

EXECUTIVE CHAMBERS  
KE KE'ENA O KE KIA'ĀINA

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

**House Committee on Finance**

Thursday, April 2, 2026

2:00 p.m.

State Capitol, Conference Room 308 and Videoconference

**In Support**

**Senate Bill No. 2580, SD2, HD1, Relating to the Motion Picture, Digital Media, and Film  
Production Income Tax Credit**

Chair Todd, Vice Chair Takenouchi, and Members of the House Committee on Finance:

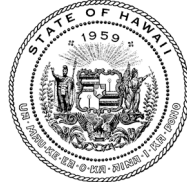
The Office of the Governor **supports** Senate Bill No. 2580, SD2, HD1. This bill increases the film tax credit rate to 27% in counties with populations over 700,000 and to 32% in counties with populations under 700,000; lifts the \$17 million per-production cap for projects spending at least \$60 million; changes the annual statewide cap from \$50 million to an unspecified amount; extends the sunset date to January 1, 2038; and updates certification requirements while expanding and clarifying eligibility to include productions for streaming platforms.

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. Greater utilization of the credit is projected to boost the State's GDP by \$14.2 million and earnings by \$16.1 million.

Mahalo for the opportunity to provide testimony on this measure.

**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:**

S.B. No. 2580, S.D.2, H.D.1, Relating to the Motion Picture, Digital Media, and Film Production Income Tax Credit

**BEFORE THE:**

House Committee on Finance

**DATE:** Thursday, April 2, 2026  
**TIME:** 2:00 p.m.  
**LOCATION:** State Capitol, Room 308

Chair Todd, Vice-Chair Takenouchi, and Members of the Committee:

The Department of Taxation (DOTAX) offers the following comments regarding S.B. 2580, S.D.2, H.D.1, for your consideration.

SB 2580, S.D.2, H.D.1, makes multiple amendments to section 235-17, Hawaii Revised Statutes (HRS), as follows:

- Increases the credit amount which can be claimed for qualified production costs incurred in a county with a population of over 700,000 (Oahu) from 22 per cent to 27 percent;
- Increases the credit amount which can be claimed for qualified production costs incurred in a county with a population of 700,000 or less (neighbor islands) from 27 per cent to 32 percent;
- Requires third-party certification by a certified public accountant;

- Increases the aggregate cap from \$50 million to an unspecified amount, and removes the \$17 million per production limit cap if qualified costs meet or exceed \$60 million;
- Extends from December 31, 2032, to December 31, 2037, the ability to claim the credit in the subsequent year if the aggregate cap has been met;
- Amends the definition of a “qualified production” to include broadcast television series and up to eight episodes for an ongoing series for streaming platforms;
- Defines “streaming platform” as online providers of content delivered via the internet as a paid subscription service.

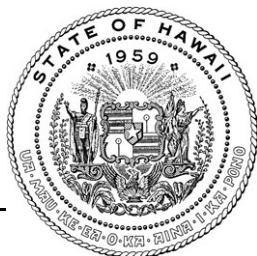
Section 2 of the measure extends the sunset of Act 88, Session Laws of Hawaii (SLH) 2006, as amended, from January 1, 2033 to January 1, 2038.

Section 3 of the measure repeals section 6 of Act 143, SLH 2017, which required certification by an independent third party for productions with expenditures of \$1 million or more.

The bill has a defective effective date of July 1, 3000, with section 1 applicable to costs incurred after December 31, 2025.

DOTAX can administer the tax changes in the bill for costs incurred after December 31, 2025, as currently proposed.

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'IKAI

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 FINANCE**

Thursday, April 2, 2026  
2:00 PM  
State Capitol, Conference Room 308

In consideration of  
**SB2580, SD2, HD1**  
**RELATING TO THE MOTION PICTURE, DIGITAL MEDIA, AND FILM PRODUCTION  
INCOME TAX CREDIT.**

Chair Todd, Vice Chair Takenouchi, and Members of the Committee:

The Department of Business, Economic Development & Tourism (DBEDT) **supports** SB2580, SD2, HD1, which modernizes Hawai'i's film and television production tax credit to ensure the State remains competitive in the rapidly evolving global production market.

Film and television production is no longer simply a creative industry, it is a globally mobile economic sector driven by incentive policy, infrastructure readiness, and workforce capacity. As outlined in the State's Film Hawai'i strategic framework, more than 90 countries now offer film rebates ranging from 25%–40%, and U.S. states are escalating their programs with higher rates, uplifts, and expanded eligibility to attract productions. The global production landscape is in an "incentives and infrastructure arms race," where jurisdictions compete not just on scenery, but on cost structure and certainty.

Hawai'i currently offers a 22–27% credit with a \$17 million per-production cap and \$50 million annual cap. These limits place Hawai'i below competing jurisdictions in both scale and flexibility. Recent years have shown the consequences: recurring series have left, large-scale productions have relocated to countries like New Zealand, and overall production spend has declined sharply since 2022. The State has world-class locations but lacks a competitive incentive structure aligned with today's production economics.

Since the last structural adjustment to Hawai'i's production credit, the economics of production have shifted dramatically:

- Labor, insurance, freight, and equipment costs have increased nationwide.
- Studios report tighter budgets and place tax incentives among their top cost-control measures.
- Productions now prioritize locations offering higher base credits, labor uplifts, and uncapped or higher-cap programs.

These market pressures mean Hawai'i's current credit rate no longer offsets the State's higher logistical and geographic costs. Without adjustment, productions will continue to choose jurisdictions where incentives better balance rising production expenses.

SB2580, SD2, HD1 implements targeted adjustments aligned with industry trends and the State's Film Hawai'i strategy:

Increase credit to 27% (O'ahu) 32% (Neighbor Islands)	Restores Hawai'i to a competitive range relative to peer markets offering 30–40% incentives
Waiver of the \$17M cap for productions spending \$60M+	Enables Hawai'i to compete for large-scale studio and streaming productions that bring sustained employment
Extension of the sunset to 2038	Provides long-term certainty required for studio investment decisions
Modernized reporting and certification	Strengthens accountability and data transparency

These updates reflect the strategy presented in the Film Hawai'i blueprint, which identifies incentive modernization as the immediate lever needed to stabilize the industry while the State builds long-term workforce and facility capacity.

DBEDT requests an amendment to increase the annual program cap to \$60M, as this reflects market demand and prevents program bottlenecks.

Film production delivers direct spending across local vendors, small businesses, transportation, lodging, food services, and skilled trades. It also creates career pathways in creative technology, post-production, digital media, and skilled technical occupations.

Recent State analysis shows that film production generates tax revenues, workforce training contributions, and internship investments that support industry development.

However, without policy alignment to current market conditions, Hawai'i risks losing both economic activity and workforce continuity.

The Film Hawai'i plan identifies three immediate priorities:

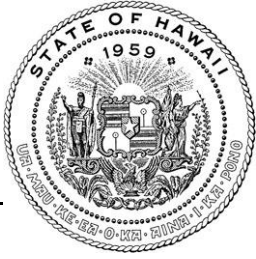
1. Modernize incentives to remain globally competitive
2. Stabilize production volume to sustain local workforce pipelines
3. Position Hawai'i as a Pacific creative hub for streaming-era content

SB2580, SD2, HD1, directly advances Priority #1 and enables the ecosystem growth outlined in the State's long-term strategy. Incentives are the entry point, once productions choose Hawai'i, infrastructure, workforce programs, and post-production capacity can scale.

SB2580, SD2, HD1 is not an expansion of policy direction; it is a necessary recalibration to market reality. Without these updates, Hawai'i will continue to fall behind in the competition for production activity. With them, the State can retain and grow a high-value creative sector that supports jobs, small businesses, and economic diversification.

For these reasons, we respectfully urge the Committee to pass SB2580, SD2, HD1.

Mahalo for the opportunity to testify in support.



**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  
**GEORJA SKINNER**  
**Administrator, Creative Industries Division**  
Department of Business, Economic Development, and Tourism  
before the  
**HOUSE COMMITTEE ON FINANCE**

Thursday, April 2, 2026  
2:00 PM  
State Capitol, Conference Room 308

In consideration of  
**SB2580, SD2, HD1**  
**RELATING TO THE MOTION PICTURE, DIGITAL MEDIA, AND FILM PRODUCTION**  
**INCOME TAX CREDIT**

Chair Todd, Vice Chair Takenouchi, and members of the Committee. The Creative Industries Division (CID) of the Department of Business, Economic Development, and Tourism (DBEDT) supports SB2580 SD2 HD1, which advances comprehensive reforms to Hawai'i's Motion Picture, Digital Media, and Film Production Income Tax Credit program to improve competitiveness, workforce development, and long-term industry business attraction stability.

SB2580 SD2 HD1 aligns closely with DBEDT's goals to modernize the tax credit framework through increased incentive rates, expanded eligibility for streaming productions, stronger compliance verification, and long-term program extension. Raising the base credit rates to 27% and 32% to incentivize increase in production business for the state, increasing the annual cap to \$60 million, and setting a benchmark for exempting series and large-budget productions from the per-production cap.

The measure also extends the sunset date to 2038, which strengthens Hawai'i's market position and provides greater certainty for production planning.

DBEDT recognizes that these enhancements increase fiscal exposure and administrative demands. However, these risks are mitigated through enhanced reporting, verification, audit authority, and oversight mechanisms established under SB2580 SD2 HD1. DBEDT supports and respectfully urges the committee to pass this measure.

Thank you for the opportunity to provide testimony on this measure



# Hawai'i Island Chamber of Commerce

1321 Kino'ole Street - Hilo, Hawai'i 96720

Phone (808) 935-7178 - Fax (808) 961-4435 - Email [exec@hicc.biz](mailto:exec@hicc.biz) - [www.hicc.biz](http://www.hicc.biz)

## **Executive Officer**

Carla Kuo

**2025-2026**

## **Board of Directors**

### **President**

David Kurohara

### **President-Elect**

Dennis Lin

### **Vice President**

Bonnie Irwin

### **Treasurer**

Joshua Vierra

### **Immediate Past**

#### **President**

Keith Marrack

### **Directors**

Mary Begier

Vanessa Carlson

Rebecca Choi

Jeremy Chong

Chelsey Chow

Mark Chun

Dean Fuke

Larisa Hamamoto

Dayna Kawazoe

Daniel Kea

Randy Kurohara

Geoli Ng

Matthew Pickett

James Staub

Jase Takeya

Nimr Tamimi

Jennifer Tobey

Joni Waltjen

Irene Yamanaka

Tracie Yoshimoto

## **Testimony to the House Committee on Finance**

**Representative Chris Todd, Chair**

**Representative Jenna Takenouchi, Vice Chair**

**Thursday, April 2, 2026 at 2:00 PM**

### **RE: SB 2580 SD2 HD1 Relating to the Motion Picture, Digital Media, and Film Production Income Tax Credit - SUPPORT**

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

The Hawai'i Island Chamber of Commerce, representing more than 350 businesses and individual members primarily on the east side of Hawai'i Island, strongly supports SB2580 SD2 HD1, which makes important updates to Hawai'i's Motion Picture, Digital Media, and Film Production Income Tax Credit program. This measure will strengthen Hawai'i's competitiveness, encourage long-term industry investment, and deliver meaningful economic benefits statewide.

Film and digital media productions generate immediate and measurable economic impacts on Hawai'i Island, including **local hiring, increased hotel occupancy, restaurant spending, equipment rentals, transportation services, and the use of local vendors**. These projects provide both short-term employment and long-term skill development opportunities while supporting a broad range of small businesses. This bill appropriately recognizes the higher costs and logistical challenges of producing films and digital media on neighbor islands and enables our state to compete for larger studio and streaming productions while providing the certainty required for investment decisions to be made.

For these reasons, the Hawai'i Island Chamber of Commerce respectfully urges your **support and passage of SB2580 SD2 HD1**. Mahalo for the opportunity to testify in support of this measure.

Respectfully submitted,

Carla Kuo

Executive Officer

Hawai'i Island Chamber of Commerce



# MAUI

CHAMBER OF COMMERCE

VOICE OF BUSINESS

**HEARING BEFORE THE HOUSE COMMITTEE ON FINANCE  
HAWAII STATE CAPITOL, HOUSE CONFERENCE ROOM 308  
THURSDAY, APRIL 2, 2026 AT 2:00 P.M.**

To The Honorable Representative Chris Todd, Chair  
The Honorable Representative Jenna Takenouchi, Vice Chair  
Members of the Committee on Finance

**SUPPORT SB2580 SD2 HD1 RELATING TO THE MOTION PICTURE, DIGITAL MEDIA, AND  
FILM PRODUCTION INCOME TAX CREDIT**

The Maui Chamber of Commerce recognizes the importance of policies that strengthen local industries, create jobs, and foster long-term resilience. We have long been supporters of the film industry and attracting more projects to Hawai'i. SB2580 SD2 HD1 is particularly relevant to our legislative priorities, as it proposes enhancements to the Motion Picture, Digital Media, and Film Production Income Tax Credit—an incentive that has proven effective in attracting creative sector investment and supporting local businesses, especially in counties like Maui that continue to face economic challenges.

By incentivizing productions to invest in less populous counties, SB2580 SD2 HD1 can help distribute economic activity more equitably across the state, stimulate job creation, and provide opportunities for local talent and suppliers. The inclusion of streaming platform productions further modernizes the credit, ensuring Hawai'i remains competitive in a rapidly evolving industry.

Raising the annual tax credit cap and exempting large-scale productions from the per-production limit may attract higher-budget projects, amplifying both direct and indirect economic impacts.

We appreciate the Legislature's attention to economic diversification and respectfully urge continued support for measures that foster sustainable, broad-based growth.

Sincerely,

Pamela Tumpap  
President

To advance and promote a healthy economic environment for business, advocating for a responsive government and quality education, while preserving Maui's unique community characteristics.

April 2, 2026

House Committee on Finance  
Representative Chris Todd, Chair  
Representative Jenna Takenouchi, Vice Chair

Thursday, April 2, 2026, 2:00 p.m.  
Conference Room #308 and via video conference



**RE: SB 2580 SD2 HD1 Relating to the Motion Picture, Digital Media and Film Production Income Tax Credit**

Dear Chair Todd, Vice Chair Takenouchi and members of the Committee,

My name is Kiran Polk, and I am the Executive Director & CEO of the Kapolei Chamber of Commerce. The Kapolei Chamber of Commerce is an advocate for businesses in the Kapolei region including Waipahu, Kapolei, 'Ewa Beach, Nānakūli, Wai'anae, and Mākaha. We work on behalf of our members and the broader business community to improve the regional and State economic climate and to help West O'ahu businesses thrive.

The Kapolei Chamber of Commerce is in **strong support** of SB 2580 SD2 HD1. Specifically, this measure increases the Motion Picture, Digital Media, and Film Production Income Tax Credit, strengthens accountability through independent third-party certification, supports large-scale productions by modifying the per-production cap, updates eligibility to include streaming platform productions, and extends the repeal date of the credit.

The Kapolei Chamber supports establishing the **aggregate cap at \$60 million** and strengthening the credit structure to ensure Hawai'i remains **globally competitive**.

While the Chamber strongly supports this measure, ***we respectfully request amendments to ensure Hawai'i remains competitive in attracting film and television productions.***

Specifically, we support:

- Increasing the **base tax credit to 30% on O'ahu and 35% on neighbor island counties** to better align with competing jurisdictions
- Establishing the **aggregate cap at \$60 million** to provide certainty and support industry growth
- Maintaining the provision that **excludes productions with at least \$60 million in qualified production costs from the \$17 million per-production cap**, while retaining the cap for smaller productions
- Preserving the inclusion of **streaming platform productions**, reflecting the current structure of the global film and television industry

These amendments are essential to restoring Hawai'i's **competitiveness**, attracting **large-scale productions**, and supporting **local businesses, workforce development, and economic growth**.

For decades, television series such as Magnum P.I., Hawai'i Five-O, and NCIS: Hawai'i filmed in West O'ahu, generating consistent demand for local restaurants, food vendors, transportation companies, equipment suppliers, cleaning services, and other small businesses. These productions provided more than short-term activity; they created steady revenue streams and sustained jobs that allowed local businesses and workers to remain rooted in our communities.

Today, for the first time in decades, Hawai'i does not have a television series filming in the state. This absence has been felt acutely in West O'ahu, where **small businesses have lost customers, workers, and income** that supports their families. At the same time, **productions are increasingly choosing to film in other states and countries that offer more competitive and predictable incentive programs.**

**Film production is not only a creative industry, but also a catalyst for economic development that supports local supply chains, small businesses, and skilled technical jobs across West O'ahu and throughout the state.**

This trend underscores that Hawai'i's current incentive structure is no longer keeping pace in an increasingly competitive global market. Without meaningful updates, the state risks continued erosion of film-related economic activity, particularly in regions like West O'ahu that have demonstrated the capacity to support large-scale productions and associated workforce needs.

Strengthening Hawai'i's film incentives through SB 2580 will help bring productions back, **restore business activity**, and create **stable employment opportunities** for local workers. This is especially important as a film studio is planned for West O'ahu, positioning the region to become a **significant hub for creative industry growth** if the policy environment supports it.

SB 2580 represents an important opportunity to reaffirm Hawai'i's commitment to supporting small businesses, retaining local jobs, and ensuring that West O'ahu remains an active and competitive participant in the State's economic development strategy.

For these reasons, the Kapolei Chamber of Commerce **strongly supports SB 2580 SD2 HD1** and respectfully urges the Committee to pass this measure **with the amendments noted above.**

Thank you for this opportunity to provide testimony.

Respectfully,

Kiran Polk  
Executive Director & CEO

# WRITTEN TESTIMONY

*In Support of*

**SB2580**

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

**Submitted to:** House Finance Committee

**Hearing Date:** April 2, 2026

**Position:** **SUPPORT**

**Submitted by:** Ruben Carrillo

*Founder, Carrillo Digital Inc | Camera Operator, Film & Television Industry*

Chair McKelvey, Vice Chair Morikawa, and Members of the House Finance Committee: My name is Ruben Carrillo. I submit this written testimony in strong support of SB2580. I want to begin by expressing my sincere gratitude to the Committee for scheduling this hearing and for the Legislature's continued commitment to supporting Hawai'i's film, television, and digital media production industry. Your leadership on this issue directly affects working professionals, local businesses, and the broader economic health of our state.

## My Background and Connection to This Industry

I bring to this testimony more than 38 years of hands-on experience in the entertainment industry. Throughout my career, I have worked as a professional camera operator on feature films and episodic television productions, working alongside some of the most talented crews in the business. I have had the privilege of contributing to productions that have brought stories to audiences around the world — and in many cases, brought those productions to the islands of Hawai'i.

In addition to my work as an individual industry professional, I am also the founder of Carrillo Digital Inc, a production company based here in Hawai'i. Through Carrillo Digital Inc, I have seen firsthand how the state's production incentive landscape directly determines whether projects are brought to Hawai'i or taken elsewhere. I speak today wearing both hats: as a working camera operator with nearly four decades of experience, and as a small business owner who has invested in this community and wants to see it grow.

## Why SB2580 Is Critical for Hawai'i

**SB2580 makes meaningful and overdue improvements to the Motion Picture, Digital Media, and Film Production Income Tax Credit. By increasing the credit to 27% for productions incurring qualified costs in counties with populations over 700,000 and to 32% in counties with populations of 700,000 or less, this bill directly addresses the competitive disadvantage Hawai'i currently faces against other states and jurisdictions that have aggressively expanded their own incentive programs.**

**For large-scale productions — those incurring at least \$60 million in qualified production costs — the bill’s exclusion from the existing \$17 million per-production cap removes a significant barrier that has historically caused major productions to look elsewhere. Attracting large productions to Hawai‘i creates a multiplier effect: hotel rooms are booked, local vendors are hired, and the infrastructure of our entire production services industry grows stronger.**

**The bill’s emphasis on local hiring and workforce development is equally important to me. One of the greatest long-term benefits of a healthy film and television industry in Hawai‘i is the development of a skilled, homegrown production workforce. When productions choose our state, they don’t just bring dollars — they bring opportunities for local crew members, technicians, and talent to build careers without having to leave the islands. SB2580’s accountability provisions, including the requirement for independent third-party certification, also ensure that the public’s investment in these incentives is verified and responsibly managed.**

## **The Economic Case for Action**

**Hawai‘i’s natural landscapes, diverse locations, and world-class crews make this state one of the most compelling production destinations in the United States. Yet without competitive incentives, that potential goes unrealized. Every production that bypasses Hawai‘i in favor of a state with stronger tax credits is a lost opportunity: lost jobs, lost spending at local businesses, lost tourism-adjacent economic activity, and lost visibility for Hawai‘i on the global stage.**

**After nearly four decades in this industry, I have watched the competitive landscape shift dramatically. The states and regions that have thrived are those that made a long-term commitment to supporting production through meaningful, reliable incentives. SB2580 is Hawai‘i’s opportunity to make that commitment — and I urge the Committee to pass it.**

## **Conclusion**

**As someone who has dedicated his career to this industry and chosen to plant roots in Hawai‘i through Carrillo Digital Inc, I am deeply invested in seeing our state’s production community thrive. SB2580 is a smart, forward-thinking piece of legislation that will help attract and retain productions, create good-paying jobs for local crew, and generate lasting economic benefits for the people of Hawai‘i.**

**I respectfully urge the House Finance Committee to pass SB2580, and I thank you again for your time and your commitment to Hawai‘i’s creative economy.**

**Respectfully submitted,**

**Ruben Carrillo**

Written Testimony in Support of SB2580

***Founder, Carrillo Digital Inc***

***Camera Operator, Feature Film & Episodic Television***

**38+ Years in the Entertainment Industry**

**[rsc.carrillo@gmail.com](mailto:rsc.carrillo@gmail.com)**

# WRITTEN TESTIMONY

*In Support of*

**SB2580**

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

**Submitted to:** House Finance Committee

**Hearing Date:** April 2, 2026

**Position:** **SUPPORT**

**Submitted by:** Ruben Carrillo

*Founder, Carrillo Digital Inc | Camera Operator, Film & Television Industry*

Chair McKelvey, Vice Chair Morikawa, and Members of the House Finance Committee: My name is Ruben Carrillo. I submit this written testimony in strong support of SB2580. I want to begin by expressing my sincere gratitude to the Committee for scheduling this hearing and for the Legislature's continued commitment to supporting Hawai'i's film, television, and digital media production industry. Your leadership on this issue directly affects working professionals, local businesses, and the broader economic health of our state.

