Hussey, and Members of the Committee, My name is Dan	Support	Written Testimony Only

Comments:

**Aloha Chair Ilagan, Vice Chair Hussey, and Members of the Committee,**

**My name is Danny Rosner. I am president of Hawaii Media Inc., the largest provider 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 HB2269 relating to taxation.**

**I want to thank Representative Ilagan for his tireless efforts to enhance the production income tax credit. As the owner and president of the largest vendor in this sector in Hawaii, I hereby testify that the enhancements suggested in this bill will be exceptionally effective in revitalizing the movie production industry in general, and my company specifically.**

**Mahalo!**

**Danny Rosner**

**HB-1939**

Submitted on: 2/2/2026 5:21:59 PM

Testimony for ECD on 2/6/2026 8:30:00 AM

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

Comments:

Aloha,

While I am in full support of the increasing tax credits for the film industry, I do suggest the following considerations for this bill:

1. Local hires should be defined as someone who has lived in Hawaii for the last 10 years
2. Each film project should be required to file a report that is made public that shows how they qualified for the tax credit, specifically how they fulfilled the following qualifications, as listed in this bill:
  - (2) Have qualified production costs totaling at least \$100,000;
  - (3) Provide the State a qualified Hawaii promotion, which shall be at a minimum, a shared-card, end-title screen credit, where applicable;
  - (4) Provide evidence of reasonable efforts to hire local talent and crew;
  - (5) Provide evidence when making any claim for products or services acquired or rendered outside of this State that reasonable efforts were unsuccessful to secure and use comparable products or services within this State;
  - (6) Provide evidence of financial or in-kind contributions or educational or workforce development efforts, in partnership with related local industry labor organizations, educational institutions, or both, toward the furtherance of the local film and television and digital media industries;

Otherwise, I am in full support of this bill and hope this helps the long-time residents in the film industry in Hawaii.

Mahalo for your consideration,

Keoni Shizuma

**HB-1939**

Submitted on: 2/2/2026 9:00:02 PM

Testimony for ECD on 2/6/2026 8:30:00 AM

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

Comments:

Please support this bill! Mahalo nui loa!

**HB-1939**

Submitted on: 2/2/2026 9:52:31 PM

Testimony for ECD on 2/6/2026 8:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Shereen Balles	Individual	Support	In Person

Comments:

Aloha mai kākou,

My name is Shereen Balles and i fully SUPPORT HB1939.

The goal of this Bill is to provide a 5% bonus credit for productions that meet an 80–85% local hire threshold, with extra incentives for hiring "Above-the-Line" (actors, directors, writers) local residents, infrastructure investment, post production, and indigenous content. HB1939 will then provide 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.

Thank you Committee for hearing HB1939.

Me ke Aloha,

Shereen Balles

**HB-1939**

Submitted on: 2/2/2026 10:57:41 PM

Testimony for ECD on 2/6/2026 8:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Randall Yokota	Individual	Support	Written Testimony Only

Comments:

Aloha. My name is Randall Yokota and I'm in support of this bill because this also will help hiring locals , like myself when productions comes to these islands. This is a very clever idea to encourage more films makers want to come to Hawai'i. Mahalo

**HB-1939**

Submitted on: 2/3/2026 8:47:06 AM

Testimony for ECD on 2/6/2026 8:30:00 AM

<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 film and tv biz benefits everyone!

**HB-1939**

Submitted on: 2/3/2026 8:51:24 AM

Testimony for ECD on 2/6/2026 8:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Mason McEwen	Individual	Support	Written Testimony Only

Comments:

This 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**

Submitted on: 2/3/2026 10:52:43 AM

Testimony for ECD on 2/6/2026 8:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
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 Hawaii 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 Hawaii 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. Any incentive that will encourage and drive more production to the island is a go! Not only do the folks in the industry benefit but all of the supporting businesses in Hawaii will benefit too! Businesses including catering, and accommodations for set life would receive a ripple effect of business. It's a win win. Otherwise, business goes elsewhere. It's that simple.

**HB-1939**

Submitted on: 2/3/2026 11:14:12 AM

Testimony for ECD on 2/6/2026 8:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Cheryl Ho	Individual	Support	Written Testimony Only

Comments:

I'm in support of bill HB1939. While creating tax incentives to support job creation in our film industry. It's imperative that those jobs stay local.

**HB-1939**

Submitted on: 2/3/2026 12:28:07 PM

Testimony for ECD on 2/6/2026 8:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Inge Romoschan	Individual	Support	Written Testimony Only

Comments:

Please support our local film community.

**HB-1939**

Submitted on: 2/3/2026 2:50:37 PM

Testimony for ECD on 2/6/2026 8:30:00 AM

<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 and I support this bill.**

**HB 1939: The "Local Hire" Priority**

- **Goal:** To provide a 5% bonus credit for productions that meet an 80–85% local hire threshold, with extra incentives for hiring "Above-the-Line" (actors, directors, writers) local residents, infrastructure investment, post production, and indigenous content.
- **Why It Matters:** This 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 Mahalo

**HB-1939**

Submitted on: 2/3/2026 2:54:09 PM

Testimony for ECD on 2/6/2026 8:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
NICOLE ROMBAOA	Individual	Support	In Person

Comments:

ha 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 submit this testimony in support of HB 1939 because it advances a more accurate and responsive policy framework for Hawai‘i’s creative workforce and the economic systems that depend on it.