## My Background and Connection to This Industry

I bring to this testimony more than 38 years of hands-on experience in the entertainment industry. Throughout my career, I have worked as a professional camera operator on feature films and episodic television productions, working alongside some of the most talented crews in the business. I have had the privilege of contributing to productions that have brought stories to audiences around the world — and in many cases, brought those productions to the islands of Hawai'i.

In addition to my work as an individual industry professional, I am also the founder of Carrillo Digital Inc, a production company based here in Hawai'i. Through Carrillo Digital Inc, I have seen firsthand how the state's production incentive landscape directly determines whether projects are brought to Hawai'i or taken elsewhere. I speak today wearing both hats: as a working camera operator with nearly four decades of experience, and as a small business owner who has invested in this community and wants to see it grow.

## Why SB2580 Is Critical for Hawai'i

**SB2580 makes meaningful and overdue improvements to the Motion Picture, Digital Media, and Film Production Income Tax Credit. By increasing the credit to 27% for productions incurring qualified costs in counties with populations over 700,000 and to 32% in counties with populations of 700,000 or less, this bill directly addresses the competitive disadvantage Hawai'i currently faces against other states and jurisdictions that have aggressively expanded their own incentive programs.**

**For large-scale productions — those incurring at least \$60 million in qualified production costs — the bill’s exclusion from the existing \$17 million per-production cap removes a significant barrier that has historically caused major productions to look elsewhere. Attracting large productions to Hawai‘i creates a multiplier effect: hotel rooms are booked, local vendors are hired, and the infrastructure of our entire production services industry grows stronger.**

**The bill’s emphasis on local hiring and workforce development is equally important to me. One of the greatest long-term benefits of a healthy film and television industry in Hawai‘i is the development of a skilled, homegrown production workforce. When productions choose our state, they don’t just bring dollars — they bring opportunities for local crew members, technicians, and talent to build careers without having to leave the islands. SB2580’s accountability provisions, including the requirement for independent third-party certification, also ensure that the public’s investment in these incentives is verified and responsibly managed.**

## **The Economic Case for Action**

**Hawai‘i’s natural landscapes, diverse locations, and world-class crews make this state one of the most compelling production destinations in the United States. Yet without competitive incentives, that potential goes unrealized. Every production that bypasses Hawai‘i in favor of a state with stronger tax credits is a lost opportunity: lost jobs, lost spending at local businesses, lost tourism-adjacent economic activity, and lost visibility for Hawai‘i on the global stage.**

**After nearly four decades in this industry, I have watched the competitive landscape shift dramatically. The states and regions that have thrived are those that made a long-term commitment to supporting production through meaningful, reliable incentives. SB2580 is Hawai‘i’s opportunity to make that commitment — and I urge the Committee to pass it.**

## **Conclusion**

**As someone who has dedicated his career to this industry and chosen to plant roots in Hawai‘i through Carrillo Digital Inc, I am deeply invested in seeing our state’s production community thrive. SB2580 is a smart, forward-thinking piece of legislation that will help attract and retain productions, create good-paying jobs for local crew, and generate lasting economic benefits for the people of Hawai‘i.**

**I respectfully urge the House Finance Committee to pass SB2580, and I thank you again for your time and your commitment to Hawai‘i’s creative economy.**

**Respectfully submitted,**

**Ruben Carrillo**

Written Testimony in Support of SB2580

***Founder, Carrillo Digital Inc***

***Camera Operator, Feature Film & Episodic Television***

**38+ Years in the Entertainment Industry**

**[rsc.carrillo@gmail.com](mailto:rsc.carrillo@gmail.com)**

# TAX FOUNDATION OF HAWAII

735 Bishop Street, Suite 417

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: INCOME, Increase Motion Picture Production Credit and Raise Annual Caps

BILL NUMBER: SB 2580 HD1

INTRODUCED BY: ECD

EXECUTIVE SUMMARY: Amends the Motion Picture, Digital Media, and Film Production Income Tax Credit (tax credit) by increasing the amount of the tax credit; requiring each taxpayer claiming the tax credit to submit an independent third-party certification verifying certain information to the Department of Business, Economic Development, and Tourism; excluding qualified productions that incur at least \$60,000,000 of qualified production costs from the per-production cap amount of \$17,000,000; changing the aggregate cap amount to an unspecified amount; defining "streaming platform" and amending the definition of "qualified production" to include certain streaming productions; and extending the sunset date of the tax credit to 1/1/2038. Effective 7/1/3000. (HD1)

SYNOPSIS: Amends section 235-17(a), HRS, to increase the creditable percentages by 5 percentage points to 27% of qualified production costs in Honolulu and 32% in other counties.

Amends section 235-17(h), HRS, to require submission of a certification by an independent CPA verifying the information in the application using procedures prescribed by DBEDT. The new language replaces an uncodified law section (Act 143, SLH 2017, section 6) that annually required such certifications.

Amends section 235-17(l), HRS, to exclude from the per-production tax credit limit any production incurring at least \$60 million of qualified production costs.

Amends section 235-17(n), HRS, to raise the aggregate cap statewide from \$50 million to \$60 million, and to extend the sunset date of the credit by five years to 1/1/2038.

Amends section 235-17(o), HRS, to amend the qualified production definitions to allow streaming platform series to qualify.

EFFECTIVE DATE: July 1, 3000, for costs incurred after December 31, 2025.

STAFF COMMENTS: The production credit in HRS section 235-17 was enacted as Act 107, SLH 1997, as a percentage of the costs incurred in the State in the production of motion picture or television films. As enacted, the credit was 4% of regular production costs plus 6% of transient accommodations, mirroring the GET and TAT rates at the time. Act 156, SLH 1988, raised the TAT credit to 7.25% while also raising the TAT rate to 7.25%.

After a period where this credit took a back seat to the qualified high tech business program enacted by Act 221, SLH 2001, this credit was next amended by Act 88, SLH 2006, which added credits for digital media and replaced the GET and TAT bifurcation with a unified credit of 15% of

qualified production costs incurred in the C&C of Honolulu and 20% in any other county. The act added a per-production cap of \$8 million and sunset the credit on Jan. 1, 2016.

Act 89, SLH 2013, changed the credit percentages to 20% in Honolulu and 25% in any other county; raised the per-production limit to \$15 million; and extended the sunset date to Jan. 1, 2019.

Act 143, SLH 2017, extended the sunset date for the credit to Jan. 1, 2026, and first imposed an aggregate cap of \$35 million. Act 275, SLH 2019, raised the aggregate cap to \$50 million.

Act 217, SLH 2022, increased the credit percentages to 22% in Honolulu and 27% in any other county and extended the sunset date to January 1, 2033.

This bill yet again is proposing an increase to the aggregate credit cap from \$50 million to \$60 million and extending the sunset date for another 5 years to January 1, 2038.

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: 3/31/2026



April 2, 2026

TESTIMONY OF THE ASSOCIATION OF HAWAIIAN CIVIC CLUBS  
To the House Committee on Finance  
In Support of

**SB2580 SD2 HD1– RELATING TO THE MOTION PICTURE, DIGITAL MEDIA, AND  
FILM PRODUCTION INCOME TAX CREDIT**

Aloha Chair Todd, Vice Chair Takenouchi, and members of the committee:

The Association of Hawaiian Civic Clubs **supports** SB2580 SD2 HD1 Relating to The Motion Picture, Digital Media, and Film Production Income Tax Credit which increases the amount of tax credit, amends definitions of qualified productions which qualify for the tax credit, increases the expense caps, and extends the program's sunset date.

Extending the film tax credit program in Section 235-17, Hawaii Revised Statutes, strengthens incentives for productions to film and make their base in Hawai‘i. This support will allow Hawai‘i-grown filmmakers, creative professionals, and supporting technical staff to build sustainable careers at home rather than seeking opportunities abroad.

At our 2025 convention in Keauhou, Hawai‘i, the Association adopted its Resolution 2025-72 “SUPPORTING ENHANCED TAX INCENTIVES FOR THE FILM INDUSTRY IN HAWAI‘I TO ENCOURAGE CULTURALLY AUTHENTIC PRODUCTIONS”. The enhanced incentives proposed in SB 2580 will create greater opportunity for stories about Hawai‘i, and by Native Hawaiian and Hawai‘i-based filmmakers, to be produced and filmed in Hawai‘i. Increasing the maximum production cost eligible for the credit will also help attract larger productions that bring additional economic activity and workforce development opportunities to the state.

The Association of Hawaiian Civic Clubs respectfully asks that the legislature consider a future amendment to Section 235-17, HRS, to reduce the minimum qualifying production cost for the tax credit. Lowering this threshold can make the program more accessible to smaller-scale

productions to further incentivize the telling of authentic Hawai‘i stories by Hawai‘i-based and Native Hawaiian filmmakers and creative professionals in Hawai‘i.

Founded by Prince Kūhiō in 1918, the Hawaiian Civic Club movement is the oldest Native Hawaiian community-based advocacy movement. The Association of Hawaiian Civic Clubs is a not-for-profit organization that is a confederation of 61 individual and autonomous Hawaiian Civic Clubs and 3,000 members located across Hawai‘i and across the continental United States.

We appreciate your favorable consideration of this bill.

# ***ASSOCIATION OF HAWAIIAN CIVIC CLUBS***

## ***A RESOLUTION***

NO. 2025 - 72

### **SUPPORTING ENHANCED TAX INCENTIVES FOR THE FILM INDUSTRY IN HAWAI‘I TO ENCOURAGE CULTURALLY AUTHENTIC PRODUCTIONS**

WHEREAS, the Association of Hawaiian Civic Clubs is committed to the preservation, protection, and promotion of Native Hawaiian culture, history, and community well-being; and

WHEREAS, television and film are powerful tools that shape public understanding and global perception of the Hawaiian people, culture, and history; and

WHEREAS, the recent production of *Chief of War*, a television series about Hawai‘i and its ali‘i history, was filmed largely in Aotearoa (New Zealand), rather than on the ‘āina where these stories are rooted; and

WHEREAS, while Aotearoa has a thriving film industry due to competitive government incentives, the State of Hawai‘i risks losing cultural control, generational and economic opportunity when stories of Hawai‘i are filmed elsewhere; and

WHEREAS, ceding narrative control disempowers the people, misinforms the world, and erodes cultural integrity; and

WHEREAS, the most recent and previous successful productions, such as *Lilo & Stitch* and *Chief of War*, illustrate a unique opportunity to tell Hawaiian stories in the format of TV, film, and new media, produced and created by Hawaiians within our pae ‘āina for a global audience; and

WHEREAS, ethically filmed projects such as *Chief of War* have been successful at respecting Native Hawaiian values and local communities by getting consent from local residents, cultural stewards, and community organizations, prior to filming on location; and

WHEREAS, Hawai‘i has the talent, land, history, and the right to tell its own stories, and the consequences of failing to do so ripples across generations; and

WHEREAS, film productions generate significant economic impact through job creation, investment in local businesses, and long-term career development for Hawai‘i residents in creative and technical trades; and

WHEREAS, retaining productions in Hawai‘i ensures the employment of Native Hawaiians and local talent, encourages culturally accurate storytelling, and supports the growth of a Hawai‘i-based creative workforce and infrastructure; and

WHEREAS, the Hawai‘i State Legislature has considered enhancements to the Motion Picture, Digital Media, and Film Production Income Tax Credit (Act 275, SLH 2019), which could help attract and retain productions in the islands; and

WHEREAS, strategic investment in the film and media industries aligns with cultural perpetuation, economic diversification, and self-determination for Native Hawaiian communities; and

WHEREAS, the continued consultation of Native Hawaiian cultural advisors is imperative to ensure accurate and respectful depiction of Native Hawaiian history, language, images and culture; and

WHEREAS, this resolution has the full support of Ke One o Kākuhihewa, as affirmed by a vote of the Council at its duly noticed meeting held on August 9, 2025.

NOW, THEREFORE, BE IT RESOLVED, by the Association of Hawaiian Civic Clubs at its 66<sup>th</sup> Annual Convention in Keauhou, Hawai‘i, in the malama of Welehu and the rising of Mōhalu, this 1<sup>st</sup> day of November 2025, supporting enhanced tax incentives for the film industry in Hawai‘i to encourage culturally authentic productions; and

BE IT FURTHER RESOLVED, that the Association of Hawaiian Civic Clubs supports film production policies that prioritize cultural consultation, local hiring, environmental protections, and meaningful engagement with Hawaiian communities, and

BE IT FURTHER RESOLVED, that the amended current film and media tax incentive program targets:

1. Increasing the tax incentive percentage to a range competitive with other global regions, to further attract high-value productions to Hawai‘i;
  2. Raising or removing the \$50 million cap, allowing for both small and large productions that maximize economic and cultural impact;
  3. Prioritizing support for kānaka ‘ōiwi filmmakers and storytellers, ensuring authentic representation of Hawaiian culture and heritage in all supported productions;
- and

BE IT FURTHER RESOLVED, that the Legislature is urged to encourage the continued growth of the film and media industry in Hawai‘i in ways that:

1. Promotes economic development, job creation, and storytellers, ensuring authentic;
2. Celebrates and preserves Hawaiian history, culture, ‘ōlelo, and heritage;
3. Provides opportunities for Hawaiians, including the next generation of filmmakers from a high school and collegiate level, to tell their own stories to global audiences;

4. Lower the minimum qualified production costs from \$100,000 to \$10,000 to honor the thriving independent film industry in Hawai'i; and

BE IT FURTHER RESOLVED, that a certified copy of this resolution be transmitted to the Director of the Department of Business, Economic Development and Tourism (DBEDT), the Hawai'i State Film Office, as well as the Governor of the State of Hawai'i, President of the State Senate, Speaker of the State House of Representatives, Chair of the State Senate subject matter committee on Hawaiian Affairs, Chair of the State House subject matter committee on Hawaiian Affairs, Chair of the Board of Trustees of the Office of Hawaiian Affairs, and all County Mayors.



The undersigned hereby certifies that the foregoing Resolution was duly adopted in the malama of Welehu and the rising of Mōhalu, on the 1<sup>st</sup> day of November 2025, at the 66<sup>th</sup> Annual Convention of the Association of Hawaiian Civic Clubs in Keauhou, Hawai'i.

*DreanaLee Kalili*

---

DreanaLee Kalili, President

# SIGHT & SOUND

## PRODUCTIONS

Sight & Sound Productions strongly supports SB 2580 (HD1) and appreciates the Legislature's continued efforts to strengthen and modernize Hawai'i's Motion Picture, Digital Media, and Film Production Income Tax Credit.

SB 2580 (HD1) makes important updates that reflect the evolving nature of the industry and Hawai'i's need to remain competitive in attracting productions. The increase in the tax credit to 27% in counties with populations over 700,000 and 32% in counties with populations of 700,000 or less provides meaningful incentives for productions to operate across all islands. This structure supports broader economic distribution and helps sustain local jobs statewide.

The bill also strengthens accountability by requiring an independent third party certification verifying qualified production costs, tax credit claims, and local hire data. This ensures transparency and reinforces confidence that the program is delivering real economic benefits to Hawai'i's workforce and communities.

SB 2580 (HD1) appropriately recognizes the scale and impact of large productions by removing the \$17,000,000 per production cap for projects that incur at least \$60,000,000 in qualified production costs. These large scale productions bring substantial direct spending, employ hundreds of local residents, and support a wide network of local vendors and small businesses.

Importantly, the bill modifies the aggregate annual cap to an unspecified amount, allowing the Legislature flexibility to better align the program with economic conditions and industry demand. This adaptability can help Hawai'i respond more effectively to opportunities in a highly competitive global production environment.

The measure also modernizes the tax credit by defining "streaming platform" and explicitly including qualifying streaming productions within the definition of "qualified production." As the industry continues to shift toward streaming distribution, this update ensures Hawai'i remains relevant and competitive in attracting these projects.

Finally, extending the sunset date to 1/1/2038 provides long term certainty that is critical for production planning, workforce development, and continued investment in Hawai'i's creative economy.

As a Hawai'i based production company, Sight & Sound Productions relies on a strong and stable incentive program to employ local crew, partner with local businesses, and bring projects to the islands. SB 2580 (HD1) strikes a thoughtful balance between strengthening incentives, ensuring accountability, and maintaining flexibility for the future.

For these reasons, Sight & Sound Productions respectfully urges support for SB 2580 (HD1).

Mahalo for your consideration,  
Sight & Sound Productions

**SB-2580-HD-1**

Submitted on: 4/1/2026 9:15:28 AM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Nikki Yep	Event Solutions	Support	Written Testimony Only

Comments:

To the Honorable Chair and Members of the Committee,

My name is **Nikki Yep**. I am writing today to express my strong support for **SB2580**. This legislation represents a critical step forward in addressing **job accessibility and economic diversification** in our community. In my experience as a small business owner, I have seen firsthand how the current lack of **opportunity** creates unnecessary burdens for everyday citizens. By passing SB2580, this body has the opportunity to enact meaningful change that promotes **long-term economic stability and equity, giving Hawaii a competitive edge in the movie-industry**. I respectfully urge the committee to move this bill forward with a "Do Pass" recommendation to ensure a better future for all constituents. Thank you for your time and your service to our state.

**SB-2580-HD-1**

Submitted on: 4/1/2026 9:27:49 AM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Sky Pierce	Hana Productions LLC and FX Group LLC	Support	Written Testimony Only

Comments:

Strongly support this bill to modernize and improve the film industry which provides good paying jobs for locals, is environmentally friendly and sustainable.

Suggested modifications:

Page 3, section 2 (line 16) - waive the third party certification for projects under \$500k as it places an unnecessary additional burden on smaller projects.

Page 5, line 7 - Internet only distribution SHOULD COUNT as a commercial. That's where all the advertising content is going. Social media, websites, Youtube, etc. So this line should be stricken for the bill to be alligned with industry standards.

Page 10, lines 4-5 - Strike out "through a paid subscription". It should not matter if the streaming service is free or subscription based. Most of the major streamers have free subscription options, and others remain free.

**SB-2580-HD-1**

Submitted on: 4/1/2026 8:15:28 AM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Daniel Rosner	Hawaii Media Inc.	Support	Written Testimony Only

Comments:

Aloha Chair Todd, Vice Chair Takenouchi, and members of the committee,

My name is Danny Rosner. I am president of Hawai'i Media Inc., which is the largest provider of Production, Camera, Lighting and Grip equipment in the state of Hawai'i since 1992. Also, I have been a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i since 1981.

**I STRONGLY SUPPORT SB2580** relating to the motion picture, digital media, and film production income tax credit.

I want to thank the entire legislature for their efforts during this session to support and enhance the production income tax credit. As the owner and president of the largest vendor in this sector in Hawai'i, I can testify without reservation that the measures suggested in this bill will be exceptionally effective in revitalizing the movie production industry in general, and my company specifically. I would expect to be hiring additional workforce shortly after the bill's passage.

I appreciate the opportunity to submit testimony on this important matter.

Mahalo,

Danny Rosner

Dear Hawaiian Legislators,

The partners of Mano Content LLC are writing to urge you to support increased funding for Hawaii's Film Tax Credit Incentive Program, a vital investment in our state's economy, workforce, and creative industries. Hawaii's film and television industry has long been a driver of economic growth, and expanding our film tax credit incentive will ensure that this momentum continues, benefiting businesses and individuals across multiple sectors.

An increase in film tax credit incentive funding means more jobs for Hawaii's film and television productions, bring a surge of employment opportunities, not only for actors, directors, and crew members but also for a wide range of local businesses, including caterers, hotels, restaurants, transportation services, and retail stores. Every dollar invested in film incentives generates significant returns by keeping productions—and the high-paying jobs they create—right here in Hawaii rather than losing them to competing states.

Moreover, expanding our Film Tax Credit Incentive Program will attract more investment to our state. The industry is highly mobile, with production companies constantly seeking the most cost-effective locations. By increasing incentives, we can position Hawaii as a premier destination for major film and television projects, ensuring millions of dollars are spent in our communities rather than elsewhere. This not only supports the creative professionals who call Hawaii home but also fosters economic development across multiple industries that benefit from production activity.

Your vote to increase funding for Hawaii's Film Tax Credit Incentive Program is a vote for economic growth, job creation, and expanded opportunities for Hawaiians. This program's impact extends far beyond the entertainment industry—it touches every business and individual connected to it, from production to hospitality, transportation, and beyond. The time to act is now. Let's keep Hawaii a thriving hub for creativity, innovation, and economic prosperity.

We appreciate your leadership and consideration on this matter, and [I urge you to support an increase in funding for Hawaii's Film Tax Credit Incentive Program](#). I would welcome the opportunity to discuss this further and provide additional insights into the positive impact this funding will have on our state.

Thank you for your time and dedication to Hawaii's economic future.

Sincerely,

The Partners of Mano Content LLC

Maikel Tsuji, Kieran Brown, Paul Dolbey, Mark Devlin, Guy Tabbal

**MANO**

94-634 Lumiaina Street, F103, Waipahu, Hawai'i 96797

**SB-2580-HD-1**

Submitted on: 4/1/2026 9:41:17 AM

Testimony for FIN on 4/2/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
shawn spillett	Hana Productions / FX Group	Support	Written Testimony Only

Comments:

**Testimony for SB2580**

I strongly support SB2580, which takes important steps to modernize and strengthen Hawaii’s film industry — an industry that provides well-paying jobs for local residents, supports our creative economy, and promotes environmentally sustainable practices.

**Suggested Modifications:**

- **Page 3, Section 2 (Line 16):** Waive the third-party certification requirement for projects under \$500,000. This mandate creates unnecessary financial and administrative burdens on smaller local productions that are essential to nurturing Hawaii’s creative community.
- **Page 5, Line 7:** Internet-only distribution *should* qualify as a commercial. Today, the majority of advertising content is distributed through digital platforms — social media, websites, and streaming channels like YouTube. To align with industry standards and modern media practices, this line should be stricken.
- **Page 10, Lines 4–5:** Remove the phrase “*through a paid subscription.*” The classification should not depend on whether a streaming platform is free or subscription-based. Most major services now offer both options, and excluding free platforms would be inconsistent with how film and digital media are actually distributed.

SB2580 reflects an opportunity to keep Hawaii competitive and creative in a rapidly changing industry. These small adjustments will make the bill more practical, equitable, and aligned with how production truly operates today.



# ‘OHINALABS

## TESTIMONY IN STRONG SUPPORT OF SB2580

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

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

My name is Gerard Elmore, and I submit this testimony on behalf of **‘Ohina Labs**, a Hawai‘i-based nonprofit dedicated to developing local storytellers, producers, and creative entrepreneurs, particularly Native Hawaiian and Pacific Islander voices, so they can build sustainable careers in Hawai‘i’s creative economy.

‘Ohina Labs strongly supports **SB2580 SD2 HD1**, which modernizes, strengthens, and extends Hawai‘i’s Motion Picture, Digital Media, and Film Production Income Tax Credit. This bill represents a thoughtful, forward-looking investment in one of Hawai‘i’s most scalable, high-impact industries.

SB2580 strengthens Hawai‘i’s competitiveness. In a time where we are not just competing with other states but the rest of the world, we need the tools to compete.

### **SB2580 reflects today’s production landscape.**

By defining “streaming platform” and expanding certain streaming productions as qualified productions, the bill recognizes the reality of how content is now made and distributed.



**SB-2580-HD-1**

Submitted on: 3/31/2026 6:20:44 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Jonathan Makue	Local 996	Support	Written Testimony Only

Comments:

Standing in Strong Support of Bill SB 2580.



Statement of  
Todd J. Robertson  
President/CEO  
Hyperspective  
Before the House Committee On Finance

**In Support of SB2580 SD2 HD1**

RELATING TO THE MOTION PICTURE, DIGITAL MEDIA, AND FILM  
PRODUCTION INCOME TAX CREDIT

Members of the Committee:

My name is Todd J. Robertson, President and CEO of Hyperspective Studios, Inc., a Honolulu-based creative media and film production company. On behalf of Hyperspective, **I strongly support SB2580 SD2 HD1.**

For Hawai'i-based companies like ours, a competitive film incentive is not a luxury; it is essential economic infrastructure. This measure strengthens Hawai'i's Motion Picture, Digital Media, and Film Production Income Tax Credit.

This bill directly supports local jobs, small businesses, workforce development, and long-term industry growth. It also helps keep Hawai'i competitive with other production states, when retaining and attracting productions is critical to long-term industry stability. When Hawai'i falls behind, those jobs and opportunities leave with the projects.

**SB2580 SD2 HD1** is a smart, forward-looking investment in Hawai'i's economy. It strengthens a proven industry. I respectfully urge you to pass this measure and help ensure Hawai'i remains competitive in today's production landscape.

Mahalo for the opportunity to testify.

Todd J. Robertson  
President/CEO  
Hyperspective Studios, Inc.

HYPERPECTIVE STUDIOS, INC.  
643 ILALO STREET  
HONOLULU, HI 96813

MAIL TO:  
P.O. BOX 893636  
MILILANI, HI 96789

HYPERPECTIVE.COM  
808.353.3618



TESTIMONY OF DAVE ERDMAN  
INTERIM PRESIDENT & CEO  
RETAIL MERCHANTS OF HAWAI'I

**IN SUPPORT OF SB 2580, SD2, HD1 – RELATING TO THE MOTION PICTURE,  
DIGITAL MEDIA, AND FILM PRODUCTION INCOME TAX CREDIT**

COMMITTEE ON FINANCE  
Rep. Chris Todd, Chair  
Rep. Jenna Takenouchi, Vice Chair

Thursday, April 2, 2026  
2:00 p.m.  
Conference Room 308 / Videoconference

Aloha Chair Todd, Vice Chair Takenouchi, and Members of the Committee:

My name is Dave Erdman, and I serve as Interim President and CEO of the Retail Merchants of Hawai'i (RMH), a statewide nonprofit trade association representing retailers, shopping centers, restaurants located within retail establishments and shopping centers, and allied businesses across Hawai'i.

**Retail Merchants of Hawai'i supports SB 2580, SD2, HD1.**

Hawai'i's motion picture, digital media, and film production income tax credit program continues to play an important role in attracting outside investment, supporting local jobs, and strengthening Hawai'i's broader economic ecosystem. Film, television, and streaming productions employ residents across a wide range of roles and rely heavily on local vendors, suppliers, and service providers.

When productions are active in our communities, spending flows directly into the local economy. Cast and crew shop at local stores, dine at neighborhood restaurants, use local transportation services, and purchase a wide variety of goods and services. This activity supports retailers and helps sustain jobs well beyond the production industry itself.

SB 2580, SD2, HD1 increases the credit percentages, extends the program sunset date, updates definitions to reflect streaming platform productions, and strengthens accountability through independent third-party certification requirements. These updates help Hawai'i remain competitive in attracting productions while improving transparency and reporting.

**Film and streaming productions also promote Hawai‘i to a global audience. Productions that feature Hawai‘i increase awareness of our islands and contribute to long-term visitor interest.** Increased visitation benefits retailers statewide, particularly those located in visitor-oriented districts, shopping centers, and town centers.

**Maintaining a stable and predictable incentive program** helps ensure Hawai‘i remains competitive in attracting production projects while delivering economic benefits to local workers, small businesses, and communities across the state.

For these reasons, **Retail Merchants of Hawai‘i respectfully supports SB 2580, SD2, HD1.**

Thank you for the opportunity to provide testimony.

Respectfully submitted,  
Dave Erdman  
Interim President and CEO  
Retail Merchants of Hawai‘i

**SB-2580-HD-1**

Submitted on: 3/31/2026 1:48:21 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Christopher Wiecking	IATSE Local 665	Support	Written Testimony Only

Comments:

Good Afternoon Chair, Vice-Chair and members of the Finance Committee.

My name is Christopher Wiecking, President of IATSE Local 665. I am submitting my testimony in SUPPORT of SB2580. Thank you for your time and efforts on our behalf. Aloha.

**SB-2580-HD-1**

Submitted on: 3/31/2026 1:36:47 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Felipe Anguiano	Hawaii Teamsters Local 996	Support	Written Testimony Only

Comments:

Standing in Strong Support of SB 2580

**SB-2580-HD-1**

Submitted on: 3/31/2026 12:41:54 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Genaro Hale Gualdarama	Hawaii Teamsters Local 996	Support	In Person

Comments:

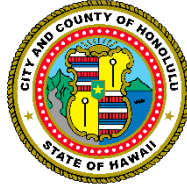
Aloha Chair, Vice Chair and Members of the committee.

Hawaii Teamsters Local 996 is in strong support of bill SB 2580.

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

HOUSE COMMITTEE ON FINANCE

April 2, 2026 2:00 PM  
State Capitol, Conference Room 308 and via Videoconference

RE: SB 2580 SD2 HD1 RELATING TO FILM INDUSTRY – **STRONG SUPPORT AND COMMENTS**

Dear Chair Todd, Vice-chair Takenouchi, and members of the committees:

Mahalo to the Chair and members of this committee who have been so supportive over the years, investing your time and mana'o to gain insights and an understanding of the needs of the industry and the significant economic benefits that the film industry brings to Hawai'i. **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 strongly support the portions of this measure that:

- **Update the film tax credit percentage by 5% to 27%** on O'ahu and 32% on the Neighbor Islands to answer shifts in the market keeping Hawai'i competitive,
- **Update the per production cap limitations** so as to encourage large budget projects to film in their entirety in Hawai'i which will in turn drive crew base growth and infrastructure development,
- Addresses technical issues geared to **streamline the tax filing process for both the State and tax filers** by using a Third Party Audit.
- **Extends the sunset date to establish business certainty** and drive work into the production pipeline

We offer these important additions and changes to take under advisement:

- To drive workforce development, **allow an additional 5% uplift on the amount claimed for each local hire** (applicable to payroll, not goods and services) provided a minimum of 80% local hire rate is achieved,
- Insert in the Third Party language to **exclude productions under \$1 million from the requirement.** Third Party Audits make sense for larger productions but can be cost-prohibitive for smaller productions which would adversely affect our local filmmakers whose projects are largely below \$1 million,
- **Modernize** the definition of a Streaming Platform to current standard: **"Streaming platform" means an online provider of media content that delivers the content via internet connection to the subscriber's computer, television, or mobile device**" [taken from HB1635 HD1, Page 6, Lines 10-12].
- Update and modernize the credit by deleting item (3) on line 7 of page 5 which excludes advertising messages for internet-only distribution. If it remains, it would **inadvertently restrict commercials made for streaming platforms** that allow advertising

Thank you for the opportunity to provide these comments.

**SB-2580-HD-1**

Submitted on: 4/1/2026 12:32:56 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Tyler Young	Tyler Young Films, LLC	Support	Written Testimony Only

Comments:

**SB2580 SD2 HD1 – RELATING TO THE MOTION PICTURE, DIGITAL MEDIA, AND FILM PRODUCTION INCOME TAX CREDIT**

Chair Todd, Vice Chair Takenouchi, and members of the House Committee on Finance:

Those of us in the film and television production community are grateful for your continued support of our industry, and for continuing to pass legislation to modernize our film tax incentives keeping Hawai'i competitive as a premier location for international productions. I am writing in strong support of SB2580 SD2 HD1.

Over the last 25 years, I have produced 450 different productions for the film & television industry worldwide. 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 streamers, networks, and productions companies.

Passing SB2580 SD2 HD1 is critical to keeping Hawai'i competitive in attracting new and larger productions to the state, developing and sustaining our talented film crews, and bringing millions of dollars of production spend to our state's local economy. Echoing the Office of the Governor's projections, passing this bill could boost the State's GDP by \$14.2 million and earnings by \$16.1 million.

From my own personal experience as a Producer, having a competitive film tax incentive does make a significant difference when pitching and promoting film locations to streamers, networks, and production companies. The international landscape has become very competitive with incentives because States know that film and television production is a major economic win to local economies. I have seen firsthand when productions say no to certain locations without strong incentives, and yes to others that do. I urge you to say yes in passing SB2580 SD2 HD1.

Mahalo,

Tyler Young

Creative Producer

Tyler Young Films LLC.

Honolulu, Hawai'i

# Directors Guild of America, Inc.



**NATIONAL OFFICE** • 7920 SUNSET BLVD. • LOS ANGELES, CA 90046 • 310-289-2000  
**NEW YORK OFFICE** • 110 WEST 57TH STREET • NEW YORK, NY 10019 • 212-258-0800

## OFFICERS

**PRESIDENT**  
CHRISTOPHER NOLAN

**NATIONAL VICE PRESIDENT**  
LAURA BELSEY

**SECRETARY-TREASURER**  
PARIS BARCLAY

**ASSISTANT SECRETARY-TREASURER**  
JOYCE THOMAS

**VICE PRESIDENTS**  
TODD HOLLAND  
RON HOWARD  
GINA PRINCE-BYTHEWOOD  
SEITH MANN  
MILLICENT SHELTON  
LILY OLSZEWSKI

**NATIONAL EXECUTIVE DIRECTOR**  
RUSSELL HOLLANDER

## BOARD MEMBERS

KABIR AKHTAR  
JON AVNET  
TESSA BLAKE  
VALDEZ FLAGG  
COURTNEY M. FRANKLIN  
NICOLE KASSELL  
PHIL LORD  
JOSEPH P. REIDY  
DONALD L. SPARKS  
STEVEN SPIELBERG  
GLENN WEISS

## ASSOCIATES

JULIE GELFAND  
LOUIS J. GUERRA  
KEVIN KOSTER  
GLENN MEEKS  
SHAWN PIPKIN-WEST

## ALTERNATES

JAMIE BABBIT  
MARY LOU BELLI  
BENNY BOOM  
NANDI BOWE  
HANELLE CULPEPPER  
KAREN GAVIOLA  
MICHAEL GOI  
SJ MAIN MUÑOZ  
ANNETTA MARION  
PATRICK K. McMANUS  
JOE MJ MOORE  
GARY R. NATOLI  
CHEMEN A. OCHOA  
EDWARD ORNELAS  
LYN PINEZICH  
JASON REITMAN  
PATRICIA RIGGEN  
ERIC DEAN SEATON  
ALEX STAPLETON  
ERIC STOLZ  
J. RUPERT THOMPSON  
CANELLA WILLIAMS-LARRABEE  
ERIKA WORTHAM

## PAST PRESIDENTS

PARIS BARCLAY  
MARTHA COOLIDGE  
TAYLOR HACKFORD  
LESLI LINKA GLATTER  
THOMAS SCHLAMME

**ASSOC. NATIONAL EXECUTIVE DIRECTOR/  
EASTERN EXECUTIVE DIRECTOR**  
NEIL DUDICH

**ASSOC. NATIONAL EXECUTIVE DIRECTOR/  
WESTERN EXECUTIVE DIRECTOR**  
REBECCA RHINE

**ASSOC. NATIONAL EXECUTIVE DIRECTOR**  
SAHAR MORIDANI

**GENERAL COUNSEL**  
DAVID B. DREYFUS

April 1<sup>st</sup>, 2026

Hawai'i House of Representatives

Hearing of the Committee on Finance

Rep. Chris Todd, Chair  
Rep. Jenna Takenouchi, Vice Chair

Dear Chair Todd, Vice-Chair Takenouchi, and Committee Members:

On behalf of the Directors Guild of America, I write in *support* of SB 2580 THE MOTION PICTURE, DIGITAL MEDIA, AND FILM PRODUCTION INCOME TAX CREDIT. This investment in our industry and its many working families who make their home in Hawai'i will provide a foundation for sustainable careers and economic opportunity.

The local Film & TV industry of Hawai'i has struggled to compete as other states and foreign countries lure production away with larger and more effective incentive programs. The updates included in SB 2580 will help us remain competitive and will protect the middle-class jobs that are so vital to the local economy. By increasing the allocation percentage, raising the aggregate cap, expanding the definition of "qualified productions" and extending the bill to 2038, you have made a commitment to bringing this work back.

Directors and their teams have been through an incredibly challenging period in recent years as local production has declined and they have struggled to maintain their livelihood as well as their health benefits— these important reforms will help ensure they can continue to find work locally and not be forced to choose between staying in Hawai'i or going elsewhere in order to stay in the entertainment industry. To that effect, the DGA would support an amendment to SB 2580 that adds an uplift to the incentive to encourage local hiring.

I am also aware that you will be considering SB 2578 RELATING TO THE FILM INDUSTRY. As a general rule, the DGA believes that having a formal Film Commission, as well as representatives from across all interested parties, including Labor, Production, and Indigenous Communities, ensures that the state can collaborate with key stakeholders to support this important driver of local employment and economic stability.

We are extremely proud of our members contributions to the Hawai'i film industry and are grateful for the support from the legislature and our local leaders. We look forward to the passage of SB 2580 and the positive impact it will have.

Sincerely,

Rebecca Rhine  
Associate Executive Director



---

April 1, 2026

Committee on Finance  
Chair Todd  
Vice Chair Takenouchi

The House of Representatives  
The Thirty-Third Legislature  
Regular Session of 2026

[RE: SB 2580 SD2 HD1 RELATING TO THE MOTION PICTURE,  
DIGITAL MEDIA, AND FILM PRODUCTION INCOME TAX CREDIT.](#)

DATE: Thursday, April 2, 2026

TIME: 2:00pm

PLACE: Conference Room 308

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 [SB 2580 SD2 HD1 RELATING TO THE MOTION PICTURE, DIGITAL MEDIA, AND FILM PRODUCTION INCOME TAX CREDIT.](#)

SAG-AFTRA represents over 160,000 actors, recording artists, and media professionals nationwide and over 1400 in Hawai'i. 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.

Raising the annual aggregate cap to **\$60 million** and excluding high-spend productions (those over \$60 million) from the individual \$17 million cap and raising the credit percentage encourages large-scale projects that provide long-term, stable employment for our local cast and crew to stay in Hawaii.

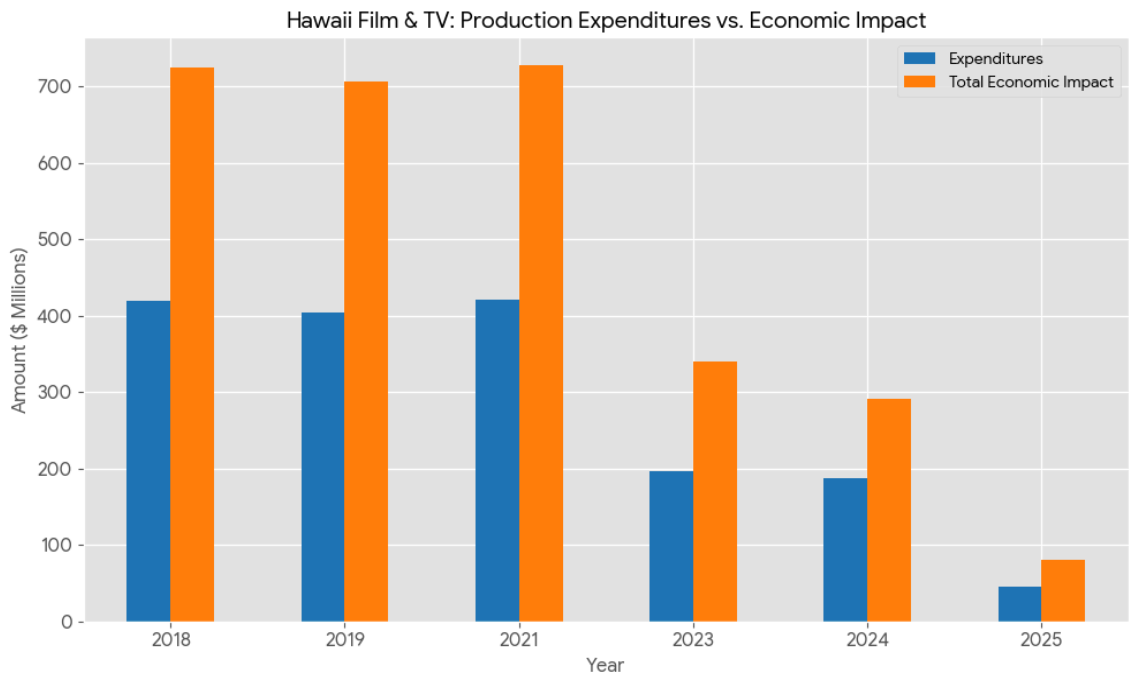
---

Mericia Palma Elmore, JD/MLSc  
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

Including "**streaming platforms**" in the definition of qualified productions reflects the reality of today's media landscape. Our members are increasingly working on high-budget streaming content, and our tax laws must evolve to capture this market.

Extending the sunset date to **2038** provides the industry with the predictability it needs. Studio executives and producers plan years in advance; they need to know that Hawaii's commitment to film is here to stay.



We have been through significant declines in production expenditures these last couple of years. These are not just bars on a chart, these numbers<sup>1</sup> reflect real local families struggling to pay bills, make ends meet, and in some cases eventually moving away for better opportunities.

When a production chooses Hawaii, it isn't just about the actors on screen. It is about hundreds of local jobs, from crew and stunt performers, to the local small businesses that provide

<sup>1</sup> Reports found here: <https://dbedt.hawaii.gov/overview/annual-reports-reports-to-the-legislature/>



---

catering, lumber, and equipment. This bill is a direct investment in Hawaii's middle-class creative workforce.

We urge the Committee to **pass SB 2580 SD 2 HD1** to keep Hawaii's storytellers working here at home.

Respectfully,

Mericia Palma Elmore, Executive Director SAG-AFTRA Hawaii Local

---

Mericia Palma Elmore, JD/MLSc  
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



State of Hawai'i  
The Thirty-Third Legislature  
House of Representatives  
Committee on Finance (FIN)

Hearing Date: Thursday, April 2, 2026  
2:00 PM – Room 308, HI State Capitol

**TESTIMONY IN STRONG SUPPORT OF SB 2580 SD2 HD 1**  
**WITH RECOMMENDATIONS**  
**RELATING TO THE MOTION PICTURE, DIGITAL MEDIA AND FILM PRODUCTION INCOME TAX CREDIT**

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

Mahalo for working with us over the past several months and for the opportunity to testify on SB 2580 SD 2 HD 1. The Hawai'i Film Alliance (HFA) submits this testimony in **STRONG SUPPORT** of **SB 2580 SD2 HD 1**.

HFA is a member-based organization of 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, including crew, talent, independent filmmakers and support services that enable films to operate locally.

Long-term film projects have been non-existent these past two years, and SB 2580 SD 2 HD 1 has key components that will **immediately strengthen Hawai'i's film competitiveness**:

- **Removes the per production cap for films over \$60M.** This is a gamechanger that will entice large format films.
- **Adds streaming language** to embrace the digital platforms of distribution that make Hawai'i competitive. Films that go directly to streaming are now welcome to film in Hawai'i.
- **Allows the bill to be retroactive to December 31, 2025,** to help the shows that are here, spending hundreds of millions of dollars, qualify for the gains from this bill. This will be paid 18 months after the film has submitted their qualified receipts.
- **Raises the overall film production cap to \$60 million dollars.** The increase to the tax credit signals to the world that the State of Hawai'i supports film. It is a good ROI.
- **Raises the base points** to 27% for Oahu-based filming and 32% for neighbor-island filming. **We support a minimum 30% threshold on Oahu and a 35% threshold on neighbor islands** to compete with jurisdictions who have been at this level for years.