Hawai‘i’s creative and cultural industries operate largely on project-based, short-term, and contract employment models. While this structure is standard within the industry, existing policies do not always adequately account for the realities of nontraditional employment, creating gaps in stability, workforce retention, and long-term economic participation. HB 1939 helps address these gaps by modernizing policy considerations to better align with how creative labor is actually performed.

From a workforce development perspective, HB 1939 supports talent retention by reducing structural barriers that disproportionately affect contract-based professionals. Retaining local creative workers strengthens institutional knowledge, reduces workforce leakage to other states, and supports continuity across interconnected sectors such as film and digital media, tourism, education, and small business services.

Economically, policies that stabilize creative employment have multiplier effects. Creative professionals reinvest earnings locally, contribute to small business ecosystems, and support ancillary industries ranging from hospitality and transportation to technical services. HB 1939 supports this ecosystem by recognizing creative workers as consistent economic contributors rather than intermittent participants.

HB 1939 also aligns with Hawai'i's broader policy objectives related to economic diversification, equitable workforce participation, and community-based investment. By strengthening policy structures around creative labor, the state advances a more resilient and inclusive economy while preserving industries that generate both cultural and measurable economic value.

As a stakeholder directly impacted by these policy decisions, I view HB 1939 as a pragmatic and forward-looking measure. I respectfully urge the committee to pass HB 1939 and continue refining legislative frameworks that support sustainable workforce participation and long-term economic health in Hawai'i.

Mahalo for your time and consideration.

Respectfully,

Nicole Rombaoa

**HB-1939**

Submitted on: 2/3/2026 4:29:34 PM

Testimony for ECD on 2/6/2026 8:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Grace Hall	Individual	Support	Written Testimony Only

Comments:

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

I am writing in strong support of HB 1939, which strengthens Hawai‘i’s motion picture, digital media, and film production industry by prioritizing local hire and long-overdue infrastructure investments.

Hawai‘i already has a talented, experienced film workforce. What we often lack is not skill, but consistent opportunity and adequate infrastructure to support sustained production. HB 1939 directly addresses this gap by encouraging local hiring while improving the physical and operational resources needed to keep productions here.

When productions are able to hire locally:

- More wages stay in Hawai‘i
- Families experience greater income stability
- Workforce skills deepen over time
- Fewer workers are forced to leave the state to find consistent employment

Local hire is not only good policy — it is sound economics. It reduces travel and housing costs for productions while strengthening Hawai‘i’s long-term production capacity.

Equally important is infrastructure. Without appropriate sound stages, production facilities, storage, and support spaces, Hawai‘i will continue to lose projects that want to stay but simply cannot operate efficiently here. Infrastructure investment is what turns short-term projects into repeat, long-term commitments.

HB 1939 recognizes that incentives alone are not enough. A sustainable industry requires:

- Trained local workers
- Physical production capacity
- Predictable workflows
- Public-private collaboration

As someone who works in Hawai‘i’s film industry, I have seen how often local workers are ready and willing, but projects struggle due to space constraints or lack of facilities. This bill helps ensure that Hawai‘i’s workforce and infrastructure grow together — rather than one outpacing the other.

HB 1939 complements other efforts to modernize Hawai‘i’s film incentive framework by ensuring that the benefits of these programs flow directly to local people and communities, not just outside entities.

For these reasons, I respectfully urge the Committee to pass HB 1939 with a favorable recommendation.

Mahalo for your time and consideration.

Respectfully,

Grace Hall



**HB-1939**

Submitted on: 2/3/2026 5:00:26 PM

Testimony for ECD on 2/6/2026 8:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Becky Maltby	Individual	Support	Written Testimony Only

Comments:

I strongly support this bill. The film industry has grown tremendously since the beginning of this century. Tourists travel here still to visit sites where they filmed LOST. The industry is a money-maker for Hawaii.

But last year we lost productions because it was too expensive. Thousands were out of work that we had come to rely on, myself included. It is essential for Hawaii to remain a top choice for productions. Otherwise we'll have places like New Zealand doubling for our islands. No one wants that.

Mahalo.

Becky Maltby

SAG-AFTRA

**HB-1939**

Submitted on: 2/3/2026 7:21:15 PM

Testimony for ECD on 2/6/2026 8:30:00 AM

Submitted By	Organization	Testifier Position	Testify
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**.

HB 1939 takes the right approach by rewarding productions that make meaningful investments in Hawai‘i’s workforce, infrastructure, and local storytelling. Incentives tied to high local hire percentages encourage productions to employ Hawai‘i residents across departments, strengthening career pathways and building long-term stability for local crews.

The infrastructure and in-state post-production uplifts are equally important. When productions invest in qualified facilities and post-production work here at home, that spending stays in Hawai‘i and helps grow the capacity of our local industry. Over time, this reduces reliance on out-of-state resources and makes Hawai‘i a more complete, full-cycle production destination.