STATE-BY-STATE TAX INCENTIVE COMPARISON FOR TESTIMONY						
STATES	Overall Cap	Base Points	Bonus/Uplifts	Per Production Cap	Minimum Spend	
GEORGIA	None	20%	10%	None	\$500K	
NEW YORK	\$800M	30% - 50%	10%	None	\$250K-\$1M	
NEW JERSEY	\$400M	30% - 35%	2% or 4%	None	\$1M	
CALIFORNIA	\$750M	20% - 35%	5% - 10%	\$100M	\$1M	
TEXAS	\$200M	20% - 22.5%	None	None	\$250K	
LOUISIANA	\$125M	25%	5% - 15%	\$20M - \$30M	\$300K	
HAWAI'I	\$50M	22%	None	\$17M	\$100K	
HAWAI'I PROPOSALS	\$60M	30% - 35%	5%	\$25M or None	\$100K	

SB 2580 SD 2 HD 1 supports **economic diversification** at a time when Hawai'i must reduce overreliance on a single sector. Film and creative media production brings **outside funds into the economy that circulate locally for at least 18 months before the credit is paid out** and enhances Hawai'i's global visibility. This is marketing reaches all parts of the globe.

The film industry generates high-quality technical and artistic jobs across a wide range of skill levels, from production crews and post-production professionals to construction, transportation, hospitality, and local vendors.

With the loss of Hawai'i residents to out-of-state locales, **graduates of the School of Cinematic Arts program at UH Mānoa and the Academy of Creative Media program at UH-West 'Oahu** need a **vibrant film industry** that allows them to **work at home and stay in the islands**. Having them stay home to raise families and keep Aloha alive is what makes Hawaiian culture so unique.

Our film history shows that two television series filming simultaneously **builds careers, stabilizes families, provides departmental promotion, fosters infrastructure growth, and deepens partnerships** with local and mainland professionals and businesses. These outcomes are essential to building a resilient industry that grows local businesses.

The film tax credit also provides a **reliable tax revenue source** for the state. In 2022, **tourists** who came to Hawai'i because of a film they saw **spent \$1 Billion dollars** which generated **\$121 Million in state tax revenue**<sup>1</sup>. Couple that with state taxes paid by film workers and supporting businesses, and you have a tax incentive that more than pays for itself year after year.

<sup>1</sup> [https://files.hawaii.gov/dbedt/economic/reports/film\\_impacts\\_on\\_tourism\\_feb\\_2024.pdf](https://files.hawaii.gov/dbedt/economic/reports/film_impacts_on_tourism_feb_2024.pdf)

We offer the following **RECOMMENDATIONS**:

- Ensure local jobs by providing an **additional 5% uplift for hiring 80% Hawai'i crew**. Creating local jobs ensures families are able to afford to live and work at home here in Hawai'i.
- **Raise the base points to 30% on O'ahu and 35% on Neighbor Islands** so Hawai'i is on par with other jurisdictions and can compete for more projects.
- **Exempt productions with less than \$1 million in qualified expenditures from the independent third-party CPA certification requirement**, maintaining fiscal accountability for larger-budget projects while preserving equitable access for smaller projects.
- Keep the **minimum production spend at \$100,000**, as projects below that level are appropriately supported through the film fund financed by larger productions.

Mahalo for your continued support of Hawai'i's film community. **Please pass SB 2580 SD2 HD1.**

**SB-2580-HD-1**

Submitted on: 4/1/2026 11:24:54 AM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Ricardo Galindez	Island Film Group	Support	Written Testimony Only

Comments:

Island Film Group is in STRONG SUPPORT of this measure

**SB-2580-HD-1**

Submitted on: 4/1/2026 11:08:44 AM

Testimony for FIN on 4/2/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Asher Morgado	Hawai'i Film Alliance	Support	Written Testimony Only

Comments:

Aloha Chair and Members of the Committee,

My name is Asher Morgado, and I am writing in strong support of SB2580.

This bill represents an important step toward strengthening our community and creating meaningful, lasting impact for the people of Hawai'i. I believe SB2580 addresses critical needs and reflects the values of care, responsibility, and forward thinking leadership that our islands deserve.

As someone who is deeply connected to the community, I have seen firsthand the importance of investing in solutions that uplift individuals and families. SB2580 has the potential to bring positive

change, and I respectfully urge you to support and pass this measure.

Mahalo for your time and consideration. Thank you Legislation for scheduling this bill & your continual support of the Hawai'i film industry.

Sincerely,  
Asher Morgado

**SB-2580-HD-1**

Submitted on: 3/31/2026 11:58:12 AM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
John Salanoa	Individual	Support	In Person

Comments:

Aloha Chair Todd, Vice Chair Takenouchi and committee members,

My name is John Salanoa, I am an actor, director, producer in the Hawaii film community and I stand in strong support of SB2580 HD1 with amendments.

SB2580 addresses major short comings in our current film tax incentives but being in the film industry and understanding what other jurisdictions are offering and especially those that are currently being used as a replacement for Hawaii are offering base points from 30% up to 40%. With this knowledge I would suggest SB2580 amend to a 30% base for Oahu and 35% base for neighboring islands.

With the desire to build our work force I would also recommend SB2580 look at offering local hire uplifts of 80% local hire uplift worth 2% points, 30% Above the Line hire uplift worth 2% points and Olelo Hawaii content worth a 2% uplift all non-stackable. This would put Hawaii in a position of attracting major productions and also supporting locals and local productions that would organically hit thses uplifts.

Mahalo Nui for your time in this matter,

John Salanoa

Chair- Hawaii Film Alliance Bills Commitee

Actor/ Director/ Producer

**SB-2580-HD-1**

Submitted on: 3/31/2026 12:08:43 PM

Testimony for FIN on 4/2/2026 2:00:00 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 SB 2580!

I work in the film industry as an actress. Last year, when it became uncertain whether we would have a film credit, we lost all our shows filming in Hawaii. The feeling used to be "we're Hawaii, they'll come here". Well, that's, unfortunately, no longer true.

We need incentives to attract the film industry. This is a clean industry that brings in a lot of money to the state and provides a lot of jobs. Additionally, it brings in tourists, increasing the tourist revenue. In fact, a friend drives "LOST Tours", taking tourists to film locations from the TV show LOST. Plus, every day I see posts on social media from tourists who visit various film sites from TV shows. and movies.

Please pass this bill.

Mahalo,

Jean Simon

**SB-2580-HD-1**

Submitted on: 3/31/2026 12:40:28 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
fabienne lequertier	Individual	Support	Written Testimony Only

Comments:

To the Hawai‘i State Legislature,

Aloha Chair and Members

During the 2025 legislative session, I submitted testimony highlighting the importance of supporting Hawai‘i’s film and television industry.

This industry is vital not only for many local families but also for the strength of Hawai‘i’s tourism economy. Film and television showcase the islands’ culture, natural beauty, and the spirit of their people to audiences around the world.

As a member of the *Magnum P.I.* fandom, I first discovered Hawai‘i through the series and have since visited in 2023 and 2025, with another trip planned for August 2026. The values portrayed on screen—community, respect, and aloha—are truly reflected in real life.

Film production creates jobs, supports local businesses, and inspires visitors to experience Hawai‘i firsthand. I respectfully urge you not to reject SB2580, as it plays an important role in sustaining both the creative economy and tourism.

Thank you for your time and consideration.

Respectfully submitted

Fabienne Lequertier

Fandom of Magnum

**SB-2580-HD-1**

Submitted on: 3/31/2026 12:56:24 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Keith Jones	Individual	Support	Written Testimony Only

Comments:

Hello esteemed members of the Finance Committee. My name is Keith Jones and I am a resident of Manoa, a member of the Director's Guild of America, and a film community member who wants to stay at home working on TV/Film projects. By passing SB2580, my chances of working here at home, being able to see my family every night, and paying taxes back in to my community would be greatly increased. I applaud our legislation for their work on this bill. I ask that a local hire uplift, like the one the Governor asked for in his State of the State speech, could be amended into this bill. Language such as "a production hiring 80% local crew would receive an additional 5% incentive on their qualified spend". I am not a lawyer or politician, but I do know that a local hire uplift, whatever the language, would help insure Hawaii benefits from it's residents being able to pay taxes and spend our money here at home. The goal is for this incentive should be to strengthen Hawaii's economy and I believe this bill would help accomplish this goal. Thank you.

**SB-2580-HD-1**

Submitted on: 3/31/2026 1:08:14 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Chauncy Williams	Individual	Support	Written Testimony Only

Comments:

Aloha members of the committee. My name is Chauncy Williams, a member of IATSE 665. I've worked in the industry for six years and enjoyed every moment of it.

I stand on my written testimony in support of SB 2580 SD2 HD1. We need bills like this to pass to not only put people to work but to boost our economy.

Thank you for the opportunity to testify.

-Chauncy Williams

**SB-2580-HD-1**

Submitted on: 3/31/2026 1:11:14 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Kamuela Chandler	Individual	Support	Written Testimony Only

Comments:

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

My name is Kamuela Chandler, and I am a filmmaker from Hawai‘i Island in support of SB 2580.

I support this measure because Hawai‘i needs to stay competitive for film and television production. Expanding and extending the production tax credit can help bring in more projects, create more work for local crew and creatives, and build stronger career pathways here at home.

For independent filmmakers like myself, a stronger production economy in Hawai‘i matters. It means more opportunity, more experience, and a better chance to keep local talent working in the islands instead of losing them.

Mahalo for your consideration.

**SB-2580-HD-1**

Submitted on: 3/31/2026 1:13:31 PM

Testimony for FIN on 4/2/2026 2:00:00 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 SB2580 SD2. It ultimately helps revitalize Hawai'i's film industry and as a result of that, improves the local economy in many ways. Thank you!

**SB-2580-HD-1**

Submitted on: 3/31/2026 1:24:42 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

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

Comments:

To whom it may concern,

I have been working in the tv and film industry since 2001 here in Hawaii. We've built an incredible community of award winning film makers but we need your help, we must modernize our tax incentive program. We are in a global industry competing for productions with other states and countries around the world. To keep up we must offer competitive incentives or we risk losing everything we've worked 25 yrs for. Please pass this bill.

**SB-2580-HD-1**

Submitted on: 3/31/2026 1:27:39 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Kevin K. Holu	Individual	Support	Written Testimony Only

Comments:

stong support of SB 2580

**SB-2580-HD-1**

Submitted on: 3/31/2026 1:30:24 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Jonathan Reed	Individual	Support	Written Testimony Only

Comments:

standing in strong support of sb 2580

**SB-2580-HD-1**

Submitted on: 3/31/2026 1:31:36 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Keikilani Grune	Individual	Support	Written Testimony Only

Comments:

*I strongly support SB 2580*

*The film tax credit is a proven economic driver that supports local jobs, small businesses, and workforce development across Hawai'i. The film industry has been a key component for me in supporting my family. Since it has essentially shut down, our family has taken a major hit financially and we lost our medical insurance. Which is scary with 2 teen boys.*

*Modernizing and strengthening this program ensures Hawai'i remains competitive and able to attract and retain production.*

*This bill supports long-term industry stability, protects local employment, and strengthens Hawai'i's creative economy. I respectfully urge your support.*

**SB-2580-HD-1**

Submitted on: 3/31/2026 1:53:06 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Anca Silvia Dragalina	Individual	Support	Written Testimony Only

Comments:

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

My name is Anca Silvia Dragalina, and I respectfully support SB2580.

I have worked in the entertainment industry for many years as a professional model and actor. Since moving to Hawai'i, I have had the privilege to work as a background actor on productions such as Hawaii Five-0, Magnum P.I., NCIS Hawai'i, and other projects filmed in our state.

Through this experience, I have seen firsthand how important the film industry is for our local economy. Film and television productions create jobs not only for actors and crew, but also for many local businesses including transportation, catering, hotels, construction, and small vendors.

Strengthening Hawai'i's film tax credit will help our state remain competitive with other locations that are actively attracting productions. When more productions choose Hawai'i, more opportunities are created for local residents and creative professionals.

I respectfully urge you to support SB2580 and continue investing in Hawai'i's growing creative economy.

Mahalo for your consideration.

Respectfully,

Anca Dragalina

**SB-2580-HD-1**

Submitted on: 3/31/2026 1:58:52 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Dean Des Jarlais	Individual	Support	Written Testimony Only

Comments:

I strongly support this bill because it will make the film industry competitive with other locations.

## **SB 2580 — Film Tax Credit Modernization (2026)**

Submitted by: Brian Keaulana  
Producer / Director / Stunt Coordinator / Ocean Risk Management Specialist  
Position: STRONG SUPPORT  
Date: March 10, 2026

Chair and members, aloha mai kākou.

My name is Brian Keaulana, Producer / Director / Stunt Coordinator / Ocean Risk Management Specialist. I submit testimony in strong support of SB 2580 because it strengthens Hawai'i's competitiveness and helps create the stable pipeline of work we need to grow a real Hawai'i-based industry.

Competitive incentive context: Hawai'i competes directly with other jurisdictions that offer aggressive, predictable tax incentives and purpose-built infrastructure. To draw productions here—and keep them here—we need a competitive, stable incentive that reduces friction and rewards in-state hiring, local vendors, and in-state post work.

SB 2580 modernizes the program in a way that helps Hawai'i compete for larger and longer-duration productions—exactly the type of stability that supports workforce ladders, vendor growth, and long-term investment in facilities (including world-class stages, local post capacity, and a modern, insurable water tank for controlled water filming).

How this benefits Hawai'i's economy: A stable and competitive incentive brings outside production dollars into Hawai'i and supports year-round economic activity that strengthens diversification and resilience.

How this benefits local people and vendors: Stability means more consistent jobs for local crews and more reliable contracts for Hawai'i vendors (rentals, transportation, construction, lodging, food service, safety, and post). It also supports training and advancement into higher-skill departments. We also have strong local producers (above-the-line) who help mainland productions operate with stewardship—respect for access, culture, and community—rather than an “ownership” mindset, which reduces conflict and improves outcomes for everyone.

Is this a sustainable business for me: A predictable pipeline supports sustainable Hawai'i-based production support businesses like mine, including ocean risk management and stunt coordination. Consistent volume allows us to invest in training, equipment, and local capability—especially when paired with infrastructure

that keeps more water work safely at home.

Design check: This bill is best designed when it increases competitiveness and certainty while staying simple to administer. The strongest version pairs modernization with measurable local outcomes (resident payroll, local vendors, local post) and avoids adding new bottlenecks or delays that could push productions elsewhere.

Mahalo for your consideration and support.

**SB-2580-HD-1**

Submitted on: 3/31/2026 2:10:22 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Marcus Young	Individual	Support	Written Testimony Only

Comments:

Support

**SB-2580-HD-1**

Submitted on: 3/31/2026 3:08:39 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Lavaun Lei	Individual	Support	Written Testimony Only

Comments:

I stand in strong support of SB2580

**SB-2580-HD-1**

Submitted on: 3/31/2026 3:47:32 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Peter Rodbell	Individual	Support	Written Testimony Only

Comments:

I strongly support SB2580 SD2 HD 1. This bill will allow more production companies to commit funds to make films and television projects here on the islands. Financial incentives are a critical part of the business and are a key way to get investments and capitol into the state. This is a very important segment of the economy that has a big return for our state.  
Thank you

Peter Rodbell

**SB-2580-HD-1**

Submitted on: 3/31/2026 3:57:11 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Lily Acain	Individual	Support	Written Testimony Only

Comments:

Aloha, I'm in support for SB 2580, as someone who has been involved in the film industry in Hawaii for over 30 years from in front of the camera, to behind, and as an instructor for the past 25 years training local talent. We need this industry for economical opportunity for the state of Hawaii. This industry is the most logical industry for the islands, as it employs so many positions from talent to set crew, medical, security, food and beverage, carpentry, and technical. Real estate is not cheap here, so it makes sense to keep this industry thriving as an alternative to Tourism, which has proven to be affected by shut downs, such as the Pandemic. But the Film Industry was the only industry keeping the community working.

**SB-2580-HD-1**

Submitted on: 3/31/2026 4:05:59 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

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

Comments:

I support SB2580.

Hawaii's film industry gives locals work that we love and generates millions of dollars in revenue for the economy. This bill makes it easier for productions to choose to film in Hawaii. It protects jobs, boosts revenue, and invests in Hawaii's long-term economic future.

**SB-2580-HD-1**

Submitted on: 3/31/2026 4:29:35 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Travis Asaeli	Individual	Support	Written Testimony Only

Comments:

Chair, Vice Chair, and Members of the Committee,

My name is Travis Asaeli, and I respectfully submit this testimony in strong support of SB 2580 SD2 HD1.

This bill would strengthen Hawai‘i’s Motion Picture, Digital Media, and Film Production Income Tax Credit by increasing the credit to 27% on O‘ahu and 32% on the neighbor islands, expanding eligibility for certain streaming productions, requiring independent third-party certification for claims, excluding productions with at least \$60 million in qualified costs from the current \$17 million per-production cap, and extending the sunset date to January 1, 2038. ([LegiScan](#))

I support this measure because Hawai‘i’s film industry creates meaningful opportunities for local workers and supports a wide network of businesses across the state. A stronger and more competitive tax credit helps Hawai‘i attract major productions, retain industry activity, and create more consistent work for local crew members, vendors, drivers, tradespeople, hospitality workers, and many others whose livelihoods benefit when productions choose to film here. ([filmoffice.hawaii.gov](http://filmoffice.hawaii.gov))

This bill also helps position Hawai‘i to remain competitive with other production markets. Without a strong incentive structure, Hawai‘i risks losing projects, jobs, and long-term investment to other locations. Supporting this bill is an investment in local employment, workforce growth, and the long-term stability of Hawai‘i’s film and digital media sector. ([Digital Democracy | Civil Beat](#))

I respectfully urge the Committee to pass SB 2580 SD2 HD1.

Mahalo for the opportunity to testify.

Sincerely,

Travis Asaeli

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

My name is Lisa Coll, and I am a proud member of the Directors Guild of America, with over 20 years of experience in the film and television industry—15 of those as a First Assistant Director working on productions across the country.

I am writing in strong support of SB2580.

Hawai'i has long been a highly desirable filming location, not only because of its natural beauty, but because of the talented local crews who make production here possible. However, in recent years, we have seen a noticeable decline in the number of productions choosing Hawai'i. Other states and countries are offering more competitive incentives, and as a result, work that could—and should—be coming here is going elsewhere.

SB2580 is critical in helping Hawai'i remain competitive in today's global production landscape. Strengthening our film tax incentive program will bring more productions back to the islands, which directly translates into jobs for local residents across a wide range of industries—not just those working on set. From hotels and restaurants to transportation, construction, and small businesses, the economic impact of film and television production is far-reaching.

This bill is not just about supporting filmmakers—it's about supporting local families, sustaining careers, and investing in an industry that has proven to deliver significant economic return to the state.

As someone who has dedicated my career to this industry, I can say firsthand that when productions come to Hawai'i, they bring opportunity, stability, and growth for our local workforce. Without competitive incentives, we risk losing not only jobs, but also the skilled workforce that has made Hawai'i a trusted and respected production hub.

I respectfully urge you to support SB2580 and help ensure a strong and sustainable future for Hawai'i's film and television industry.

Mahalo for your time and consideration.

Sincerely,  
Lisa Coll

**SB-2580-HD-1**

Submitted on: 3/31/2026 5:39:25 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Casey Merrill	Individual	Support	Written Testimony Only

Comments:

This is a good start to what will change even more, once it goes into effect. This will be a way for larger productions to bring more business to the islands. This is a good thing. Please support.

**SB-2580-HD-1**

Submitted on: 3/31/2026 5:51:10 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
john cambareri	Individual	Support	Written Testimony Only

Comments:

Aloha,

I am writing in support of SB2580. As an Oahu homeowner and performer, I support legislation that bolsters film and tv projects and related spending in Hawaii. With \$5 generated for every \$1 invested into such projects, all of Hawaii benefits, as do the related local workers and businesses.

Mahalo,

John Cambareri

**SB-2580-HD-1**

Submitted on: 3/31/2026 5:54:20 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Mariann Tesauro	Individual	Support	Written Testimony Only

Comments:

I am in full support of SB2580.

Mariann Tesauro

Studio Teacher, IATSE 665

**SB-2580-HD-1**

Submitted on: 3/31/2026 6:10:42 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Kelly Nitta	Individual	Support	Written Testimony Only

Comments:

Aloha Chair and Members of the Committee,

My name is **Kelly Nitta**, and I am an actor and creative professional based in Honolulu, Hawai‘i. I am writing in **strong support of SB 2580**.

The film industry plays a vital role in supporting local jobs and sustaining a wide network of small businesses across our islands. As someone working in this industry, I have seen how productions create consistent opportunities. Actors, crew members, designers, technicians, and many other creative professionals alike appreciate being able to find jobs in this rigorous career path. This impact extends beyond the film industry, as local businesses across various fields benefit from the increase in economic activity that productions bring.

By supporting this bill, you are supporting a vast network of hardworking individuals and their ‘ohana throughout Hawai‘i.

Modernizing the film tax credit is essential to keeping Hawai‘i competitive. Other states and countries continue to expand their incentives, and without updates to our program, we risk losing productions that bring significant economic activity into our communities. We are already seeing productions move overseas in search of more competitive tax credits.

**SB 2580 supports long-term industry stability, stimulates the local economy, and allows local talent to build careers here at home rather than being forced to relocate elsewhere.**

Mahalo for your continued support of Hawai‘i’s film industry and for the opportunity to submit testimony.

Sincerely,  
Kelly Nitta

**SB-2580-HD-1**

Submitted on: 3/31/2026 6:11:33 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Hailey Bowen	Individual	Support	Written Testimony Only

Comments:

I strongly support all bills that enrich the film industry in Hawaii. There are so many talented and highly skilled individuals who have lost their careers due to the decline of the film industry in Hawaii in recent years. This is an absolutely gorgeous place that production companies want to utilize if the incentives are available. Every project that chooses to film here stimulates a whole array of local businesses and puts locals in all departments to work with good paying jobs.

Please choose to invest in the people who have dedicated their lives to making ideas come to life. We are very hard working and dedicated people who are being lost to lesser industries while waiting for our industry to come back. Right now we are seeing a surge in production gigs for the first time in years and it is absolutely wonderful. Let's vote to support this bill and see if we can get it back to thriving like we all know it can be!

**SB-2580-HD-1**

Submitted on: 3/31/2026 6:42:31 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Kaleo Tanoai	Individual	Support	Written Testimony Only

Comments:

I support SB2580. I believe it will revive the movie industry in Hawaii, which will help it's Economy and life of the people!

**SB-2580-HD-1**

Submitted on: 3/31/2026 7:06:37 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
La Fa'amausili-Siliato	Individual	Support	Written Testimony Only

Comments:

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

My name is La Fa'amausili, and I am a Hawai'i-based performer and creative professional. I am writing in strong support of SB 2580 SD2 HD1, relating to the modernization of Hawai'i's film tax credit.

I had the opportunity to work on a recent major film production that, despite being rooted in Pacific Island storytelling, was filmed outside of Hawai'i due to financial incentives offered elsewhere. While the experience was meaningful, it was also disheartening to see a story connected to our culture and people produced far from home.

This bill represents a critical step toward ensuring that Hawai'i remains competitive in attracting film and television productions. Modernizing the tax credit is not just about bringing in big-budget projects...it's about creating consistent, sustainable opportunities for local talent, from actors and musicians to crew members, technicians, and small businesses that support production.

As someone who works in live entertainment and storytelling here in Hawai'i, I see firsthand how much talent exists in our communities. However, without competitive incentives, many of us are forced to look elsewhere for opportunities or miss out entirely when productions choose other locations.

Keeping productions in Hawai'i means:

- More local jobs across multiple industries
- Stronger pathways for creative careers
- Authentic representation of our people and stories
- Economic benefits that ripple through local communities

This bill helps ensure that when stories inspired by Hawai‘i are told, they are told here, by us.

Mahalo for your time and consideration, and I respectfully urge you to support SB 2580 SD2 HD1.

**SB-2580-HD-1**

Submitted on: 3/31/2026 7:22:57 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

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

Comments:

Thank you for your time!

so much talent and love for this industry in the islands! I've said this many times but we live in the most beautiful place on earth. Not only is it an amazing back drop for visual storytelling, but people coming here from all corners of the earth to create is a blessing for them!! This place touches people, and if we bolster this industry, I know it will take care of us too:)

aloha and God bless...

Andy

**SB-2580-HD-1**

Submitted on: 3/31/2026 7:23:52 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Keala Cody Peltier-Nakanelua	Individual	Support	Written Testimony Only

Comments:

“I support SB 2580. We need to be competitive if we want to tell our stories like chief of war and lilo and stitch or moana. It's a shame the production companies will shoot the bare minimum here and then fly to New Zealand or atlanta to shoot the majority of the movie or show.

Hawai‘i’s film industry provides quality jobs for local workers and generates hundreds of millions of dollars in economic activity for our state. Modernizing our tax credit program with competitive base percentages and removing restrictive per-project caps will help ensure that productions continue to choose Hawai‘i over competing states. This bill protects local jobs, supports local businesses, and invests in the long-term economic future of our communities.

Written Testimony In Support of SB 2580

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 to Senator Decoite 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 film 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 my union, 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 starting in 2024. After the last two television series filming here regularly were canceled, work has significantly dried up since.

Myself and so many others were recently asked to submit our resumes and be available for potential interviews to work on the recently wrapped JUMANJI. We all submitted our documents and waited patiently for a call that never came. Instead, **the production chose to bring in many Los Angeles and Atlanta based crew members** while so many local crew members needing a job were **denied the opportunity of employment**. This is incredibly egregious on so many levels and should never happen again while so many local crew members are ready and willing to work at a moment's notice.

**Major films and television series won't come to film in Hawai'i as long as the tax credits and the annual tax cap remain the same and not reflect the changing industry.** Other states, including my own home state of Texas, have increased their tax incentives above 30%, increased their overall tax incentives cap and are adding additional "bumps" if they hire more than a certain percentage of local crew, spending more money locally, or even telling specific stories based in that states history or promote the state in any way. **I believe in order for Hawai'i to remain competitive we need to raise the tax incentives, increase the annual cap with a \$17 million production cap and have some of these "bumps" such as having an additional 5% incentive if you hire 80% of your crew locally if we want Hawai'i to stay a viable film destination.**

If Hawai'i doesn't change with the times, I fear that not only will we completely fall behind to not just other states, but to other countries as well. Without a large number of films and television series filming each year, Hawai'i will no longer be able to support the thousands of film workers and vendors that live here, and many will either change careers or move out of the state to find film work, which has already started happening.

**By increasing the base rate to 27% / 32% and increasing the annual cap to 60 million dollars with a 17 million dollar production cap** it gives the best chance to kickstart the studios wanting to come back to Hawai'i for longer productions instead of the two to three weeks it has been for the last few years. It's not just about Hawai'i as a viable film "location," it's about what is the better economic option for the studios to choose from, and they will choose the location that offers the better incentives every single time.

**We need this bill 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

**SB-2580-HD-1**

Submitted on: 3/31/2026 7:44:00 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Erik Fenske	Individual	Support	Written Testimony Only

Comments:

We need it!!

**SB-2580-HD-1**

Submitted on: 3/31/2026 7:48:49 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
NICOLE ROMBAOA	Individual	Support	Written Testimony Only

Comments:

Aloha, Chair and Members of the Committee,

My name is Nicole Rombaoa, and I am a professional actor and creator who has lived and built my career in Hawai‘i for 37 years. I previously submitted testimony in support of SB 2580 before the House Economic Development Committee, and I am submitting again here because in Hawai‘i’s legislative process, each committee hearing is an independent record requiring fresh testimony. I also believe the case for SB 2580 is particularly compelling before a finance committee — because this bill is, at its core, about maximizing the return on a public investment our state is already making. I urge this committee to pass it forward.

**The Film Tax Credit Returns More to Hawai‘i Than It Costs**

Hawai‘i’s film production tax credit is sometimes discussed as an expense. In reality, it is a revenue-generating investment. According to data from the Department of Business, Economic Development, and Tourism, in 2019 the film and digital media industry generated an estimated \$707 million in total economic impact, \$43.7 million in estimated tax revenues, and supported more than 3,300 jobs statewide — all against an annual credit cap of \$50 million. That means for every dollar the state invested in the credit, the broader economy returned multiples of that in spending, wages, vendor contracts, and tax receipts. A credit that returns more than it costs is not a giveaway — it is smart fiscal policy. SB 2580 does not change that fundamental equation; it improves it by making the credit competitive enough to attract more and larger productions, which means more economic activity, more local jobs, and more tax revenue flowing back to the state.

**Every Production We Lose to a Competitor Is a Fiscal Loss for Hawai‘i**

States like Georgia offer credits of 30% or more on qualified production expenditures. New Mexico, New York, and the United Kingdom have built entire production ecosystems around aggressive incentive structures that consistently outpace what Hawai‘i currently offers. The result is that productions which might have chosen our islands — and generated wages for local actors, work for local crew, and spending at local vendors — are choosing to film elsewhere instead. That lost activity represents real, quantifiable fiscal harm: wages not earned by Hawai‘i residents, general excise tax not collected on production spending, and income tax revenue that flows to another state’s treasury instead of ours. SB 2580’s increase — to 27% in O‘ahu and

32% on the Neighbor Islands — closes much of that competitive gap and brings Hawai‘i back into genuine contention for productions we have been losing.

### Adjusting the Aggregate Cap Unlocks the Industry’s Full Economic Potential

SB 2580 also changes the aggregate annual cap to an unspecified amount, giving the Legislature flexibility to calibrate the program as the industry grows. The current \$50 million aggregate cap, while meaningful, was set at a time when the industry was smaller and competition was less intense. As the program improves and more productions come to Hawai‘i, a rigid cap could become a bottleneck — turning away qualified productions or forcing the state to turn credits into a waitlist rather than a timely incentive. Giving the Legislature the flexibility to set this figure appropriately is not blank-check spending; it is responsible program design that allows the credit to scale with the economic opportunity rather than arbitrarily cap it. Combined with the per-production cap waiver for productions spending at least \$60 million in qualified costs, this provision ensures that the largest, most economically impactful productions are not structurally excluded from choosing Hawai‘i.

### Hawai‘i Is Losing Ground — SB 2580 Is How We Get Back in the Race

Last year marked the first time in twenty years that Hawai‘i began without a single active production filming on its islands. Union members from IATSE Local 665 reported being forced out of the industry when work disappeared. Vendors lost contracts. Actors like me found ourselves with far fewer opportunities to build the careers we have invested in here. That slowdown did not happen because Hawai‘i stopped being a beautiful place to film. It happened because the economics stopped working for productions evaluating where to spend their budgets. SB 2580 directly addresses that by raising our credit to a level that makes Hawai‘i genuinely competitive again — not just for small projects, but for the major studio films and prestige television series that generate the most work and the most economic activity.

### A More Competitive Credit Means More Work for Hawai‘i’s People

The economic logic is direct. A stronger credit attracts more productions. More productions mean more employment for local actors, directors, crew members, caterers, drivers, costume designers, and the dozens of other trades that make up a healthy film industry ecosystem. As a working actor, I can say plainly: the difference between a robust production pipeline and a thin one is the difference between a sustainable career in Hawai‘i and having to choose between the industry and the islands. I have watched colleagues make that painful choice. SB 2580 helps change those odds — and the fiscal multiplier effects of keeping skilled workers employed and spending in our local economy ripple outward far beyond the industry itself.

### Third-Party Certification Protects the Integrity of the Investment

SB 2580 requires independent third-party certification of qualified production expenditures before the credit can be claimed. For a finance committee, this provision should be especially reassuring. It means that the credit is not simply self-reported by the production company — it is verified by an independent party using standards prescribed by DBEDT. That protects taxpayers

from inflated or fraudulent claims, ensures that the credit is being claimed only on legitimate qualifying expenditures, and gives the Legislature confidence that the program is delivering the economic activity it promises. A certified credit program is also a more defensible one politically, which matters for its long-term survival. Accountability and generosity are not in tension here — they reinforce each other.

### Removing the Cap for Large Productions Opens the Door to Transformative Economic Activity

Under the current \$17 million per-production cap, a large studio film spending \$80 or \$100 million in Hawai‘i receives the same maximum credit as a much smaller production. At that scale, the credit becomes irrelevant to the production’s location decision, and those projects go elsewhere. SB 2580 exempts productions with at least \$60 million in qualified costs from this cap entirely. The fiscal upside of attracting even one production at that scale is enormous: months of work for large crews, principal photography that employs local cast members like me in meaningful roles, and hundreds of millions in economic activity circulating through our local economy. The cap waiver is not a giveaway — it is the targeted removal of a structural barrier that has been keeping Hawai‘i’s biggest economic opportunities from arriving on our shores.

### Conclusion

SB 2580 is fiscally sound, economically targeted, and carefully designed. It raises a credit that already returns more than it costs, closes a competitive gap that has been costing Hawai‘i real jobs and real revenue, and adds accountability through independent verification. For a finance committee charged with stewarding the state’s resources responsibly, the case is clear: this is an investment worth making. I urge this committee to pass SB 2580 and keep Hawai‘i’s film industry — and the thousands of workers and businesses it supports — moving in the right direction. Mahalo nui loa for your time and your service to our state.

Respectfully,

Nicole Rombaoa

Professional Actor and Creator

Hawai‘i

**SB-2580-HD-1**

Submitted on: 3/31/2026 7:54:15 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Daniel Hamilton-Lowe	Individual	Support	Written Testimony Only

Comments:

I write in full support of SB2580. Thank you for listening to our concerns and for addressing specific issues related to Hawai'i film production.

I am a member of the Directors Guild of America and was the unit production manager on Doogie Kamealoha, MD and Red One, and production supervisor on Moana. Currently, I am the unit production manager on Protecting Jared, the Netflix film currently shooting on Island.

Hawai'i's film tax incentive has been a huge success in the past, but has fallen behind in the past two years. Most other states with thriving film production have incentives above 30%. My community is now suffering because in 2025, there was nearly zero production work on the Islands.

These bill help address four major concerns for film workers: **increasing the overall percentages, allowing larger projects to have a larger per-production cap, increasing the over all cap, and increasing the sunset date.**

**Increasing the base rate to 27%/32%** is the single best move we can make to bring mainland production spending into our economy. The studios have departments dedicated to judging incentives against one another. Hawai'i is often overlooked from the start because of its current 22% base rate. This increase will help all productions, but will mostly help smaller local production or shorter jobs coming from the mainland that do not reach the per production cap. I ask the committee to consider increasing this to 30% Oahu/ 35% neighbor island to stay in line with other states.

**Allowing productions that spend more than 60 million to exceed the per-production cap** is exactly what is needed to bring larger and long-term productions. Long-term television series and big-budget studio features will be able to shoot exclusively in Hawai'i rather than the current standard - where shows shoot exteriors for a couple of weeks, then shoot another location that passes for Hawai'i. Its was a challenge to get Protecting Jared approved for production. Had this language already passed, this project would have gotten a greenlight much more easily.

**Increasing the overall cap is a commitment to finding success in this plan.** The current \$50 million cap has not increased in several years. Raising it to \$60 million is a modest increase in line with inflation since the last increase. These bills are not about giving a handout to corporate

studios; they enable the state and production companies to work as investment partners, adding to the local economy.

**Extending the sunset date** on the tax incentive is a strong message to producers and studios that Hawai'i is a committed investment partner. Television series have been the true stimulus in building the film community on Island. Television series producers need to know that they can create multi-year productions before committing to shoot in Hawai'i.

These bills will help bring mainland production money to the islands and distribute it to local vendors and workers; that's why they have my support. If enacted in conjunction with the other bills focused on improving the terms of our film tax incentives, they send a strong message that Hawai'i is a film-friendly state.

Film production provides locals with high paying jobs and great health care plans. Most film crew are among the very few workers that are still covered by pension plans, meaning money will still flow into the islands long after this crew has retired.

Thank you for your stewardship and partnership.

**SB-2580-HD-1**

Submitted on: 3/31/2026 8:16:09 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

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

Comments:

Mahalo nui to our legislators helping to reinvigorate the industry and all the snowballing positive economic and cultural effects of this legislation

**SB-2580-HD-1**

Submitted on: 3/31/2026 8:18:26 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Crystal Dombrow	Individual	Support	Written Testimony Only

Comments:

My name is Crystal Dombrow, I'm a Hale'iwa resident, a retired theater dancer, currently an economics researcher, and I strongly support this bill.

According to a March 2026 study by The Economic Research Organization at the University of Hawai'i, lack of economic opportunity is one of the key factors that makes Hawai'i unaffordable. Most local jobs just don't pay enough to live off of, let alone thrive off of. The TV and film industry brings lucrative employment and supports local businesses throughout the islands. I personally have multiple Hawaiian friends in film that were able to purchase their own homes here. This is one of the few industries that we could keep in Hawai'i that will allow local people to thrive financially, and we are already well-positioned to establish it here with local production companies, local talent, and local experts with deep connections to the international film industry.

I strongly encourage the legislature to pass this bill and any others that would make Hawai'i an attractive filming location for the TV and film industry. I also support any potential legislation that would incentivize establishing infrastructure (ie, studios) to expand film and tv productions in Hawai'i.

Thank you for your time.

Crystal Dombrow

**SB-2580-HD-1**

Submitted on: 3/31/2026 8:19:31 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

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

Comments:

STRONG SUPPORT!!! MAHALO!

**SB-2580-HD-1**

Submitted on: 3/31/2026 8:47:06 PM

Testimony for FIN on 4/2/2026 2:00:00 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 SB 2580.

Hawai‘i’s film industry is a proven economic driver that creates real opportunities for local workers, small businesses, and communities across our state. Modernizing the film tax credit by increasing competitive base percentages, removing restrictive per-project caps, and ensuring long-term program stability is critical to keeping Hawai‘i competitive in today’s global production landscape.

This bill is especially important as the industry continues to evolve. The inclusion of streaming productions reflects where entertainment is today, and without these updates, Hawai‘i risks losing major projects to other states that are aggressively investing in their film industries. Removing the per-project cap for larger productions allows Hawai‘i to compete for high-budget films and series that bring significant economic impact and long-term employment.

I have seen firsthand how film and television production benefits our community. Working as an extra on *Next Goal Wins*, I was surrounded by local talent, from cast and crew to vendors and small businesses, all contributing to a shared effort that kept resources circulating within Hawai‘i. I’ve also seen the pride from local business owners who have directly benefited from productions choosing to film here.

Beyond the immediate jobs, this industry builds pathways for people like myself who are working to create and tell stories rooted in Hawai‘i. A strong and stable film tax credit program gives local creatives the opportunity to grow, collaborate, and contribute to an industry that can thrive here at home.

SB 2580 is an investment in Hawai‘i’s workforce, economy, and creative future. It creates a domino effect of opportunity, supporting local jobs, strengthening small businesses, and positioning Hawai‘i as a serious player in the global entertainment industry.

I respectfully urge your support for SB 2580.

**SB-2580-HD-1**

Submitted on: 3/31/2026 8:54:25 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

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 **SB 2580 SD2 HD1**.

Growing up, I witnessed firsthand the instability of Hawai‘i’s film industry. My father worked across multiple departments just to stay employed during earlier productions like *Magnum P.I.*, *Fantasy Island*, and *Jake and the Fat Man*. These shows were often short-lived, and long gaps between jobs were common. During those times, my family relied on programs like Section 8 housing and food assistance. That was the reality of an under-supported industry.

Despite those challenges, my father sacrificed everything to give me opportunities he didn’t have. When I entered the industry, it was during a time when Hawai‘i’s tax credit allowed us to compete. I began my career on *Lost*, which ran for six seasons and provided consistent work. That stability allowed me, and many others, to develop real expertise in our craft.

That momentum continued with *Hawaii Five-0*, where for the first time, my department had a **local Key Grip leading a 100% local crew**. That show ran for 10 seasons and helped build a highly skilled local workforce. Many of those same workers continued on to *Magnum P.I.* and *NCIS: Hawai‘i*, proving that Hawai‘i crews can operate at the highest professional level.

But when our tax credit fell behind other states, we lost that momentum. Productions left. Crews were forced to relocate, change careers, or face serious financial hardship. I have personally seen colleagues lose homes, experience family strain, and leave Hawai‘i entirely because the work disappeared.

SB 2580 SD2 HD1 is critical to reversing that trend.

This bill strengthens Hawai‘i’s competitiveness by increasing the base tax credit, modernizing eligibility to include streaming productions, and extending the sunset date to provide long-term stability. These are essential components for productions making multi-year planning decisions.

It also removes the per-production cap for large-scale projects, allowing Hawai‘i to attract major productions that bring significant economic activity and long-term employment opportunities. At the same time, the addition of third-party certification ensures accountability and transparency, which strengthens public trust in the program.

Beyond jobs, this industry gives back to our communities in meaningful ways. Through my nonprofit, H.U.M.B.O. Hearts, we coordinated daily food donations from surplus catering on *NCIS: Hawai‘i* to families in need across our islands. That same production also sent two containers of supplies to support Lahaina fire victims. On the recent film *Wrecking Crew*, more than 20 large boxes of wardrobe were donated to the Institute for Human Services in Kalihi.

These are real, tangible impacts that go far beyond the set. When productions come to Hawai‘i, they invest in our people, our businesses, and our communities.

SB 2580 SD2 HD1 is about restoring stability, rebuilding our workforce, and ensuring that Hawai‘i remains a place where local residents can build sustainable careers in the film industry.

For these reasons, I respectfully urge your support of **SB 2580 SD2 HD1**.

Mahalo for the opportunity to testify.

**SB-2580-HD-1**

Submitted on: 3/31/2026 9:07:27 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

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

Comments:

Aloha. I am in support of this bill SB2580 SD2 HD1. We need to support our Hawai'i film industry so we can keep locals here working. And, to expand our economy with the film industry. Mahalo for your time.

**SB-2580-HD-1**

Submitted on: 3/31/2026 9:25:02 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

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

Comments:

Thank you for scheduling these bills and your continued support of Hawai'i's film industry.

I strongly support SB 2580 because it will strengthen Hawai'i's film and television industry. The industry provides critical jobs for local workers and supports many small businesses throughout our communities. Continued investment and coordination will help ensure Hawai'i remains competitive and able to sustain long-term production.

As I've mentioned in my previous testimony, I've been in the local TV/film industry for eight years. I've grown from an additional set production assistant to office production assistant, and am currently the producer's assistant for Untamed, the Warner Brothers show distributed by Netflix.

If we had a steady stream of studio productions in Hawai'i, we will be employed. Studio productions are good for the economy as we support local businesses (including small ones), employ local families, and bring more tourists. Raising the tax incentives will ensure that we'll have a sustainable industry.

We can't lose out to shoot locations outside of the state of Hawai'i. We have a strong, large number of locals in the workforce and we need to keep the TV/film industry jobs in Hawai'i.

Thirty-Third Legislature, State of Hawai'i  
Regular Session of 2026  
House Committee on Finance

Testimony by IATSE International Trustee Tuia'ana Scanlan  
April 2nd, 2026

**SB 2580 SD2 HD1- RELATING TO THE MOTION PICTURE, DIGITAL MEDIA, AND  
FILM PRODUCTION INCOME TAX CREDIT.**

Aloha Chair Todd, Vice Chair Takenouchi, and members of the House committee,

My name is Tuia'ana Scanlan, IATSE International Trustee. The International Alliance of Theatrical Stage Employees (IATSE) represents over 170,000 Entertainment technicians and artisans across the US and Canada.. **I strongly support SB2580 SD2 HD1**, Relating to the Motion Picture, Digital Media, and Film Production Income Tax Credit.