Support for indigenous content is also critical. It encourages authentic storytelling and ensures that narratives rooted in Hawai‘i are developed with local voices and cultural understanding. When done thoughtfully, this strengthens both the industry and the community it operates within.

HB 1939 puts local workers first while aligning incentives with outcomes that benefit the state long-term. It is a smart, sustainable way to grow Hawai‘i’s film and creative economy.

I respectfully urge your support of HB 1939.

Mahalo for the opportunity to testify.

**HB-1939**

Submitted on: 2/3/2026 9:49:46 PM

Testimony for ECD on 2/6/2026 8:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Malik Haynes	SAG-AFTRA	Support	Written Testimony Only

Comments:

Aloha Chair and Members,

My name is Malik Haynes, a Hawaii-based film professional and business owner. I strongly support HB1939.

This bill strengthens Hawaii’s film tax credit by prioritizing local hires, local businesses, and long-term industry growth. Incentivizing productions to invest in Hawaii talent, infrastructure, and post-production creates real opportunities for our workforce and helps build a sustainable future for the next generation of filmmakers.

HB1939 keeps film production rooted in Hawaii and ensures the benefits stay with our local communities.

Mahalo

# M

Valerie Matsunaga PO 330519 Kahului, Maui, HI 96733

## WRITTEN TESTIMONY IN SUPPORT OF HB 1939

### Relating to Taxation

**To:** House Committee on Economic Development

**From:** Valerie Matsunaga, Maui Resident & SAG-AFTRA Member

**Date:** 2/3/2026

**Position:** Support

Aloha Chair and Members of the Committee,

My name is Valerie Matsunaga. I am a longtime Maui resident and a member of SAG-AFTRA. I am writing in strong support of **HB 1939**, which strengthens Hawai'i's film and television production tax framework and helps ensure that local jobs and economic activity remain here in our state.

As SAG-AFTRA Hawai'i Executive Director Mericia Palma Elmore noted in her testimony, Hawai'i's film and television industry has experienced a significant slowdown, and the effects are being felt directly by local families—our friends, neighbors, and your constituents. For working creatives and crew members, these downturns mean lost income, fewer benefits-eligible jobs, and increasing pressure to leave Hawai'i in search of stable work.

On Maui and the Neighbor Islands, the impact is magnified. Film and television production provides high-quality, middle-class jobs that include healthcare and pension benefits. These jobs allow local residents to remain in their communities while supporting local businesses, from catering and construction to transportation and equipment rental. When productions leave Hawai'i due to rising costs or uncompetitive tax structures, the economic loss ripples throughout our island communities.

HB 1939 helps address this challenge by reinforcing Hawai'i's commitment to maintaining a tax structure that supports in-state production and local hiring. This measure is a **direct investment in Hawai'i's creative workforce**, helping to keep productions here and making it more feasible for them to employ local talent rather than taking jobs and spending elsewhere.

Stability and predictability are essential for this industry. By supporting HB 1939, the Legislature affirms that Hawai'i values its local film and television workforce and understands the role these jobs play in sustaining middle-class families and a diversified economy.

I respectfully urge the Committee to pass **HB 1939** and stand with Hawai'i's local workers, small businesses, and creative professionals.

Mahalo for the opportunity to testify.

Respectfully,

**Valerie Matsunaga**

Maui Resident

SAG-AFTRA Member



**HB-1939**

Submitted on: 2/3/2026 10:52:37 PM

Testimony for ECD on 2/6/2026 8:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Gabriel Tom	Individual	Comments	Written Testimony Only

Comments:

Thank you Chair Ilagan and members of the committee for hearing this bill. I am in support of HB 1939 with comments for amendments to consider. These include: raising the base credit percentage up 5% to 27% and 32% respectively, increase the per production cap to \$23 million (USD), increase the annual cap to \$60 million (USD), and include streaming as a qualified production. All amendments proposed put Hawai'i in a much stronger position to attract productions back to the State then continuing to base the new film tax credit off the pre-existing framework that has not kept work in the State or attracted new productions since 2024. Thank you for your time.

**HB-1939**

Submitted on: 2/3/2026 11:44:00 PM

Testimony for ECD on 2/6/2026 8:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Michelle R Stefanik	Individual	Support	Written Testimony Only

Comments:

My name is Michelle Stefanik, I reside on the Big Island in Waikoloa Village. I am writing in support of this bill. We need to do all we can to support the Hawaiian Film Industry. We have lost so much over the last several years and we need to do attract and retain more new films and production in the state. It is a shame that the last two films, especially Chief of War which was about Hawaii ended up being filmed outside of Hawaii because it was too expensive to film here. This has to be fixed! Please vote yes on this bill.

**HB-1939**

Submitted on: 2/4/2026 7:50:59 AM

Testimony for ECD on 2/6/2026 8:30:00 AM

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

Comments:

Mahalo!

**HB-1939**

Submitted on: 2/4/2026 9:35:00 AM

Testimony for ECD on 2/6/2026 8:30:00 AM

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

Comments:

Chair, Vice Chair, and Members of the Committee:

I respectfully submit testimony in support of HB 1939, which establishes a “Local Hire” priority through a bonus tax credit for productions that meet high local employment thresholds.