This bill is a direct investment in stable, middle-class jobs for Hawaii's creative workforce. SB 2580 SD2 HD1 will significantly increase Hawaii's ability to attract lasting work with thriving wage jobs to stabilize the long-term health of this vital industry. I thank the legislature for their foresight in proposing the increase of the overall cap, the increase of the per production percentages, the inclusion of "streaming platforms" as qualified productions, and the extension of the sunset date will make great strides in supporting the thousands of local working families that are supported by this industry. Excluding companies that incur more than \$60 million in qualified expenditures from the "per production" cap will encourage long-term projects towards our islands.

Hawai'i's film industry supports thousands of working families in the state of Hawai'i. These thriving wages are irreplaceable by other industries. When the film tax incentive is empowered, this industry contributes significantly to state GDP, household earnings, and even visitor spending. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB 2580 SD2 HD1 will take meaningful steps to empower our film tax incentive program, and will support thousands of working families in Hawai'i.

**I strongly support SB 2580 SD2 HD1. I urge your committee to do the same.** Thank you for the opportunity to testify.

Mahalo,

Tuia'ana Scanlan  
IATSE International Trustee  
Political/Legislative Committee, IATSE Local 665

**SB-2580-HD-1**

Submitted on: 3/31/2026 9:44:37 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

<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 this bill. Thank you for hearing us and pushing this through!

**SB-2580-HD-1**

Submitted on: 3/31/2026 10:15:40 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
West LeClay	Individual	Support	Written Testimony Only

Comments:

Testimony in Support of SB2580

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

My name is West LeClay, and I am a Hawai'i resident working in the film and television industry as a stunt performer and film crew member. I respectfully submit testimony in strong support of SB2580.

My journey in this industry began as a student worker at the University of Hawai'i at Mānoa in the Academy for Creative Media (ACM) program. Through that program, I was able to start working on local commercials and independent films here at home. Those early opportunities led to union work in film and television, allowing me to build a sustainable career, access healthcare, and support myself while continuing to live in Hawai'i.

However, I have also experienced firsthand what happens when Hawai'i is not competitive. When productions leave due to stronger incentives elsewhere, local workers lose opportunities. I have had to leave Hawai'i to find work during those times. That is not because the talent or locations are lacking here — it is because the incentives are not competitive enough to keep productions in the state.

Today, productions can choose to film almost anywhere in the world. Many places offer incentives in the 30% or higher range. SB2580 helps Hawai'i stay competitive by increasing the credit to 27% on O'ahu and 32% on neighbor islands, while also supporting larger productions and modern streaming projects. These updates are necessary if we want productions to continue choosing Hawai'i.

This is not about Hollywood, it is about local jobs. Film and television production supports hundreds of Hawai'i residents across many trades, including crew members, drivers, vendors, small businesses, and more. When productions choose Hawai'i, that money stays in our local economy. When they leave, those opportunities go with them.

We should not be losing work or filming stories set in Hawai'i somewhere else. We have the talent, the workforce, and the culture here. SB2580 helps ensure that local workers like myself can continue to build careers at home instead of being forced to leave to find work.

Mahalo for your time and consideration.

Respectfully,  
West LeClay

**SB-2580-HD-1**

Submitted on: 3/31/2026 10:24:56 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

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

Comments:

We are very excited to see this bill move forward, and we believe passing it will bring more gainful employment to our 'ohana, create opportunities for graduating students to stay and work in the islands if they choose, and help grow our economy beyond tourism. As the saying goes, "a rising tide raises all ships," and by strengthening our local film industry, we can help support the broader community as well. Mahalo nui for supporting our local film industry.

**SB-2580-HD-1**

Submitted on: 3/31/2026 11:19:22 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
George Y. Russell	Individual	Support	Written Testimony Only

Comments:

*I strongly support SB 2580.*

*Aloha, I work mostly in the Japanese and, recently Korean, television programing and commercial filming throughout our state. It has become apparent that since other tropical locations have raised their own tax incentive well above ours, we have lost many high-paying projects that could have contributed several millions of direct spend throughout our state.*

*Hawai'i's film industry provides quality jobs for local workers and generates hundreds of millions of dollars in economic activity for our state. Modernizing our tax credit program with competitive base percentages and removing restrictive per-project caps will help ensure that productions continue to choose Hawai'i over competing states.*

*This bill protects local jobs, supports local businesses, and invests in the long-term economic future of our communities.*

*Mahalo for your support and consideration.*

*-George Y. Russell*

**SB-2580-HD-1**

Submitted on: 3/31/2026 11:53:38 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Eric Uyeda	Individual	Support	Written Testimony Only

Comments:

Chair and Members of the Committee:

I am submitting this testimony in Support with Amendments for SB2580. While I support the expansion of the film tax credit to keep Hawai‘i competitive, we must return to the original intent of this incentive: creating high-quality, stable jobs for Hawai‘i’s resident workforce.

As currently drafted, SB2580 risks subsidizing large-scale productions that benefit the mainland economy more than our own. Recent major productions, like Jumanji, have demonstrated a troubling trend of bringing in massive "above-the-line" and "below-the-line" crews from the mainland, leaving local workers with only entry-level roles or no work at all.

I request the following amendments to ensure this bill serves Hawai‘i workers, not just Hollywood bottom lines:

- 1. Tiered Credits for Local Hires: The increase to 27% (O‘ahu) and 32% (Neighbor Islands) should be strictly contingent on the production meeting a minimum threshold of 80% Hawai‘i resident hires in all crew departments. We should not be giving the highest tax breaks to productions that import their own labor.
- 2. Limit the Definition of "Qualified Production": The move toward including "digital media" and "streaming" must not become a loophole for low-impact content or "YouTube dreams" that do not utilize professional local crews. Incentives should be reserved for productions that sign agreements with local labor unions (IATSE 665, Teamsters 996, SAG-AFTRA) to ensure fair wages and benefits stay in the islands.
- 3. Eliminate the Cap-Waiver for "Out-of-State" Spend: Section 1, Subsection (l) proposes waiving the \$17 million cap for productions spending over \$60 million. This waiver should only apply to the portion of the budget spent directly on Hawai‘i-resident wages and Hawai‘i-owned vendors. We should not be subsidizing the multi-million dollar salaries of mainland stars or directors through our local tax pool.
- 4. Proof of "Local First" Recruitment: Before a production is certified for the credit, they should be required to provide documentation showing they exhausted all local hiring options through Hawai‘i labor unions and local talent agencies before being allowed to claim credits on imported labor.

## Closing

The film tax credit was created to build an industry in Hawai'i, for Hawai'i. It was not intended to be a discount for major studios to vacation here while bringing their own workforce. If we are going to increase the "pot" of public money available to these companies, we must demand a "Local-First" guarantee in return.

Mahalo for the opportunity to testify.

**SB-2580-HD-1**

Submitted on: 4/1/2026 12:21:00 AM

Testimony for FIN on 4/2/2026 2:00:00 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,

Thank you so much for your continued support of our Hawai'i Film Industry.

My name is Shereen Balles. I am in full SUPPORT of Senate Bill 2580 SD 2, as it will attract larger, long-term productions and stabilize our film industry. This bill is a direct investment in stable, middle-class jobs for Hawai'i's creative workforce.

We are so grateful that you are hearing SB2580 SD2.

Me ke Aloha Pumehana Pau'ole,

Shereen Balles

**TESTIMONY IN SUPPORT OF SB 2580**  
**KIMEE BALMILERO**

April 1st, 2026

Aloha,

My name is Kimee Balmilero. I was born and raised in Hawai'i and have been a professional actor for almost 30 years. For a long time, I had to leave home to continue my career. Being able to come back and keep working here has meant everything to me. It means I get to do what I love and be here for my family, especially as my parents get older. That's something I don't take for granted. Because of the work I've been able to continue here, I'm also now a taxpaying homeowner and small business owner in Hawai'i. Two things that I am very proud of.

As this bill keeps moving forward, I want to share what this actually feels like for those of us living and working here. When productions aren't here, we feel it immediately. It shows up in lost jobs, lost income, and in local people quietly having to make the decision to leave.

We're already seeing it. Stories that belong in Hawai'i are being made somewhere else. Chief of War went to New Zealand. The live-action Moana went to Atlanta. And while those projects move forward, the work that could have supported local crews, local businesses, and local families is gone.

When production is here, the impact is real. It brings in outside money that moves through our entire local economy. Crews get hired, vendors get paid, small businesses stay busy. When we lose that, we lose more than just a project. We lose momentum.

This bill helps keep Hawai'i in the conversation. It helps keep work here. And it helps people like me continue building a life at home, instead of having to look elsewhere.

I urge you to support SB 2580.

Mahalo for your time and consideration.

Best,

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

**Kimee J. Balmilero**  
Actor & Kaneohe Kid

**SB-2580-HD-1**

Submitted on: 4/1/2026 6:08:52 AM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Logan Laveti	Individual	Support	Written Testimony Only

Comments:

Aloha,

I am writing in support of SB 2580.

I work in the film industry, and I've seen firsthand how impactful it can be across a wide range of local businesses and communities. When productions come to Hawai'i, they bring meaningful, well-paying jobs to local crew, support small vendors, and create opportunities for people to build long-term careers here at home.

Beyond the economic impact, there's also a cultural and global visibility component that is hard to quantify but incredibly valuable. Every time Hawai'i is featured in a major production, it showcases our islands, our people, and our culture to a worldwide audience. That exposure continues to drive tourism and interest in Hawai'i long after filming wraps.

The updates in this bill, particularly increasing the cap, supporting larger productions, and recognizing the importance of streaming content reflect how the industry has evolved. These changes help ensure Hawai'i remains competitive with other locations that are aggressively investing in film production.

I strongly support SB 2580 and appreciate your consideration.

Thank you for your time,  
Logan Laveti

**SB-2580-HD-1**

Submitted on: 4/1/2026 6:47:52 AM

Testimony for FIN on 4/2/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Marie Hathaway	Individual	Support	Written Testimony Only

Comments:

**TESTIMONY IN SUPPORT OF SB 2580 SD2  
RELATING TO THE FILM INDUSTRY TAX CREDIT**

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

**My name is Marie Hathaway, and I am a Hawai‘i resident, small business owner, and active participant in the film and television industry through my work as a writer, producer, and operations professional.**

**I respectfully submit strong testimony in support of SB 2580 SD2.**

**This measure represents a critical and forward-thinking investment in Hawai‘i’s creative economy. Expanding and modernizing the film tax credit is essential to ensuring that our state remains competitive in an increasingly global production landscape.**

**The proposed increase of the annual cap to \$60 million, along with raising the credit to 27% on O‘ahu and 32% on neighbor islands, sends a clear message: Hawai‘i is open for business and ready to support long-term, high-quality productions. These adjustments are not excessive—they are necessary to compete with other states and countries that have already strengthened their incentive programs.**

**Equally important is the bill’s recognition of the modern production environment by including streaming platforms. This reflects the current reality of the industry, where the majority of new content is being developed for streaming distribution. Without this inclusion, Hawai‘i risks being left behind.**

**The exclusion of high-spend productions from the individual cap is another smart and strategic change. Large-scale productions bring significant economic impact, including long-term employment, infrastructure investment, and opportunities for local vendors and small businesses across multiple sectors—not just film.**

**Finally, extending the sunset date to 2038 provides the long-term certainty that studios and investors require when making multi-year commitments. Stability is one of the most important factors in attracting sustained production activity.**

**Beyond the numbers, this bill is about people. It supports stable, middle-class careers for local residents—camera operators, sound engineers, electricians, set builders, production assistants, writers, and many more. These are skilled professionals who want to live and work in Hawai‘i without having to leave for the mainland to sustain their careers.**

**As someone who has worked both inside and adjacent to this industry, I have seen firsthand how inconsistent production pipelines impact local workers and small businesses. SB 2580 SD2 helps create the consistency and opportunity our community needs.**

**For these reasons, I respectfully urge you to support SB 2580 SD2.**

**Mahalo for your time and consideration.**

**Sincerely,  
Marie Hathaway  
Mililani, Hawai‘i**

**SB-2580-HD-1**

Submitted on: 4/1/2026 6:47:52 AM

Testimony for FIN on 4/2/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Marie Hathaway	Individual	Support	Written Testimony Only

Comments:

**TESTIMONY IN SUPPORT OF SB 2580 SD2  
RELATING TO THE FILM INDUSTRY TAX CREDIT**

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

**My name is Marie Hathaway, and I am a Hawai‘i resident, small business owner, and active participant in the film and television industry through my work as a writer, producer, and operations professional.**

**I respectfully submit strong testimony in support of SB 2580 SD2.**

**This measure represents a critical and forward-thinking investment in Hawai‘i’s creative economy. Expanding and modernizing the film tax credit is essential to ensuring that our state remains competitive in an increasingly global production landscape.**

**The proposed increase of the annual cap to \$60 million, along with raising the credit to 27% on O‘ahu and 32% on neighbor islands, sends a clear message: Hawai‘i is open for business and ready to support long-term, high-quality productions. These adjustments are not excessive—they are necessary to compete with other states and countries that have already strengthened their incentive programs.**

**Equally important is the bill’s recognition of the modern production environment by including streaming platforms. This reflects the current reality of the industry, where the majority of new content is being developed for streaming distribution. Without this inclusion, Hawai‘i risks being left behind.**

**The exclusion of high-spend productions from the individual cap is another smart and strategic change. Large-scale productions bring significant economic impact, including long-term employment, infrastructure investment, and opportunities for local vendors and small businesses across multiple sectors—not just film.**

**Finally, extending the sunset date to 2038 provides the long-term certainty that studios and investors require when making multi-year commitments. Stability is one of the most important factors in attracting sustained production activity.**

**Beyond the numbers, this bill is about people. It supports stable, middle-class careers for local residents—camera operators, sound engineers, electricians, set builders, production assistants, writers, and many more. These are skilled professionals who want to live and work in Hawai‘i without having to leave for the mainland to sustain their careers.**

**As someone who has worked both inside and adjacent to this industry, I have seen firsthand how inconsistent production pipelines impact local workers and small businesses. SB 2580 SD2 helps create the consistency and opportunity our community needs.**

**For these reasons, I respectfully urge you to support SB 2580 SD2.**

**Mahalo for your time and consideration.**

**Sincerely,  
Marie Hathaway  
Mililani, Hawai‘i**

**SB-2580-HD-1**

Submitted on: 4/1/2026 7:24:41 AM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Erik Reedy	Individual	Support	Written Testimony Only

Comments:

Aloha counsel,

Thank you for taking the time to consider this measure, especially given the devastation of the Kona storm. It seems insignificant to be discussing film and tv while they are real problems impacting the people of the islands from the storm, but I have seen firsthand what happens when film and tv stars bring the story of Hawaii to the people around the world. One thing that helped spread the word about the dangerous Kona Storm and led to a huge amount of donations was actor Jason Momoa posting about it whilst filming Protecting Jared, a movie that was held alive on the islands by the tax incentives.

I strongly believe you should pass this measure and see the economic opportunities for the people of the islands grow. Hawaii has so much to offer and is losing out to places like NZ and Australia due to thier more lucrative tax incentive. Giving people on the island an avenue to be in film and create, and not just rely on the tourism industry will be incredibly beneficial to the people of the island.

Thanl you for your time and Mahalo,

Erik Reedy

**SB-2580-HD-1**

Submitted on: 4/1/2026 7:35:42 AM

Testimony for FIN on 4/2/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
claudia kühn	Individual	Support	Written Testimony Only

Comments:

**Aloha nach Hawaii, ich möchte die Filmindustrie auf Hawaii mit meinem Zeugnis unterstützen, es hängen Arbeitsplätze daran und Geschäfte und Hotels etc. profitieren davon, in allen Serien und Filmen sieht man die Schönheit Ihrer Inseln und es sollen noch mehr Projekte bei Ihnen verwirklicht werden, daher meine Unterstützung, ich sende Ihnen meine besten Wünsche für Ihr wunderschönes Paradies aus Deutschland, Mahalo M f g**

**claudia kühn**

**SB-2580-HD-1**

Submitted on: 4/1/2026 7:37:02 AM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Wainani Tomich	Individual	Support	Written Testimony Only

Comments:

Dear Chair and Members of the Committee,

I strongly support SB2580.

Film and television production brings significant private investment into Hawai‘i while supporting thousands of local workers and small businesses. Productions spend money on local crew, hotels, transportation, construction, food service, and equipment rentals, creating economic activity that circulates throughout our communities.

SB2580 helps Hawai‘i remain competitive with other regions that are aggressively expanding their film incentives. By increasing the tax credit, updating the program to include streaming productions, and extending the program’s timeline, this bill helps ensure Hawai‘i continues to attract major productions and the economic benefits that come with them.

Without competitive incentives, productions that want to film in Hawai‘i will simply go elsewhere.

For these reasons, I respectfully urge the Legislature to pass SB2580.

Mahalo for the opportunity to testify.

Sincerely,

Wainani Young Tomich

TESTIMONY IN SUPPORT OF SB2580 SD2 HD1

Submitted by: Katie Doyle

Position: Support

4.1.26

Thank you for taking the time to consider my written testimony in support of SB2580.

I am an Emmy Award winning (season one, *The White Lotus*) Location Casting Director, a Teamster with Local 996, a long time member of SAG-AFTRA, and one of only two (2) Casting Directors in Hawaii who have been inducted into the Casting Society of America. Prior to my tenure as a Casting Director, I was an actress who made a living in the industry appearing in dozens of commercials, television programs and feature films. My husband and I have lived on Oahu for over 30 years and our only son was born at the Queen's Hospital in October of 2000.

Through my work as a Location Casting Director, and we are just one small department among many on productions such as *The White Lotus*, *Chief of War*, *The Wrecking Crew*, *Protecting Jared*, *Big Eyes*, *Godzilla*, *Jurassic World*, *Jurassic World: Fallen Kingdom*, *Snatched*, *Jumanji: Welcome to the Jungle*, *Jungle Cruise*, *Triple Frontier*, *Midway*, *Hobbs & Shaw* and *The Wrong Missy*, to name a few, we have been fortunate to hire thousands of local actors as Principal or Extra talent. Our department has generated dozens of additional jobs for local people as Stand Ins and Production Assistants. Over the years, we have been grateful to see an increase in the scope and number of Principal Roles we are being asked to cast locally rather than flying someone in from LA or NY. This is indicative not only of the growth of the industry here in Hawaii but of the increased quality of the training and experience our local talent is being afforded. The hard work and dedication of many is just now beginning to pay off for us literally and figuratively. As numerous producers and their teams have taken great pains to explain to our administration, this growth will not continue with the current cap in place. The most relevant and personal experience for me has been watching the demise of the film industry in New Orleans where mistakes about a tax cap were clearly made and the incredible boom in Atlanta, where it seems wiser heads prevailed.

There are myriad of examples and statistics to prove how our industry brings in millions of dollars to our local economy directly and indirectly through the catering industry, hotel industry, local shops, etc etc... but for me it's much more personal. The people in my industry are solution oriented and, in general, they are among the most generous people in the world. We all gain when these people to come into our communities with fresh ideas and willingness to jump onto community boards, put their kids into our public schools, open up their own businesses, volunteer, make donations to local non profits. I have been privileged to work on all of our islands and whenever a production comes in, they are seeking ways to benefit the community that will host them - sometimes for a year at a time. I was a Girl Scout and these guys follow our motto of always leaving a place better than how they found it.

Lastly, I humbly suggest that we who live and work here in the film and television industry are an asset to our state. My husband is a teacher and a social worker working with our most challenge houseless population. We make efforts to volunteer to make our neighborhood a better and safer place for all. Personally, I don't know anyone in our industry who doesn't put in work

hours that would make most “normal” people collapse while continuing to contribute volunteer time for many projects. We pay taxes, contribute to our community in many ways and understand the gravity of what will happen if we don’t make it more attractive to bring in film productions.

Respectfully Submitted,

Katie Doyle-Hummel, Local 996, CSA  
Location Casting Director  
[katiedoylecasting@gmail.com](mailto:katiedoylecasting@gmail.com)  
808.258.7185

**SB-2580-HD-1**

Submitted on: 4/1/2026 7:58:29 AM

Testimony for FIN on 4/2/2026 2:00:00 PM

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

Comments:

Aloha Members of the Finance Subcommittee,

I am writing today as the spouse of a local film production worker. I am submitting this testimony in strong support of SB2580 SD2 HD1 because, for families like mine, this bill is about more than just tax credits—it is about the stability of our home.

When a major production comes to Hawai‘i, it means my spouse has a steady, high-wage job that allows my family to afford living in Honolulu. However, because our current credit system has lacked the competitive edge of other regions, we live with constant insecurity. We see firsthand the projects that choose other locations because our per-production caps are too restrictive.

I urge you to support SB2580 SD2 HD1 to keep our local talent—and our families—here at home in Hawai‘i. Thank you for your time and for considering the impact this has on our community.

Mahalo,

Angie Hamilton-Lowe  
State employee & resident of Mānoa

**SB-2580-HD-1**

Submitted on: 4/1/2026 8:03:57 AM

Testimony for FIN on 4/2/2026 2:00:00 PM

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

Comments:



**SB-2580-HD-1**

Submitted on: 4/1/2026 8:12:28 AM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Kyla Hee	Individual	Support	Written Testimony Only

Comments:

I support!!

**SB-2580-HD-1**

Submitted on: 4/1/2026 8:25:58 AM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Hitomi Imai Rosner	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Chris Todd, and Vice Chair Jenna Takenouchi

My name is Hitomi Rosner.