Providing a five per cent bonus credit for productions that achieve an eighty to eighty-five per cent local hire rate, along with additional incentives for hiring local actors, directors, and writers, investing in local infrastructure and post-production, and supporting indigenous content, encourages productions to meaningfully invest in Hawai‘i’s people and creative community.

This measure gives producers the option to stack incentives in exchange for hiring more local talent, particularly in principal and supporting roles. HB 1939 strengthens career opportunities for Hawai‘i residents, keeps more production dollars in the local economy, and supports the long-term growth of the local film industry.

For these reasons, I urge your favorable consideration of HB 1939.

Respectfully submitted,

Diana Seppelfrick, SAG/AFTRA Member

**HB-1939**

Submitted on: 2/4/2026 11:03:58 AM

Testimony for ECD on 2/6/2026 8:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
claudia kühn	Individual	Support	Written Testimony Only

Comments:

ich möchte mit meiner Aussage die Filmindustrie auf Hawaii unterstützen,

es hängen viele Arbeitsplätze davon ab und es leben viele Menschen

davon ,

Danke

Claudia kühn

**HB-1939**

Submitted on: 2/4/2026 12:01:57 PM

Testimony for ECD on 2/6/2026 8:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Dezmond Gilla	Individual	Support	Written Testimony Only

Comments:

Hello,

I am an actor, writer, and director born and raised on Oahu. I have worked in the film industry for 20+ years and have seen increasing economic benefits by having productions shoot in our state. I fully support bills such as this one that will help secure more employment opportunities and fiscal growth for Hawaii and its residents.

**HB-1939**

Submitted on: 2/4/2026 12:22:40 PM

Testimony for ECD on 2/6/2026 8:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Genaro Hale Gualdarama	Individual	Support	Written Testimony Only

Comments:

In support of bill HB1939.

**HB-1939**

Submitted on: 2/4/2026 12:54:35 PM

Testimony for ECD on 2/6/2026 8:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Mark Rosner	Individual	Support	In Person

Comments:

I strongly support hb 1939 to do whatever it takes to increase film and tv in Hawaii. Because the more people around the world see Hawaii in film the more it supports Tourism; the most important thing to help Hawaii and it's citizens and businesses. And it creates and new and different industry here for our locals to have as a great career. thanks very much. Mark Rosner

**HB-1939**

Submitted on: 2/4/2026 1:12:18 PM

Testimony for ECD on 2/6/2026 8:30:00 AM

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

Comments:

SUPPORT

**HB-1939**

Submitted on: 2/4/2026 2:17:38 PM

Testimony for ECD on 2/6/2026 8:30:00 AM

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

Comments:

I strongly support HB 1939.

This bill rewards productions that invest directly in Hawai'i's workforce, infrastructure, and cultural storytelling. Incentivizing local hires and in-state spending strengthens the film industry in a sustainable way.

HB 1939 puts local workers first and helps grow Hawai'i's creative economy. I respectfully urge your support.

Mahalo,

Noelle Yoza, Honolulu, Hawaii

**HB-1939**

Submitted on: 2/4/2026 2:40:40 PM

Testimony for ECD on 2/6/2026 8:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Rachel Whitley	Individual	Support	Written Testimony Only

Comments:

I strongly support HB 1939. This bill rewards productions that invest directly in Hawaii's workforce. It will also support investment into local infrastructure while also supporting cultural storytelling. Incentivizing local hires and in state spending strengthens the film industry in a sustainable way. HB 1939 Puts local workers 1st and helps grow Hawaii's economy not just in worker wages BUT in tourism as many people com eto our island becaus rhtey have seen them in their favorit TV show. I respectfully urge your support.

**HB-1939**

Submitted on: 2/4/2026 2:40:40 PM

Testimony for ECD on 2/6/2026 8:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Rachel Whitley	Individual	Support	Written Testimony Only

Comments:

I strongly support HB 1939. This bill rewards productions that invest directly in Hawaii's workforce. It will also support investment into local infrastructure while also supporting cultural storytelling. Incentivizing local hires and in state spending strengthens the film industry in a sustainable way. HB 1939 Puts local workers 1st and helps grow Hawaii's economy not just in worker wages BUT in tourism as many people com eto our island becaus rhtey have seen them in their favorit TV show. I respectfully urge your support.

**HB-1939**

Submitted on: 2/4/2026 2:56:20 PM

Testimony for ECD on 2/6/2026 8:30:00 AM

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

Comments:

I stand in strong support of HB 1939.

This measure recognizes that a thriving film and television industry is built not only on beautiful locations, but on the strength of its people and infrastructure. HB 1939 rewards productions that invest directly in Hawai‘i’s workforce, local infrastructure, and culturally grounded storytelling. By encouraging meaningful in-state participation, the bill helps ensure that the benefits of production activity are felt by residents, small businesses, and creative professionals who call these islands home.

Incentivizing local hires and in-state spending strengthens the film industry in a sustainable and responsible way. HB 1939 puts local workers first and helps grow Hawai‘i’s creative economy while preserving the authenticity and cultural integrity that make our stories unique. This approach supports long-term workforce development, keeps opportunities rooted within our communities, and creates a stable environment for both local creators and visiting productions to collaborate productively. I respectfully urge your support of HB 1939 as an investment in Hawai‘i’s talent, culture, and economic future.

**HB-1939**

Submitted on: 2/4/2026 3:21:54 PM

Testimony for ECD on 2/6/2026 8:30:00 AM

Submitted By	Organization	Testifier Position	Testify
SCOTT SWARTZ	Individual	Support	Written Testimony Only

Comments:

**Aloha,**

**I am an actor, a member of SAG-AFTRA, and a full-time resident of Oahu.**

**I am testifying in strong SUPPORT of HB 1939.**

**Mahalo,**

**Scott Swartz**

**HB-1939**

Submitted on: 2/4/2026 3:38:50 PM

Testimony for ECD on 2/6/2026 8:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Parker Ellenburg	Individual	Support	Written Testimony Only

Comments:

Hello,

I'm submitting testimony to ask for your support to to provide a 5% bonus credit for productions that meet an 80–85% local hire threshold, with extra incentives for hiring "Above-the-Line" (actors, directors, writers) local residents, infrastructure investment, post production, and indigenous content.

Incentivizing the industry in this way helps provide meaningful work that is essential to me and my family being able to live and love Hawai'i and to support its local culture and economy.  
Thank you,

Parker Ellenburg (Stunt Performer/SAG-AFTRA Member)

**HB-1939**

Submitted on: 2/4/2026 4:33:05 PM

Testimony for ECD on 2/6/2026 8:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Richard Aiwohi-Kim	Individual	Support	Written Testimony Only

Comments:

I strongly support HB 1939

This bill rewards productions that invest directly in Hawai'i's workforce, infrastructure and cultural storytelling, incentivizing local hires and in-state spending strengthens the film industry in a sustainable way.

HB 1939 puts local workers first and helps grow Hawai'i's creative economy. I respectfully urge your support.

**HB-1939**

Submitted on: 2/4/2026 4:42:33 PM

Testimony for ECD on 2/6/2026 8:30:00 AM

<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 am a SAG/AFTRA member and have worked in the Hawai'i film business since 1980's. This is the worst it has ever been. Producers chase tax incentives and we are way behind. Please pass this bill to help get the thousands of local film workers back to work!

Mahalo,

Kalei

**HB-1939**

Submitted on: 2/4/2026 7:17:50 PM

Testimony for ECD on 2/6/2026 8:30:00 AM

<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 which would incentivise hiring locally. Everyone on set should be a priority of a local hire. As an actor, I don't want to be competing with someone's girlfriend from the mainland to just work even a background job. (Yes, this happens all the time!) We have very talented crew members in Hawaii that really need the work. They should be given priority when hiring.

Mahalo,

Jean Simon

**HB-1939**

Submitted on: 2/4/2026 8:01:52 PM

Testimony for ECD on 2/6/2026 8:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Tuiaana Scanlan	Individual	Support	Written Testimony Only

Comments:

I support HB1939

Written Testimony In Support of HB 1939

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 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 films 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 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 in 2024. After the last two television series filming here regularly were canceled, work has significantly dried up since.

Besides the issue of the tax credits and the tax credit cap needing to be increased, one issue that has particularly plagued our local workforce is the amount of distant hire film workers coming from the mainland to work on various productions here in our state over the local film workers. **There are so many well qualified workers here in our state, and it is really disheartening and frustrating when distant hires are chosen over the available local workforce.**

By adding these additional incentives of hiring over eighty percent local hires, it gives the productions looking to shoot in our state additional financial incentives to **hire more local and it will give our local film workforce a time to shine in the spotlight instead of being passed over for distant hires.**

**We need this bill and all the other bills related to the film industry to pass for everyone's sake.** It's not just the film workers that benefit from this, it's their families, the vendors, the restaurants, the food and equipment suppliers, the locations, the local talent and so much more. **Hawai'i needs to stay competitive to be relevant in this game, or we will no longer be a viable filming destination for the studios, and they'll look elsewhere while we are left behind.**

Thank you very much for your time to testify on this matter,

Mahalo,

Ian Petriello Eisenberg

**HB-1939**

Submitted on: 2/4/2026 9:44:06 PM

Testimony for ECD on 2/6/2026 8:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Daniel Hamilton-Lowe	Individual	Support	Written Testimony Only

Comments:

Thank you

**HB-1939**

Submitted on: 2/4/2026 10:05:49 PM

Testimony for ECD on 2/6/2026 8:30:00 AM

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

Comments:

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

My name is Lisa Lee Mitchell. I am a member of IATSE Local 665 and the Hawai'i Film Alliance with over 25 years of experience in Hawai'i's film and television industry. I am writing in strong support of HB 1939.

HB 1939 prioritizes the people who live and work in our islands. By rewarding productions that invest directly in Hawai'i's workforce, infrastructure, and cultural storytelling, this bill ensures that our creative economy is built on a foundation of sustainability rather than temporary gain.