I STRONGLY SUPPORT SB2580 relating to the MOTION PICTURE, DIGITAL MEDIA, AND FILM PRODUCTION INCOME TAX CREDIT.

I want to thank the entire legislature for their efforts during this session to enhance the production income tax credit.

I appreciate the opportunity to submit testimony on this important matter.

Mahalo,  
Hitomi I Rosner

**SB-2580-HD-1**

Submitted on: 4/1/2026 8:42:32 AM

Testimony for FIN on 4/2/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Vincent Laurent Loïc LEQUERTIER	Individual	Support	Written Testimony Only

Comments:

To the Hawai‘i State Legislature,

Film and television productions provide meaningful employment for local residents and generate significant and lasting economic activity across the islands. Just as importantly, they showcase Hawai‘i’s unique culture, breathtaking landscapes, and spirit of aloha to audiences worldwide.

As a member of the Magnum P.I. fandom, I first discovered Hawai‘i through the series, which sparked a genuine and lasting interest in the islands.

The connection between storytelling and tourism is undeniable. Productions filmed in Hawai‘i inspire viewers to visit, support local businesses, and engage respectfully with the islands’ culture and communities.

For these reasons, I respectfully support the bill SB2580. Supporting this legislation means supporting local jobs, small businesses, and the long-term strength and visibility of Hawai‘i’s creative and tourism industries.

Thank you for your time and thoughtful consideration.

With respect,  
Vincent Lequertier

**SB-2580-HD-1**

Submitted on: 4/1/2026 8:51:27 AM

Testimony for FIN on 4/2/2026 2:00:00 PM

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

Comments:

Aloha Chair Todd, Vice Chair Takenouchi and members of the committee,

My name is Lisa Lee Mitchell, and I am a member of both IATSE Local 665 and the Hawai'i Film Alliance. I am also a constituent of District 27 - Nu'uuanu, Liliha

I am writing to express my strong support for SB 2580 SD2 HD1.

The film tax credit is a proven economic driver that does more than just attract studios; it supports local jobs, fuels small businesses, and provides a pathway for workforce development across all our islands. In a global market where production is highly mobile, modernizing and strengthening this program is essential to ensure Hawai'i remains a competitive and viable destination. By modernizing the credit, this bill provides the stability that productions require to commit to Hawai'i for multiple seasons.

Thousands of residents depend on the stability of this credit to sustain their families to be able to maintain living here. Our local talent will stay in Hawai'i only if the work is consistent. This bill ensures our creative economy remains robust so our local creatives don't have to leave home to find a living wage.

SB 2580 SD2 HD1 is an investment in our future. It protects local employment and strengthens Hawai'i's position as a leader in the global creative economy. I respectfully urge your support and ask the committee to pass SB 2580 SD2 HD1.

Thank you for your consideration.

Lisa Lee Mitchell

**SB-2580-HD-1**

Submitted on: 4/1/2026 8:58:25 AM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Barrie Kealoha	Individual	Support	Written Testimony Only

Comments:

Hawaii is full of talent, and we deserve to be able to tell our own stories ourselves, instead of having to ship Hawaiian productions off-island for budget purposes.

**SB-2580-HD-1**

Submitted on: 4/1/2026 9:03:20 AM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Michael Cruickshank	Individual	Support	Written Testimony Only

Comments:

Hello,

I have made a nearly 3 decade career as a camera person in the film industry. When i came home to Hawaii in 2015, it was so exciting to see that we had a thriving industry with top notch local professionals who were sustaining themselves with work in the industry. I was welcomed in and became a part of this beautiful community. Unfortunately for several reasons it seems tha our industry came to a grinding halt. it is exciting to see that the opportunity for legislation to promote a tax incentive which would help encourage productions to return to Hawaii is back on the table. This kind of incentive can be the deciding factor for producers and filmmakers to bring their production to Hawaii which funnels money all through the local economy. Restaurants, small business, and film workers are ll lifted up when TV and movie money is being spent locally. The jobs keep us off of unemployment and provide health insurance for us and our families. We need all the help we can get in keeping this vital industry alive. These are unprecedented times and strong measures like the ones discussed in this bill can only help.

Thank you for reading my testimony.

Aloha,

Michael Cruickshank

**SB-2580-HD-1**

Submitted on: 4/1/2026 9:04:59 AM

Testimony for FIN on 4/2/2026 2:00:00 PM

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

Comments:

- I have worked in Hawaii's tv and film industry for 8 years as a SAG-AFTRA actor. It's made a difference in my life as well as the lives of tens of thousands of us in Hawaii and beyond. Thank you for considering this bill and everyone who benefits, which includes you! Hawaii's locals are employed with good, skilled jobs, tourists are exposed to Hawaii by seeing stories that are intertwined in our lives and then they're drawn to come and spend time here, and there are countless businesses that are supported by the business that productions bring- renting out locations like parking lots, event halls, hospitals, homes, and feeding hundreds of crew daily for EACH show or movie that's here. Hawaii's tv and film industry nurtures creativity and diverse talents - acting, artists, singers, dancers, musicians, and craftsmen to name a few. Hawaii's tv and film industry invests in our young citizens by giving them internships, on set experiences, and high quality opportunities for our young actors. Mahalo.

**SB-2580-HD-1**

Submitted on: 4/1/2026 9:08:09 AM

Testimony for FIN on 4/2/2026 2:00:00 PM

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

Comments:

SB2578 and SB2580 I emphatically Support. These bills will do two extremely important things. One build a great industry here in Hawaii. the film and tv industry. but More importantly promote tourism, the life blood of Hawaii. the more tourism the more for everyone living in Hawaii. It's that simple ... the more the better. thanks very very much for these bills, Mark Rosner

**SB-2580-HD-1**

Submitted on: 4/1/2026 9:12:00 AM

Testimony for FIN on 4/2/2026 2:00:00 PM

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

Comments:

Aloha Chair Todd, Vice Chair Takenouchi and members of the committee,

My name is Frank Mitchell. I am a member IATSE Local 665 and am also a constituent in Vice Chair Takenouchi's District. I strongly support SB 2580 SD2 HD1.

Mahalo for your consideration.

Sincerely,

Frank Mitchell

**SB-2580-HD-1**

Submitted on: 4/1/2026 9:12:36 AM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Jacob White	Individual	Support	Written Testimony Only

Comments:

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

My name is Jacob White, and I am writing in strong support of SB 2580 SD2 HD1.

I work in Hawai‘i’s film and television industry, and I have seen firsthand how important the film tax credit is to sustaining local jobs and creating consistent opportunities for our workforce. This industry doesn’t just support those of us on set—it uplifts a wide network of local small businesses, from equipment rentals to catering, transportation, and hospitality.

When productions choose Hawai‘i, they invest directly into our communities. But without a competitive tax incentive, we risk losing those projects to other states and countries that are aggressively expanding their own programs.

This bill is critical for long-term stability. It not only helps retain skilled local crew but also allows people like me to build a life and career here at home, rather than being forced to leave Hawai‘i to find consistent work.

I respectfully urge you to pass SB 2580 SD2 HD1 to strengthen our industry, support local workers, and ensure Hawai‘i remains a viable and competitive production destination.

Mahalo for your time, for hearing this measure, and for your continued support of Hawai‘i’s film industry.

Sincerely,

Jacob White

**SB-2580-HD-1**

Submitted on: 4/1/2026 9:18:18 AM

Testimony for FIN on 4/2/2026 2:00:00 PM

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

Comments:

Thank you for bringing this bill to the floor. Anything you can do to strengthen the film pipeline in Hawaii is helpful to creative artists and the economy at large. Film creates a meaningful and substantial way for artists to make a sustainable wage in this expensive economy. When film thrives, the islands thrive. Plus it is free tourism advertisement. I personally have worked on probably over half of the films that have come to the islands in the past 15 years. Without that income I probably would have had to move away.

Please do everything in your power to entice the larger film companies to work here. The more we are an easy option for filmmakers to choose, the more quality stories we can tell about the people here and the more honor we can bring to island creatives, through their well being and their voices being heard. thank you

**SB-2580-HD-1**

Submitted on: 4/1/2026 10:04:09 AM

Testimony for FIN on 4/2/2026 2:00:00 PM

<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,

My name is Grace Hall, and I am writing in strong support of SB2580.

I am a working professional in Hawai‘i’s film industry. For over five years, I’ve built my livelihood here—working my way up from stand-in work on NCIS: Hawai‘i, stunt performance, and now pursuing long-term sustainability in this field. This industry is not just a job to me—it is how I survive, how I grow, and how I contribute to our local economy.

SB2580 is critical to keeping that opportunity alive.

Without a competitive tax credit, productions will leave Hawai‘i. When they do, it’s not just big studios that disappear—it’s local crew members like me, small businesses that support productions, and the entire network of workers who rely on this industry to stay here in the islands. I’ve seen firsthand how quickly work can dry up. When productions leave, we are forced to either struggle or leave Hawai‘i altogether.

This bill strengthens Hawai‘i’s ability to compete, supports local jobs, and invests in long-term industry stability. It means more consistent work, more opportunities for local hires, and a future where people like me don’t have to choose between our careers and staying home.

I love Hawai‘i. I want to continue building my life and career here. SB2580 helps make that possible.

Please support this bill.

Mahalo for your time and consideration,

Grace Hall

**SB-2580-HD-1**

Submitted on: 4/1/2026 10:08:25 AM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Selket Kaufman	Individual	Support	Written Testimony Only

Comments:

SB 2580 SD2 HD1 is a critical step toward strengthening Hawai‘i’s creative economy. Expanding the film tax credit is a direct investment in stable, middle class jobs for local crew, artists, and small businesses that support production across the islands. Especially on Maui, we need to rethink how we can regenerate income opportunities for local residents who are ready and willing to work.

Film and television projects do more than tell stories. They create consistent employment, build long term career pathways, and keep local talent working at home rather than leaving Hawai‘i for opportunities elsewhere. The series Chief of War is a clear example of how difficult it can be to tell stories of Hawai‘i in Hawai‘i with local talent and production teams.

Keeping money in Hawai‘i’s local economy just makes sense. When we invest in local industries, hire local workers, and support homegrown businesses, those dollars stay in our communities, strengthening families, creating jobs, and building long term economic stability.

Instead of resources leaving the state, they are reinvested here, supporting everything from small businesses to essential services. It is a practical and sustainable approach that benefits everyone and helps ensure a stronger future for Hawai‘i.

By increasing this incentive, the state can remain competitive, attract more productions, and ensure that the economic benefits stay within our communities.

Supporting this bill means supporting a resilient workforce, a diversified economy, and a future where Hawai‘i’s stories continue to be told by the people who call these islands home.

**SB-2580-HD-1**

Submitted on: 4/1/2026 10:24:25 AM

Testimony for FIN on 4/2/2026 2:00:00 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,

A huge mahalo to our legislators for scheduling these bills and supporting our industry. I am standing in support of these bills because they support local jobs, small businesses and the long-term growth and vitality of the film industry here in Hawai'i. As an entertainer who has family that has lived here for generations, there would always be a notion of, "you can't make it big living in Hawai'i." But passing these bills remove the validity of that statement. We are a melting pot of talent and diversity with so much to offer. Going forward we hope to not only trailblaze for the next generation but also to inspire the world.

Zenues-Jay "Jumanji Zamora/Lady Zee/ Zee with da Tea" Vaimanino

p.s. give the next generation the allowance to believe in their greatness.

**SB-2580-HD-1**

Submitted on: 4/1/2026 10:46:42 AM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
david presley	Individual	Support	Written Testimony Only

Comments:

We need this bill. Please.

**SB-2580-HD-1**

Submitted on: 4/1/2026 10:50:09 AM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
christina presley	Individual	Support	Written Testimony Only

Comments:

Counting on you getting this done.

**SB-2580-HD-1**

Submitted on: 4/1/2026 10:49:23 AM

Testimony for FIN on 4/2/2026 2:00:00 PM

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

Comments:

Aloha Chairs & Memebers,

My name is Tara F.Laulu and I'm a member of Fandoms of MagnumPI.

Please expand the Film Tax Credit for HAWAII Film Industry.

Goal: Attract larger long-term Productions and Stabilize HAWAII Film Industry.

I fully respectfully support this Bill.

Much Mahalo Nui Chairs & Members.

Tara F. LauLu.

**SB-2580-HD-1**

Submitted on: 4/1/2026 10:49:23 AM

Testimony for FIN on 4/2/2026 2:00:00 PM

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

Comments:

Aloha Chairs & Memebers,

My name is Tara F.Laulu and I'm a member of Fandoms of MagnumPI.

Please expand the Film Tax Credit for HAWAII Film Industry.

Goal: Attract larger long-term Productions and Stabilize HAWAII Film Industry.

I fully respectfully support this Bill.

Much Mahalo Nui Chairs & Members.

Tara F. LauLu.

**SB-2580-HD-1**

Submitted on: 4/1/2026 10:58:18 AM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Ute K Finch	Individual	Support	Written Testimony Only

Comments:

Time to be pro-business!

**SB-2580-HD-1**

Submitted on: 4/1/2026 11:01:37 AM

Testimony for FIN on 4/2/2026 2:00:00 PM

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

Comments:

I am writing in **strong support** of HD1. As a professional working within our local creative economy, I see firsthand how the film and digital media industry serves as a vital pillar for our islands' future. This bill is not just about tax credits; it is about investing in the people who call this home.

**Why This Matters for Our Future**

- **Keeping Our Families Together:** For too long, our talented youth have felt they must move to the mainland to find high-level creative and technical careers. By extending this credit to **2038** and including **streaming platforms**, we are building a sustainable industry that allows the next generation to stay, work, and thrive here.
- **Diversifying the Economy:** A thriving film industry creates a "ripple effect," providing consistent jobs for local residents and revenue for small businesses—from caterers and carpenters to photographers and digital artists.
- **Global Competitiveness:** Lifting the per-production cap for large-scale projects ensures we remain a top-tier destination for major productions. Without these updates, we risk losing these opportunities and the associated jobs to more competitive regions.
- **Integrity and Growth:** The transition to independent third-party certification demonstrates that our creative community is committed to transparency and the responsible growth of this sector.

**Conclusion**

We need to support our creative industry to ensure that "home" remains a place of professional opportunity. HD1 provides the stability and modernization needed to keep our local talent here and our economy vibrant.

**I respectfully urge the committee to PASS this measure.**

**SB-2580-HD-1**

Submitted on: 4/1/2026 11:30:44 AM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Alexis Flores	Individual	Support	Written Testimony Only

Comments:

Aloha Chair and Members,

I am writing in support of SB 2580 SD2 HD1.

As someone building a career in Hawai'i's film industry, I see how important it is to have consistent opportunities here at home. Expanding the film tax credit will help attract more productions, create stable jobs, and support the next generation of local crew.

Including streaming platforms and extending the program through 2038 ensures Hawai'i can stay competitive and continue growing our creative workforce.

Mahalo for your consideration.

**SB-2580-HD-1**

Submitted on: 4/1/2026 11:40:14 AM

Testimony for FIN on 4/2/2026 2:00:00 PM

<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 SB2580

This bill will strengthen our film industry by keeping us competitive with other states. By modernizing the tax credit and removing the restrictions, it will help to encourage to keep productions here in Hawai'i. Increasing it brings productions that support local jobs and local business, thus supports and funnels money into the local economy. This also helps job security and by keeping productions here in the islands, it also supports morality among the crew, and reduces the anxiety of losing jobs.

I strongly urge your support for SB 2580.

## Testimony in Support of SB 2580 - Hawaii Film Tax Incentives

I am writing to express my strong support for Senate Bill 2580, which aims to enhance tax incentives for the film industry in Hawaii. This legislation is crucial for revitalizing our local film community and fostering economic growth throughout the state.

I am a member of the Directors guild of America and the Producer and Director on Hawaii Five-0 and Magnum PI on over 250 episodes. I have personally been involved and witnessed the rise and decline of the film industry here over the last 10 years.

The film industry has a significant impact on Hawaii's economy and taxes. By offering better tax incentives, we can attract more filmmakers to Hawaii, leading to increased production opportunities and job creation for local talent and businesses.

The benefits of SB 2580 extend beyond just the film industry. As more production companies choose Hawaii as their backdrop, we will see a surge in demand for local services, including catering, lodging, and transportation. This ripple effect will not only support our economy but also showcase the unparalleled beauty and culture of our islands to a global audience.

I urge you to support SB 2580. This bill is a vital step towards enhancing the film industry's presence in Hawaii, creating jobs, and stimulating economic growth. Thank you for your attention to this important matter.

Sincerely,  
Bryan Spicer  
Local  
DGA Director

**SB-2580-HD-1**

Submitted on: 4/1/2026 11:43:52 AM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Fairai Richmond	Individual	Support	Written Testimony Only

Comments:

I strongly support this bill and I'm so grateful for our film community here in Hawaii

**SB-2580-HD-1**

Submitted on: 4/1/2026 11:46:07 AM

Testimony for FIN on 4/2/2026 2:00:00 PM

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

Comments:

Aloha,

While I am full in support of increasing the tax credit for films and adjusting needed definition changes, I do think one thing that should be considered in this bill is the addition of tiered benefits, which should be created to increase benefit for productions that utilize long-term residents (graduates of local high schools) and/or Native Hawaiians, as well as productions that focus on portraying Native Hawaiian culture or the history of Hawai'i accurately. Amending this bill to increase the beneficial impact to both Native Hawaiians as well as our long-time local residents would have a greater positive impact for Hawai'i.

Mahalo for your consideration,  
Keoni Shizuma

**SB-2580-HD-1**

Submitted on: 4/1/2026 11:47:30 AM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Kaliko Fase	Individual	Support	Written Testimony Only

Comments:

I have been in the film industry for almost 10 years and I support this bill. It'll help out tremendously. Mahalo

**SB-2580-HD-1**

Submitted on: 4/1/2026 11:51:24 AM

Testimony for FIN on 4/2/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Johnathon Johnson	Individual	Support	Written Testimony Only

Comments:

I am writing in strong support of SB2580. Thank you for taking the time to hear these concerns and for addressing key issues affecting film production in Hawai'i.

Hawai'i's film tax incentive program has historically been successful, but over the past two years it has fallen behind. Many other states with strong production industries now offer incentives above 30%. As a result, there was almost no production work on the islands in 2025, which has had a direct impact on the local film community.

This bill addresses four primary concerns: increasing the base incentive percentages, allowing larger projects to exceed the per-production cap, raising the overall cap, and extending the sunset date.

Raising the base rate to 27%/32% is one of the most effective ways to attract mainland production spending into Hawai'i's economy. Studios actively compare incentives across regions, and Hawai'i is often passed over early due to its current 22% base rate. While this increase would support all productions, it would be especially impactful for smaller local projects and shorter mainland shoots that do not reach the per-production cap. I encourage the committee to consider increasing this further to 30% on O'ahu and 35% on neighbor islands to remain competitive with other states.

Allowing productions with budgets over \$60 million to exceed the per-production cap is a necessary step to attract larger and longer-term projects. Currently, many productions only film exteriors in Hawai'i before relocating to other areas that can double for the islands. This change would support productions choosing to remain in Hawai'i for the full duration. It was difficult to get *Protecting Jared* approved for production, and this provision would have made that process significantly easier.

Increasing the overall cap demonstrates a commitment to strengthening the program. The current \$50 million cap has remained unchanged for several years, and raising it to \$60 million is a modest adjustment that reflects inflation since the last increase. These incentives are not handouts; they create a partnership that brings outside investment into the local economy.

Extending the sunset date sends a clear and important signal that Hawai‘i is committed to being a long-term partner for production. Television series, in particular, require multi-year planning, and producers need confidence that these incentives will remain in place before committing to Hawai‘i.

These measures will help bring mainland production spending to the islands and distribute it among local workers and vendors. In combination with other efforts to improve the state’s film incentives, they reinforce that Hawai‘i is a film-friendly place for production.

Film production provides local workers with well-paying jobs and strong health care benefits. Many crew members also have access to pension plans, allowing economic benefits to continue flowing into the islands long after active work ends.

Thank you for your stewardship and partnership.

**SB-2580-HD-1**

Submitted on: 4/1/2026 11:57:30 AM

Testimony for FIN on 4/2/2026 2:00:00 PM

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

Comments:

Aloha mai kakou, as I have mentioned before I find it vital for the development of the film industry and integration of the community for this bill to pass while helping diversify the economy of the state yet supporting all other industries including added value to the tourism industry. Film productions have the capacity to be limitless and we got to make sure that we dont shoot ourselves in the foot by creating a self imposed cap to the level of investment and size of productions that should choose the islands as their home base creating limitless economic and career building opportunity for the state, it's history and its people. Mahalo for your support.  
Aloha

**SB-2580-HD-1**

Submitted on: 4/1/2026 12:03:59 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
ariana tsuchiya	Individual	Support	Written Testimony Only

Comments:

Aloha Chair and Members of the Committee,

I am writing in strong support of SB 2580, relating to the Motion Picture, Digital Media, and Film Production Income Tax Credit.

Hawai‘i’s film and digital media industry plays a vital role in strengthening our local economy, supporting small businesses, and providing meaningful employment opportunities for residents across a wide range of industries. While film production is often associated primarily with entertainment, its economic impact extends far beyond the screen. Productions generate significant spending in hospitality, transportation, construction, food and beverage, retail, and local services. These projects bring immediate economic activity and help sustain local businesses during periods that might otherwise experience slower demand.

As someone working in Hawai‘i’s hospitality and food and beverage industry, I have seen firsthand how film productions positively affect local businesses. Film crews often spend weeks or months on island, supporting restaurants, hotels, caterers, event spaces, transportation providers, and countless local vendors. These are not just large corporate beneficiaries. Small, locally owned businesses are among the biggest recipients of this economic activity.

Additionally, film and digital media productions create high-quality jobs for Hawai‘i residents. These roles span technical, creative, and operational fields, providing opportunities for local talent to build careers without leaving the islands. Retaining skilled professionals in Hawai‘i is essential for long-term economic sustainability, and the film industry contributes meaningfully to that goal.