As someone who worked on Hawaii Five-0 for ten years, I understand the difference between a production that just "visits" and one that "invests." When a production hires local crew, that income stays in Hawai'i. It pays local mortgages, supports local businesses, and circulates through our economy multiple times.

Mahalo for your time and commitment to Hawai'i's working families.

Sincerely,

Lisa Lee Mitchell

**HB-1939**

Submitted on: 2/4/2026 10:26:38 PM

Testimony for ECD on 2/6/2026 8:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Hannah Rodriguez	Individual	Support	Written Testimony Only

Comments:

I strongly support HB1939

This bill rewards productions that invest directly in Hawai'i's workforce, infrastructure as well as cultural story-telling which we desperately need to be able to do. Incentivizing local hires and in-state spending will strengthen the film industry in a sustainable way. Hawai'i has some of the most creative writers, actors and the most hardworking crew members. It takes a village but we need this support to make the creativity see light.

Please support the Hawai'i film industry!

Mahalo,

Hannah-Grace Rodriguez (McDermott)

**HB-1939**

Submitted on: 2/4/2026 10:51:23 PM

Testimony for ECD on 2/6/2026 8:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Kelsey Sugai	Individual	Support	Written Testimony Only

Comments:

I strongly support HB 1939.

This bill rewards productions that invest directly in Hawai'i's workforce, infrastructure, and cultural storytelling. Incentivizing local hires and in-state spending strengthens the film industry in a sustainable way.

HB 1939 puts local workers first and helps grow Hawai'i's creative economy. I respectfully urge your support.

Mahalo nui loa

**HB-1939**

Submitted on: 2/4/2026 11:15:19 PM

Testimony for ECD on 2/6/2026 8:30:00 AM

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

Comments:

Aloha. I strongly support HB1939. It helps ensure the many local crew and actors who live in Hawai'i will be prioritized by productions that film on the islands rather than having them flying crews in who do not reside here.

**HB-1939**

Submitted on: 2/4/2026 11:29:52 PM

Testimony for ECD on 2/6/2026 8:30:00 AM

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

Comments:

I strongly support HB 1939.

This bill rewards productions that invest directly in Hawaii's workforce, infrastructure, and cultural storytelling. Incentivizing local hires and in-state spending strengthens the film industry in a sustainable way.

HB 1939 puts local workers first and helps grow Hawaii's creative economy. I respectfully urge your support.

**HB-1939**

Submitted on: 2/5/2026 12:24:29 AM

Testimony for ECD on 2/6/2026 8:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Deenie TKam	Individual	Support	Written Testimony Only

Comments:

Productions that invest directly in Hawaii's workforce, infrastructure, and cultural storytelling should be incentivized. Sustainability is such a buzz word these days, but it is what HB 1939 would facilitate for local hires and in-state spending. Not only would this strengthen the film industry, this would help diversify Hawaii's economy. Please put local workers first by supporting HB 1939.

**HB-1939**

Submitted on: 2/5/2026 6:32:36 AM

Testimony for ECD on 2/6/2026 8:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Pualalea Slover	Individual	Support	Written Testimony Only

Comments:

I support this bill. As a Kanaka Maoli actor and filmmaker who pursued film because of such a lack of locals and especially Native Hawaiians involved in above-the-line roles and major acting roles--it's frustrating that it's still as bad as how it was 20 years ago. What does it say when these productions from Hollywood and elsewhere are written about us but they ship over folks from LA and elsewhere to do it. Are they saying we are untalented? In my experience--local cast and crew have been the most talented and professional people to work with. So much so that I've heard many LA folks say they love the work environment here better than there. So if being untalented is clearly untrue--why are we never getting these opportunities in the first place?

There are far too many films and shows about Hawai'i with little to no locals and especially Native Hawaiians involved in above-the-line roles. We have only recently seen Native Hawaiians in producer and director roles in a major television show (Chief of War). It must get better now, for all of Hawai'i. If Aotearoa (New Zealand) has been such a prime example of this and they can do it--we can.

**HB-1939**

Submitted on: 2/5/2026 6:33:02 AM

Testimony for ECD on 2/6/2026 8:30:00 AM

<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**

Submitted on: 2/5/2026 7:02:34 AM

Testimony for ECD on 2/6/2026 8:30:00 AM

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

Comments:

Aloha Chair Ilagan,

My name is John Salanoa and I stand in support of bill HB1939 with ammendments.

I would like to thank Chair Ilagan for his hard work in working with the film industry to bring this bill forward.

I recommend clarifying the uolifts to be stackable and not to exceed 32 base points on Oahu and 37 base points on neighboring islands.

John Salanoa

**HB-1939**

Submitted on: 2/5/2026 7:15:08 AM

Testimony for ECD on 2/6/2026 8:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Eric Uyeda	Individual	Support	Written Testimony Only

Comments:

**TESTIMONY IN SUPPORT OF H.B. 1939, WITH AMENDMENTS**

Relating to the Motion Picture, Digital Media, and Film Production Income Tax Credit

Chair, Vice Chair, and Members of the Committee:

I submit this testimony in support of H.B. 1939, with amendments, because while the bill contains well-intentioned goals around local hiring, indigenous content, and infrastructure investment, its current structure introduces uncertainty, administrative friction, and market misalignment that could ultimately reduce Hawai‘i’s competitiveness and return on investment (ROI).