The Motion Picture, Digital Media, and Film Production Income Tax Credit has proven to be a competitive and effective tool in attracting productions to Hawai‘i. Many jurisdictions actively compete for these projects, offering robust incentive programs. Without maintaining and strengthening Hawai‘i’s program, we risk losing productions to other states and countries that are aggressively investing in this sector.

Beyond economic benefits, film and digital media productions also serve as powerful global marketing tools for Hawai‘i. Projects filmed here showcase our islands to worldwide audiences, supporting tourism and reinforcing Hawai‘i’s brand as a premier destination. This exposure provides long-term economic value that extends well beyond the production period.

SB 2580 supports economic diversification, workforce development, and small business growth. It helps ensure Hawai'i remains competitive, supports local families, and strengthens industries that benefit residents across the state.

For these reasons, I respectfully urge your support of SB 2580.

Mahalo for your consideration,

Ariana Tsuchiya

**SB-2580-HD-1**

Submitted on: 4/1/2026 12:12:25 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Keke Vasquez-Tamali'i	Individual	Support	Written Testimony Only

Comments:

This bill is important to me because it reflects real challenges that impact families and communities across Hawai'i. These are not distant issues—they are personal, and they affect our sense of safety, trust, and well-being every day.

I believe SB2580 is a necessary step toward greater accountability and care for our people. It shows a commitment to doing better and protecting what matters most.

Please support this bill and help move Hawai'i forward in a way that truly reflects our values of mālama and community.

Mahalo for your time and consideration.

Keke Vasquez-Tamali'i

**SB-2580-HD-1**

Submitted on: 4/1/2026 12:24:41 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Angela Laprete	Individual	Support	Written Testimony Only

Comments:

SB2580 is a priority to help escalate Hawai'i to be competitive once again in the ever growing challenging film market. Hawai'i is unique and we want to protect that but we do need productions to continue to come here and sustain a strong local work force for the state. Mahalo.

**SB-2580-HD-1**

Submitted on: 4/1/2026 12:25:43 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Nancy Depicolzuane	Individual	Support	Written Testimony Only

Comments:

I support SB 2580 for Hawai'i's film industry and request that our legislators do so, as well.

Thank you very much!

**SB-2580-HD-1**

Submitted on: 4/1/2026 12:40:46 PM

Testimony for FIN on 4/2/2026 2:00:00 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 and Members of the Committee,

I strongly support this measure relating to the Motion Picture, Digital Media, and Film Production Income Tax Credit.

This bill strengthens Hawai'i's ability to compete for film and digital media projects by increasing the tax credit and modernizing it to include streaming platform productions. These updates are essential as the industry continues to evolve, ensuring our state remains an attractive destination for high-quality productions.

Importantly, the bill also enhances accountability by requiring independent third-party certification, helping to ensure transparency and responsible use of public funds. Allowing large-scale productions to exceed the current cap will further incentivize major investments that bring significant economic benefits, including local job creation and support for small businesses.

Extending the sunset date provides long-term stability, which is critical for industry planning and sustained growth.

For these reasons, I respectfully urge you to pass this measure.

Mahalo nui for your consideration.

**SB-2580-HD-1**

Submitted on: 4/1/2026 12:55:55 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Kevin Maloney	Individual	Support	Written Testimony Only

Comments:

I support this bill and I thank legislators for considering this and the other bills enhancing Hawai'i's film industry.

And even as a member of a Los Angeles local who works here on and off, I support any legislation that supports my local Hawaiian colleagues first! The Hawai'i movie and television workforce is highly professional and on par with anywhere else. They deserve the support of these bills to keep Hawai'i's entertainment technicians working!

Kevin Maloney

**Rep. Chris Todd, Chair  
Rep. Jenna Takenouchi, Vice Chair  
House Committee on Finance**

**Senate Bill No. 2580 SD2 HD1  
Relating to the Motion Picture, Digital Media, and Film Production Income Tax  
Credit**

Thursday, April 2, 2026  
2:00PM  
State Capitol, Conference Room 308 and Video Conference

**IN STRONG SUPPORT WITH COMMENT**

Aloha Chair Todd, Vice Chair Takenouchi, and members of the Finance Committee:

Mahalo nui for scheduling this bill and for your continued support of the film industry. I have been fortunate to be a part of Hawai'i's film 'ohana making film my career and livelihood. Both my husband and I are in the industry, both born and raised in Hawai'i, wanting to raise our children in our home state. Passing this bill will help to update and modernize the credit allowing locals to stay home.

Supporting an increase in the base percentage to 27% on O'ahu and 32% on the neighbor islands, extending the sunset date of the credit to Dec 31, 2037, and allowing productions spending \$60M or more to remove the per production cap would help to keep Hawai'i competitive and create business certainty.

Please consider adding language to the 3rd party audit requirement to exclude productions under \$1M. This requirement can greatly hurt our smaller independent filmmakers.

Mahalo for your time, consideration, and opportunity to submit testimony,

Sanoe Damon

**SB-2580-HD-1**

Submitted on: 4/1/2026 1:12:28 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Phyllis Bruce	Individual	Support	Written Testimony Only

Comments:

Aloha members of the legislature. I am a member of The Fandom of Magnum PI, a show that supported our veterans and the beautiful Hawaiian culture. I am support of this bill which will support local jobs and businesses and strengthen your state in a competitive market. Having a strong film industry in your beautiful state can't help but keep your economy strong in every way. Thank you for your consideration!

Thank you,

Phyllis Bruce

**SB-2580-HD-1**

Submitted on: 4/1/2026 1:35:01 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Ty Sanga	Individual	Support	Written Testimony Only

Comments:

Aloha, my name is Ty Sanga and I am writing in support of SB2580 SD2 HD1. I am filmmaker working in Hawai'i for more than 15 years. Even on an independant scale, a stable film economy directly impacts my ability to provide for my family. When the industry is strong, it support not just my livelihood but an entire ecosystem of local crews, artist, and small business who rely on this work. I believe this bill will help achieve that. Mahalo for scheduling this this bill and the continued support for Hawai'i's families.

**SB-2580-HD-1**

Submitted on: 4/1/2026 1:43:07 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

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

Comments:

Aloha Chair, Vice Chair, and members of the Committees,

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 SUPPORTS SB 2580 SD2 HD1 because a stable and competitive film incentive program helps maintain consistent production and supports our local workforce.

From our experience, consistent production creates good-paying jobs, benefits, and long-term opportunities for resident workers, while supporting working families and small businesses across our communities.

We support efforts that prioritize local hire, fair wages, safe working conditions, and long-term stability.

For these reasons, we respectfully SUPPORTS this measure.

Mahalo for the opportunity to provide testimony.

**SB-2580-HD-1**

Submitted on: 4/1/2026 1:45:22 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Jack Kamby	Individual	Support	Written Testimony Only

Comments:

Aloha ladies and gentlemen of the Committee,

My name is Jack Kamby and I am writing in support of SB2580. I work in the film industry primarily as the warehouse manager for Hawai‘i Media Inc. (HMI), the largest film and TV vendor in Hawai‘i. Working for HMI has also granted me the opportunity to work on some bigger sets doing large commercials and movies.

However, in the past couple of years, the work has dried up due to productions deciding to head for locations with better incentives and low payroll tax rates. I have watched this hurt people from the top to bottom of this industry. From having to turn away UH students seeking internships, to seeing legendary filmmakers with 25+ years of experience turn to driving Uber and making sandwiches at the grocery store deli counter just to make ends meet.

The financial impacts of the film industry stretch far beyond the workers on-set. These include local restaurants getting a bump in revenue from catering orders, lumber and hardware sales, and local vendors renting and selling their equipment. These things create jobs that are not often included in the financial impact report when it comes to looking at productions.

For example, when we still had Magnum PI and NCIS shooting on island, Hawai‘i Media Inc. had over twenty full-time employees. Today, we have seven. That is hundreds of thousands of dollars in wages per year that has disappeared from the local economy. Unfortunately, there are countless stories like this among our local vendors.

In addition, film and TV in Hawai‘i directly impacts the tourism industry. I have talked to friends at TS Restaurants (controls Duke's, Hula Grill, etc) and they say sales are down this year and last. I have also talked to friends in the hotels and they say the same, 10-20% decline across the board. Could this be because people aren't seeing Hawai‘i on their television screens on a weekly basis? Certainly seems there could be a correlation.

The rise of vertical productions (formatted to watch on mobile phone) over the past few years has been staggering, especially in Asia. As we know, we have not seen Asian tourism return to Hawai‘i in full force since COVID. A Hawai‘i based vertical production targeted at the Korean or Japanese market could be a key driver in getting those dollars to return.

Mahalo to the committee for taking the time to read my testimony. Please pass SB2580 so we can take the first step in getting everyone back to work in an industry where the benefits for the state far outweigh the negatives.

Mahalo,

Jack Kamby

Subject: Support for SB2580 – Motion Picture, Digital Media, and Film Production Tax Credit

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

My name is JB Magbual and I am writing in strong support of SB2580.

I am a local small business owner operating a food truck and catering business here in Hawai'i. In previous years, our business had the opportunity to cater for several film and television productions on island. On average, we would serve three to five productions a year, and these opportunities were an important part of our yearly income.

Since the cap on the film tax credit has limited the number of productions coming to Hawai'i, we have seen a noticeable drop in catering opportunities from the industry. These productions do not only support large companies—they support many small, local vendors like us. Food trucks, caterers, local farmers, supply vendors, and many other small businesses benefit when productions come to our islands.

For our business, each production means jobs for our staff, more orders from our local suppliers, and additional income that helps sustain us throughout the year. Without these productions, many small businesses like ours lose an important source of revenue.

Increasing the tax credit and raising the cap will help bring more productions back to Hawai'i and create more opportunities for local businesses and workers. Supporting this bill helps strengthen not only the film industry but also the many small businesses that depend on it.

Mahalo for the opportunity to provide testimony, and I respectfully urge the committee to support SB2580.

Sincerely,

JB Magbual

Owner, Happy Belly Eatery

**SB-2580-HD-1**

Submitted on: 4/1/2026 1:48:33 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Taj Nakoa	Individual	Support	Written Testimony Only

Comments:

I strongly support SB 2580.

I was born and raised in Hawai‘i and am pursuing a career as an actor. Opportunities in film and television production are important to me because I want to build that future here at home rather than having to leave the state.

Hawai‘i’s film industry already provides meaningful economic impact, generating local jobs, supporting hundreds of businesses, and bringing millions of dollars into the state. Strengthening and modernizing the tax credit will help Hawai‘i stay competitive and continue attracting productions that create real opportunities for local workers and emerging talent.

I respectfully urge your support for SB 2580.

**SB-2580-HD-1**

Submitted on: 4/1/2026 1:56:56 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Lachlan Ta'imua Hannemann	Individual	Support	Written Testimony Only

Comments:

I support this.

**SB-2580-HD-1**

Submitted on: 4/1/2026 1:58:40 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

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

Comments:

Please consider passing this bill. Our livelihood and ability to continue living at home in Hawai'i as film industry workers depends on it.

**SB-2580-HD-1**

Submitted on: 4/1/2026 1:59:08 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Joyce McCarthy	Individual	Support	Written Testimony Only

Comments:

Aloha Senate Body,

Many thanks for your tireless service during this legislative session and beyond.

I have no doubt this Bill has received alot of attention as well as testimony recently as its impact is truly far reaching. Addtiional thanks for not letting it fade away this session and allowing it to be heard tomorrow. The bill's passing or dissolution will determine my future as well as for many others.

Since January 1987, I have called Hawai'i home. My career has always been in creative industries. I have been a proud member of the Directors Guild of America for 23 years working as an Assistant Director on films and TV. The work is always freelance with highs and lows and some years are better than others. 2025 was a year like no other. Like so many colleagues, I found bits & pieces of other kinds of work to buy groceries, gas, pay some bills but not enough to stay afloat. I am currently 5 months behind in rent and utilities.

The industry in Hawai'i will continue to wither away if nothing is done to elevate our tax rebates/credits/caps to be on par with other COUNTRIES (New Zealand, Thailand, Australia) and states. For example, Montana has found success with Yellowstone and their legislature is considering raising the production tax cap from \$12 million to **\$350 million!** The entire film industry is definitely watching from afar, waiting to see how Hawai'i plays this out.

My career is important to me. It's not just a job. I have worked hard to get into the union and spend long hours completing my work. It has afforded me the benefit of raising my family here and I would like to retire here. I still have a at least a decade to go and would like nothing more than to finish where I began. Travelling off island to work elsewhere is very real for me. As exciting as that sounds to some, I would prefer to stay home and watch my son graduate from high school and leave for college.

Please consider all of the elements of this bill carefully. It is not just the Hollywood big wigs that will lose or gain.

Mahalo nui,

Joyce McCarthy



**SB-2580-HD-1**

Submitted on: 4/1/2026 2:01:33 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Betty Bolton	Individual	Support	Written Testimony Only

Comments:

I strongly support SB 2580 Hawaii can grow into a real film industry player and have a viable new industry for our people. Firming up the states commitement to tax credits is vital and a necessary first step. We are talking about good jobs, helping small bussiness, keeping residents in the state. As investments go I don't understand why this hasn't happened already. The film industry wants to be here. Help them by passing SB2580.

2485 St.Louis Drive  
Honolulu, HI 96816  
April 1, 2026

Subject: **Testimony in strong support of SB 2580 SD2 HD1**

Dear Chair Todd, Vice-chair Takenouchi, and members of the committee:

My name is Darrin Kaneshiro, and I support SB 2580 SD2 HD1.

From working in Hawai'i's film community, and through organizations like 'Ohina that support Local filmmakers, I see how important it is to keep production consistent at home.

This bill is about keeping Hawai'i competitive and keeping our local workforce working.

When productions come into the state, it creates real opportunities for local crew to stay employed and build careers without having to leave Hawai'i. Consistency matters. Without it, people leave the industry or move away. This bill helps create stability.

On the ground, it also supports local small businesses - from rentals and transportation to food vendors and hotels. When production is steady those businesses benefit right away.

**Updating and strengthening the tax credit**, including **recognizing streaming productions**, reflects where the industry is today. It's a practical step to make sure Hawai'i stays in the mix when productions are deciding where to go.

Other places are competing hard for work. If we don't keep up, we lose out - not just on projects, but on jobs and local spending that comes with them.

At the end of the day, this bill helps keep work here, supports local businesses, and gives our industry a better chance to grow long-term.

Mahalo for the opportunity to submit testimony.

**SB-2580-HD-1**

Submitted on: 4/1/2026 2:31:19 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

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

Comments:

I support this bill. It is good for the film industry because it creates jobs for Hawaiians and brings in revenue for other businesses that provide a supporting roll to the companies that produce the films. There should be incentives for film producers and their companies to shoot their films here ongoing. We need development in industries other than tourism to help locals earn a livable wage. Please pass this bill.

**SB-2580-HD-1**

Submitted on: 4/1/2026 2:59:51 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Puakahiki Kaina	Individual	Support	Written Testimony Only

Comments:

**To:**

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

**Re: Testimony in Support with Considerations – SB2580 HD1**

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

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

**My name is Kau‘i Kaina. I am a Native Hawaiian educator, cultural practitioner, and filmmaker, and I am writing in support of SB2580 HD1 with considerations for its long-term implementation.**

**I would like to first acknowledge the continued work of organizations such as the Hawai‘i film community and industry advocates who have helped to build and sustain this sector in our state. The film tax credit has played an important role in bringing productions to Hawai‘i, creating jobs, and providing valuable experience for local crew, talent, and emerging storytellers.**

**As someone who works both in education and within the film community, I have seen firsthand how these opportunities can open doors for our local residents and help strengthen Hawai‘i’s creative economy.**

**I support the intent of this measure, particularly:**

- Strengthening Hawai‘i’s ability to remain competitive with other production regions**
- Recognizing the central role of streaming platforms in today’s industry**
- Providing stability through the extension of the program**

**These are important steps in ensuring that Hawai‘i continues to be a place where productions can successfully operate and where local talent can gain meaningful experience.**

**At the same time, as this industry continues to grow, I believe it is important that we also remain mindful of what makes Hawai‘i unique.**

**Hawai‘i is not only a production location—it is a place with deep cultural, historical, and environmental significance. The long-term success of this industry will depend on maintaining a balance between growth and stewardship.**

**From my perspective, this includes:**

- **Continuing to build strong, respectful relationships with local communities**
- **Ensuring that cultural elements are approached thoughtfully and responsibly**
- **Creating space for Hawai‘i-based voices to continue growing within the industry**

**These are shared values that can strengthen—not hinder—the future of film in Hawai‘i.**

**One of the most impactful outcomes of the tax credit has been the development of Hawai‘i’s local workforce.**

**Looking ahead, I believe there is an opportunity to continue building on this by:**

- **Expanding pathways for local residents to advance into leadership and creative roles**
- **Supporting the development of homegrown storytellers**
- **Encouraging deeper collaboration between incoming productions and local creatives**

**A strong local foundation ultimately benefits both the industry and the productions that choose to work here.**

**I appreciate the bill’s inclusion of reporting and third-party verification measures, which help ensure transparency and accountability.**

**As this program evolves, continued attention to both economic outcomes and broader community impacts will be important in maintaining public trust and long-term support for the industry.**

**I support SB2580 HD1 and the continued growth of Hawai‘i’s film and digital media industry.**

**I also encourage ongoing collaboration between industry, community, and cultural voices to ensure that this growth remains sustainable, responsible, and reflective of Hawai‘i’s unique identity.**

**Mahalo for the opportunity to provide testimony.**

**Respectfully,  
Puakahiki Kau‘i Kaina**

**SB-2580-HD-1**

Submitted on: 4/1/2026 3:17:03 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Reed Tsuda	Individual	Support	Written Testimony Only

Comments:

My name is Reed; I'm a TV and feature film screenwriter born and raised on O'ahu. I believe it's vital that SB2580 SD2 HD1 gets enacted.

I cannot stress how much Hawai'i needs competitive film tax incentives to remain relevant in the global economy. Many countries around the world already have competitive film tax incentives including the U.K., Canada, Spain, Hungary, and Ireland. There are even competitive tax incentives nationally in states like New York, Georgia, Massachusetts, and Louisiana. As a result, the majority of Hollywood films and TV series are now shot at these locations, creating tens of thousands of jobs and putting millions of dollars into their local businesses. Hawai'i is losing out on the opportunity to create local jobs and boost our economy (and attract more healthy tourism).

Hawai'i is facing a fork in the road when it comes to job growth, incomes, and being able to have a decent job to put food on the table. We need to diversify our economy and create new, sustainable industries. The film, television, and streaming industry can create more jobs in Hawai'i. These studios will spend their money with local businesses, directly investing into our economy. This is about creating more jobs for locals and putting well-earned money into local hands.

From working in the film and TV industry, I know firsthand that the majority of projects about Hawai'i—stories about our home and the people that make up our communities—immediately get axed by executives because of Hawai's film tax incentives. As filmmakers, we can't create stories about Hawai'i because the studios won't buy them. It's financially unfeasible for them to shoot in Hawai'i when they can instead shoot in London, Vancouver, Georgia, or New Orleans. But nowhere on Earth can replace the look, the feel, the atmosphere, and most importantly, the people of Hawai'i nei. We shouldn't have future stories about Hawai'i told only through visual effects and locations far from our beautiful home.

We can't let Hawai'i lag. Hawai'i needs to invest in its people and the economy and enact this film incentive.

Mahalo for your time. Aloha.

**SB-2580-HD-1**

Submitted on: 4/1/2026 10:11:14 PM

Testimony for FIN on 4/2/2026 2:00:00 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. I dream of a reality where I can live here at home and support myself by working in the industry.

Thank you for scheduling these bills and for continuing to support Hawaii's Film Industry.

Mahalo,

Soraya

**SB-2580-HD-1**

Submitted on: 4/2/2026 9:19:28 AM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Tristy	Individual	Support	Remotely Via Zoom

Comments:

I strongly support SB 2580, which strengthens Hawai'i's Motion Picture, Digital Media, and Film Production Income Tax Credit and helps maintain the state's competitiveness in attracting film and television productions.

By Increasing the tax credit to 27% on O'ahu and 32% on neighbor islands, along with including streaming productions and extending the program through 2038, will help Hawai'i remain competitive with other production locations while encouraging more projects to film across our islands. Increasing the cap from \$50m to \$60m is a step in the right direction to help entice & allow larger projects to do majority or more of the entirety of the project in Hawai'i, aside from having to take it elsewhere to finish. These productions bring meaningful economic activity to local communities by creating jobs and supporting local businesses across many industries.

This measure also strengthens accountability by requiring independent third-party certification of production costs, ensuring transparency while supporting responsible growth of the industry.

As someone working within the film industry, I have had to expand into other markets and industries to maintain consistent work opportunities. Hawai'i has the talent, locations, and infrastructure to support more productions locally, and policies like SB 2580 help ensure our cast and crews are prepared for the opportunities ahead.

As we lay down the structures and infrastructure to support a growing and lasting foundation, supporting this bill helps grow a sustainable creative economy that benefits local workers, businesses, and future generations. Also, more economic spend and tax monies for the state allows the state to do more and less for budget cuts. We have seen the decline in numbers and it's time to restimulate our economy during this unspoken recession and consumer drawback.

Mahalo Nui Loa for your time & consideration.

Respectfully,

Tristy Chun

Honolulu, Hawai'i

**SB-2580-HD-1**

Submitted on: 4/2/2026 9:35:13 AM

Testimony for FIN on 4/2/2026 2:00:00 PM

<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 writing to ask you to support SB2580.

This legislation helps local jobs and small businesses in Hawaii by helping productions come to our islands. Without your support it will be increasingly difficult for Hawaii to compete with other locations, and locals and their businesses will suffer as a result.

Please help bring Productions to Hawaii and help our island economy and its people thrive.

All the best,  
Parker Ellenburg