Hawai‘i does not lose productions because we lack values.

We lose productions when incentives become complex, unpredictable, or discretionary in ways financiers cannot model.

**KEY CONCERNS & RECOMMENDED AMENDMENTS**

**1. Stacking Incentives Creates Unpredictability**

H.B. 1939 allows productions to stack multiple conditional bonuses (local hire thresholds, above-the-line ratios, infrastructure investment, indigenous content, post-production), but only the “greatest of” one category in subsection (a)(3).

Problem:

This structure looks generous on paper, but in practice it creates:

- Unclear maximum effective rates
- Difficulty underwriting projects
- Increased audit exposure and post-production disputes

Amendment Recommendation:

Replace the “greatest of” structure with clearly defined, mutually exclusive tiers or a single performance-based multiplier tied to verifiable in-state spend and local payroll.

Predictable incentives attract productions; discretionary math repels them.

## 2. Escalating Local Hire Thresholds Are Unrealistic

The bill increases required local hire percentages from 80% → 82% → 85% over consecutive years to qualify for the additional 5% credit.

Problem:

- Hawai‘i’s labor pool has been decimated from the past year
- Above-the-line and specialized crew are not always available locally
- Productions may walk away rather than risk missing a threshold and losing the entire bonus

Amendment Recommendation:

Cap the bonus threshold at 75% local hires, or

Convert escalating thresholds into a graduated bonus (e.g., 65%–70%–75%) rather than an all-or-nothing cliff.

## 3. Per-Production Cap Waiver Is Discretionary and Distorts the Market

Allowing DBEDT to waive the \$17M cap for one production per fiscal year introduces a structural imbalance.

Problem:

- Creates a “winner-picked” production each year
- Encourages lobbying over economic performance
- Penalizes multiple mid-sized productions that collectively deliver more local jobs and vendor spend

Amendment Recommendation:

Eliminate the single-project waiver and instead:

- Raise the cap modestly for all productions, or
- Allow performance-based cap increases tied to verifiable local spend, payroll, and vendor usage

#### 4. Reporting & Compliance Burden Risks Deterring Productions

The bill expands sworn statements, redacted public reporting, detailed hiring breakdowns, cure periods, and additional fees.

Problem:

While transparency matters, over-reporting increases friction, delays credit issuance, and makes Hawai'i less competitive versus jurisdictions with faster, simpler systems.

Amendment Recommendation:

Consolidate reporting into a single standardized annual filing, aligned with tax credit certification

Maintain confidentiality protections without expanding public disclosure that could expose proprietary budgets

#### 5. Indigenous Content Incentive Needs Clear Guardrails

Supporting indigenous content is important, but the bill does not define standards or safeguards.

Problem:

- Risk of superficial or tokenized claims
- Unclear who certifies authenticity
- Potential cultural harm without community oversight

Amendment Recommendation:

Require consultation or certification from recognized Native Hawaiian cultural organizations

Define minimum standards to ensure the incentive reflects meaningful participation, not marketing language

#### BIGGER PICTURE: ROI OVER RAW PERCENTAGES

Hawai'i's incentive should prioritize:

- Dollar-for-dollar local spend
- Local vendor utilization
- Sustained workforce development
- Predictable rules financiers can trust

Increasing percentages alone does not increase ROI if productions stop coming.

## CONCLUSION

H.B. 1939 moves in the right direction philosophically, but without amendments, it risks reducing Hawai‘i’s competitiveness while increasing administrative complexity.

I respectfully urge the committee to pass this bill with amendments that:

- Simplify incentive structures
- Preserve predictability
- Remove discretionary waivers
- Align rewards with measurable local economic impact

Hawai‘i can lead with values and remain competitive—but only if the system is clear, fair, and financeable.

Mahalo for the opportunity to testify.

**HB-1939**

Submitted on: 2/5/2026 7:54:06 AM

Testimony for ECD on 2/6/2026 8:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Lukas s Seno	Individual	Support	Written Testimony Only

Comments:

**Committee:** Economic Development & Technology

**RE:** HB 1939 – Local Hire & Production Incentives

Aloha Chair and Members of the Committee,

My name is **Lukas Seno**, Business Representative of **IATSE Local 665**. I support **HB 1939**, which enhances the Motion Picture, Digital Media, and Film Production Income Tax Credit for productions with high **local hire percentages**, infrastructure investment, indigenous content, and local post-production. This approach directly prioritizes **resident workers, career development, and sustained employment in Hawai‘i**. By rewarding local hiring and infrastructure growth, this bill supports **good jobs, extended hours, and long-term workforce investment**.

Mahalo.

**Lukas Seno**

IATSE Local 665

**HB-1939**

Submitted on: 2/5/2026 8:08:53 AM

Testimony for ECD on 2/6/2026 8:30:00 AM

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/nm0744868/)

Stunt Performer & Fight Coordinator

**HB-1939**

Submitted on: 2/5/2026 8:30:35 AM

Testimony for ECD on 2/6/2026 8:30:00 AM

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

Comments:

please support this hill that prioritizes the local film professionals.

**HB-1939**

Submitted on: 2/5/2026 8:31:48 AM

Testimony for ECD on 2/6/2026 8:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Michelle Mazzetti	Individual	Support	Written Testimony Only

Comments:

As a working film professional in Hawai‘i, I support HB1939 and its efforts to strengthen and modernize the state’s film and television incentive framework. This bill helps ensure that Hawai‘i remains a competitive and reliable place to work, allowing productions to plan with confidence and continue employing local crews and vendors. A stable, well-structured incentive program directly supports Hawai‘i residents, sustains long-term careers in the creative trades, and keeps production dollars circulating within our local economy. HB1939 represents a smart investment in an industry that consistently delivers jobs, workforce development, and measurable economic returns for the state.

**HB-1939**

Submitted on: 2/5/2026 8:43:57 AM

Testimony for ECD on 2/6/2026 8:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Nohealani Nihipali	Individual	Support	Written Testimony Only

Comments:

As a kanaka maoli, native to these islands, it is relevant but most importantly urgent to maintain a type of rule that foreign companies are required to hire native or born and raised Hawai'i people first.

We have proof that we are qualified through experience and education in film to hold department head and lead positions of employment.

Otherwise, I support this bill and encourage those in a position to make these differences for our true people of Hawaii. This is not about the new wave kama'aina who move here, obtain a PO box or use a friends address to claim citizen rights. This is about truly supporting the people who are stewards of these islands that live the values of our ancestors for generations, hawaiian and non hawaiian kanaka alike. If you are truly about keeping Hawai'i Hawai'i, then hiki ke maopopo keia mana'o..Ke Akua pu, mahalo no na mana a pau loa.

**HB-1939**

Submitted on: 2/5/2026 8:58:25 AM

Testimony for ECD on 2/6/2026 8:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Patrick Ah Loy	Local IATSE 665	Support	Written Testimony Only

Comments:

*Aloha Chair, Vice Chair, and members of the committee.*

*My name is Patrick Ah Loy I've worked in the industry for 17 years. I stand on my written testimony in support of HB1939 Thank you for the opportunity to testify"*

**HB-1939**

Submitted on: 2/5/2026 9:16:47 AM

Testimony for ECD on 2/6/2026 8:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Sheela Sharma	Individual	Support	Written Testimony Only

Comments:

I support this bill to higher local and support our local economy.

**HB-1939**

Submitted on: 2/5/2026 11:57:14 AM

Testimony for ECD on 2/6/2026 8:30:00 AM

<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 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**

Submitted on: 2/5/2026 12:15:13 PM

Testimony for ECD on 2/6/2026 8:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Luis Linares	Individual	Support	Written Testimony Only

Comments:

This is one of the MOST IMPORTANT out of the series of bills required to rebuild a prosperous film industry that truly incentivises creating opportunities of growth and cultivating LOCAL TALENT AND LOCAL STORIES that unfortunately in the past have been constantly neglected even when we had a somewhat thriving film industry. LET'S BUILD A STRONGER, BETTER, AND MORE PROSPEROUS AND ABUNDANT FILM INDUSTRY ON THE ISLANDS THAT ACTUALLY ENCOURAGES THE CREATION OF OPPORTUNITIES OF GROWTH TO ABOVE THE LINE, LEADS, AND LEADERSHIP POSITIONS FOR OUR LOCAL HAWAII PEOPLE. Therefore I ask you to STRONGLY SUPPORT THIS BILL and all other bills related to reviving and rebuilding Hawai'i's film industry. Mahalo.

**HB-1939**

Submitted on: 2/5/2026 12:24:01 PM

Testimony for ECD on 2/6/2026 8:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Angelica Quinn	Individual	Support	Written Testimony Only

Comments:

I am in support of this bill to continue to help our local film industry in Hawai'i. Let's keep all of our film ohana working.

Angelica Quinn

**HB-1939**

Submitted on: 2/5/2026 1:36:41 PM

Testimony for ECD on 2/6/2026 8:30:00 AM

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

Comments:

I strongly support HB 1939.

This bill rewards productions that invest directly in Hawai'i's workforce, infrastructure, and cultural storytelling. Incentivizing local hires and in-state spending strengthens the film industry in a sustainable way.

HB 1939 puts local workers first and helps grow Hawaii's creative economy. I respectfully urge your support.

**HB-1939**

Submitted on: 2/5/2026 4:49:57 PM

Testimony for ECD on 2/6/2026 8:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Shaun Skinner Wolfe	Individual	Support	Written Testimony Only

Comments:

I strongly support HB 1939.

This bill rewards productions that invest directly in Hawai'i's workforce, infrastructure, and cultural storytelling. Incentivizing local hires and in-state spending strengthens the film industry in a sustainable way.

HB 1939 puts local workers first and helps grow Hawai'i's creative economy. I respectfully urge your support.

**HB-1939**

Submitted on: 2/5/2026 5:00:03 PM

Testimony for ECD on 2/6/2026 8:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Jeff Juett	Individual	Support	Written Testimony Only

Comments: