



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

JOSH GREEN, M.D.
GOVERNOR

SYLVIA LUKE
LT. GOVERNOR

JAMES KUNANE TOKIOKA
DIRECTOR

DANE K. WICKER
DEPUTY DIRECTOR

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Statement of
JAMES KUNANE TOKIOKA
Director
Department of Business, Economic Development, and Tourism
before the
SENATE COMMITTEE ON WAYS AND MEANS

Thursday, February 19, 2026
10:30 AM
State Capitol, Conference Room 211

In consideration of
SB2580, SD1
**RELATING TO THE MOTION PICTURE, DIGITAL MEDIA, AND FILM PRODUCTION
INCOME TAX CREDIT.**

The Department of Business, Economic Development & Tourism (DBEDT) supports SB2580, SD1, 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, SD1 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
Increase annual program cap to \$60M	Reflects market demand and prevents program bottlenecks
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.

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, SD1, 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, SD1 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, SD1.

Mahalo for the opportunity to testify in support.



EXECUTIVE CHAMBERS
KE KE'ENA O KE KIA'ĀINA

JOSH GREEN, M.D.
GOVERNOR
KE KIA'ĀINA

Senate Committee on Ways and Means

February 19, 2026

10:30 a.m.

State Capitol, Conference Room 211 and Videoconference

In Support

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

Chair Dela Cruz, Vice Chair Moriwaki, and Members of the Senate Committee on Ways and Means:

The Office of the Governor strongly supports Senate Bill No. 2580, SD1. 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; raises the annual statewide cap from \$50 million to \$60 million; 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.

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

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

RICK BLANGIARDI
MAYOR
MEIA



WALEA L. CONSTANTINAU
FILM COMMISSIONER
Kominina Līpine

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

SENATE COMMITTEE ON WAYS AND MEANS

February 19, 2026 10:30 AM
State Capitol, Conference Room 211 and via Videoconference

RE: SB 2580 SD1 RELATING TO FILM INDUSTRY – **STRONG SUPPORT AND COMMENTS**

Dear Chair Dela Cruz, Vice-chair Moriwaki, and members of the committees:

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

We strongly support the portions of this measure that:

- Update the film tax credit percentages to answer shifts in the market,
- Support attracting more of a production to film in Hawai'i which will allow the industry base to grow and develop infrastructure,
- Address technical issues that will streamline the tax filing process for both the State and Filers by using a Third Party Audit.

We offer these friendly amendments to take under advisement:

- Restore the Third Party language as discussed last session which would **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 largely adversely affect our local filmmakers,
- Update and modernize a portion of 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
 - update the definition of a 'streaming platform' to be **"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."**

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.

Thank you for the opportunity to provide these comments.

SB-2580-SD-1

Submitted on: 2/14/2026 8:26:17 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Malik Haynes	Testifying for SAG-AFTRA	Support	Written Testimony Only

Comments:

Aloha, my name is Malik Haynes. I'm a local SAG-AFTRA Stunt Performer. I strongly support SB2580 because it strengthens Hawai'i's film and digital media tax credit, which directly creates jobs, supports local small businesses, and keeps production spending in our state. By increasing the credit rates and raising the annual cap, this bill helps Hawai'i stay competitive with other filming locations while expanding opportunities for local crew, talent, and entrepreneurs. It also recognizes the growth of streaming productions and extends the program long-term, giving stability to an industry that brings millions of dollars into our economy. Passing SB2580 is an investment in local workforce development, creative careers, and sustainable economic diversification for Hawai'i.

SB-2580-SD-1

Submitted on: 2/15/2026 12:53:12 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Jalem Correia	Testifying for SAG-AFTRA	Support	Written Testimony Only

Comments:

Aloha Chair Dela Cruz, Vice Chair Moriwaki, and Committee Members.

I'm Jalem Correia, a third-generation military veteran and SAG-AFTRA member since 2015 writing in strong support of SB2580.

After returning from service, I struggled to reconnect with society and my family; the film industry became my therapy and pathway home. Working on Hawaii productions helped me heal and rebuild those precious connections.

This bill's enhanced tax credits, increased caps, and extension to 2038 are critical to keeping productions, and jobs like mine, in Hawaii. When we lose films to Georgia, New Mexico, or Nevada, we lose opportunities for veterans, local crews, and families who depend on this work.

I served alongside many to protect our way of life; the film industry helped me reclaim mine.

I respectfully urge you to pass SB2580 and invest in Hawaii's people and our creative economy.

Mahalo for your consideration.



Statement of
Todd J. Robertson
President/CEO
Hyperspective
before the
Senate Committee on Ways and Means

Thursday, February 19, 2026
10:30 AM
Conference Room 211 & Videoconference
State Capitol

Senator Donovan M. Dela Cruz, Chair, Senator Sharon Y. Moriwaki, Vice
Chair

On behalf of **Hyperspective Studios**, I **strongly support SB2580 SD1**.

For Hawai'i-based companies like ours, a competitive film incentive is not a luxury; it is core economic infrastructure. This measure strengthens Hawai'i's ability to compete for productions by increasing credit levels and expanding eligibility for modern streaming projects.

When Hawai'i is competitive, production dollars stay here: local crews are hired, local vendors are paid, and small businesses across multiple sectors benefit. When Hawai'i falls behind other states, those jobs and opportunities leave with the projects.

SB2580 SD1 is a practical, forward-looking investment in workforce development, local employment, and long-term economic diversification. It supports not only production companies, but the broader ecosystem of Hawai'i workers and businesses that depend on this industry.

We respectfully urge your support for SB2580 SD1.

Sincerely,
Todd J. Robertson
CEO, Hyperspective Studios, Inc.

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

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

HYPERSPECTIVE.COM
808.353.3618

SB-2580-SD-1

Submitted on: 2/16/2026 4:15:11 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Daniel Rosner	Testifying for Hawaii Media Inc.	Support	Written Testimony Only

Comments:

Aloha Chair Dela Cruz, Vice Chair Moriwaki and Members of the Committee.

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

I STRONGLY SUPPORT 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. As the owner and president of the largest vendor in this sector in Hawaii, 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

SB-2580-SD-1

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

Mahalo,

Danny Rosner

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 SD1

INTRODUCED BY: EDT

EXECUTIVE SUMMARY: Increases the Motion Picture, Digital Media, and Film Production Income Tax Credit to 27 per cent of qualified production costs in counties with a population of over seven hundred thousand and 32 per cent in counties with a population of seven hundred thousand or less. Requires 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. Excludes qualified productions that incur at least \$60 million of qualified production costs from the per-production total tax credit cap of \$17 million. Increases the total amount of tax credits allowed to be claimed annually to \$60 million. Defines "streaming platform" and amends the definition of "qualified production" to include certain streaming productions. Extends the sunset date of the tax credit to 1/1/2038. Effective 7/1/2050. (SD1)

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, 2050.

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: 2/16/2026



February 19, 2026

Committee on Ways and Means
Chair Dela Cruz
Vice Chair Moriwaki

The Senate
The Thirtieth-Third Legislature
Regular Session of 2026

[RE: SB 2580 SD1 RELATING TO THE MOTION PICTURE, DIGITAL MEDIA, AND FILM PRODUCTION INCOME TAX CREDIT.](#)

DATE: Thursday, February 19, 2026

TIME: 10:30am

PLACE: Conference Room 211

State Capitol 415 South Beretania Street, Honolulu HI

Aloha Chair Dela Cruz, Vice Chair Moriwaki, and the Members of the Committee,

Thank you for the opportunity to testify in **SUPPORT** of [SB 2580 SD1 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.

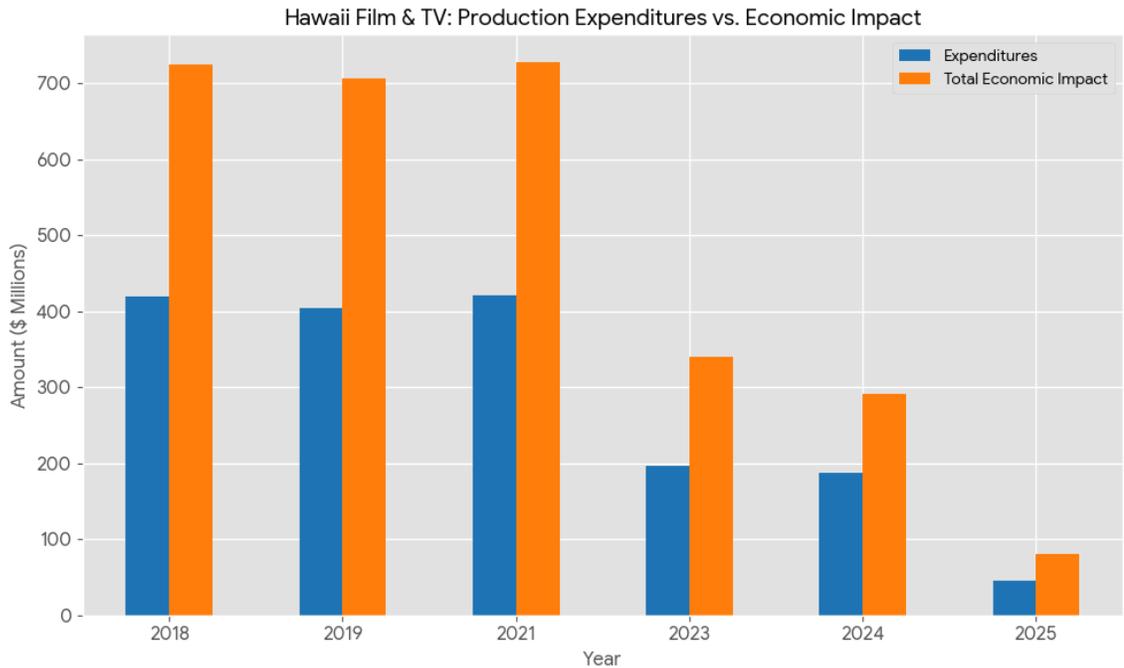
Raising the annual aggregate cap to **\$60 million** and excluding high-spend productions (those over \$60 million) from the individual \$17 million cap encourages large-scale projects that provide long-term, stable employment for our local cast and crew to stay in Hawaii.

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.

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

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 numbers¹ 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 catering, lumber, and equipment. This bill is a direct investment in Hawaii's middle-class creative workforce.

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



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

Respectfully,

Mericia Palma Elmore

Mericia Palma Elmore, Executive Director SAG-AFTRA Hawaii Local

Mericia Palma Elmore, JD/MLSc
Executive Director
SAG-AFTRA Hawaii Local
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SCREEN ACTORS GUILD - AMERICAN FEDERATION OF
TELEVISION AND RADIO ARTISTS
SAGAFTRA.org
Associated Actors & Artistes of America / AFL-CIO



**WAIANAЕ COAST
COMPREHENSIVE
HEALTH CENTER**

**Tuesday, February 19, 10:30 AM
State Capitol, Conference room 211**

State Senate Committee on Economic Development and Tourism

To: Senator Donovan M. Dela Cruz, Chair,
Senator Sharon Y. Moriwaki, Vice Chair

From: Ian Ross
Public Affairs Director
ianross@wcchc.com | (808) 697-3457

**RE: SUPPORT FOR SENATE BILL 2580 SD 1 - RELATING TO THE MOTION PICTURE,
DIGITAL MEDIA, AND FILM PRODUCTION INCOME TAX CREDIT**

Aloha and mahalo for the opportunity to provide **testimony in support** of Senate Bill No. 2580 Senate Draft 1, which would strengthen Hawai'i's film incentives.

Waianae Coast Comprehensive Health Center (WCCHC) is a Federally Qualified Health Center dedicated to improving the health and well-being of the West O'ahu community by providing accessible and affordable medical care. With 53 years of service, WCCHC is committed to providing comprehensive healthcare by addressing social determinants of health.

Access to good-paying jobs are closely tied to health outcomes. When local residents have steady employment, it improves housing stability, food security, and overall well-being.

Television and film productions such as Magnum P.I., Hawai'i Five-O, and NCIS: Hawai'i have previously filmed in West O'ahu, bringing economic activity to local businesses, creating jobs for residents, and supporting families across the region. These productions generate income not only for those directly employed in the industry, but also for small businesses and service providers that rely on increased local spending.

With no television series currently filming in Hawai'i, West O'ahu communities are losing important sources of economic activity and employment. Productions are increasingly choosing to film elsewhere as Hawai'i's incentives have become less competitive.

Strengthening Hawai'i's film incentives will help attract productions back to the state, support jobs and small businesses in West O'ahu, and contribute to a healthier local economy. These investments are especially important as plans move forward for a film studio in the region, offering long-term opportunities for workforce development and economic growth.

Thank you for the opportunity to provide testimony and for considering the economic and community health needs of West O'ahu.

SB-2580-SD-1

Submitted on: 2/17/2026 6:12:37 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Ricardo Galindez	Testifying for Island Film Group	Support	Written Testimony Only

Comments:

Island Film Group STRONGLY SUPPORTS this measure

February 19, 2026

Senate Committee on Ways and Means
Senator Donovan M. Dela Cruz, Chair
Senator Sharon Y. Moriwaki, Vice Chair

Thursday, February 19, 2026, 10:30 a.m.
Conference Room #211 and via video conference



RE: SB 2580 SD1 Relating to the Motion Picture, Digital Media and Film Production Income Tax Credit

Dear Chair Dela Cruz, Vice Chair Moriwaki 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 SD1**, which proposes Specifically, this measure increases the Motion Picture, Digital Media, and Film Production Income Tax Credit to 27% and 32% by county, raises the annual statewide cap to \$60 million, exempts productions spending at least \$60 million from the \$17 million per-production cap, strengthens accountability through third-party certification, clarifies eligibility for certain streaming productions, and extends the sunset date.

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 and workers and lost 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.**

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.**

1001 Kamokila Boulevard, Campbell Building Suite 250, Kapolei, Hawaii 96707

Strengthening Hawai'i's film incentives through SB 2580 will help bring productions back, restore business activity for small businesses, and reestablish 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 **supports SB 2580 SD1** and respectfully urges the Committee to pass this measure.

Thank you for this opportunity to provide testimony.

Respectfully,

Kiran Polk
Executive Director & CEO



MAUI

CHAMBER OF COMMERCE

VOICE OF BUSINESS

**HEARING BEFORE THE SENATE COMMITTEE ON WAYS & MEANS
HAWAII STATE CAPITOL, SENATE CONFERENCE ROOM 211
THURSDAY, FEBRUARY 19, 2026 AT 10:30 A.M.**

To The Honorable Senator Donovan M. Dela Cruz, Chair
The Honorable Senator Sharon Y. Moriwaki, Vice Chair
Members of the Committee on Ways & Means

**SUPPORT SB2580 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 is particularly relevant to our mission, 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.

The bill's proposed increase in the tax credit rate, particularly the higher percentage for counties with smaller populations, aligns with our commitment to supporting regions still recovering from recent economic challenges. By incentivizing productions to invest in less populous counties, SB2580 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.

We also recognize the bill's introduction of independent third-party certification as a prudent measure to enhance accountability and transparency. This requirement can help ensure that public resources are used appropriately and that economic benefits are realized as intended. 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.



February 19, 2026

TESTIMONY OF THE ASSOCIATION OF HAWAIIAN CIVIC CLUBS
To the Senate Committee on Ways & Means
In Support of

**SB2580 SD1 – RELATING TO THE MOTION PICTURE, DIGITAL MEDIA, AND
FILM PRODUCTION INCOME TAX CREDIT**

Aloha Chair Dela Cruz, Vice Chair Moriwaki, and members of the committee:

The Association of Hawaiian Civic Clubs **supports** SB2580 SD1 Relating to The Motion Picture, Digital Media, and Film Production Income Tax Credit which increases the tax credit, extends the sunset date, and increases the maximum credit that a production can claim.

Extending the film tax credit program in Section 235-17, Hawaii Revised Statutes, improves incentives for productions to make their home in Hawai‘i, allowing Hawai‘i grown filmmakers and supporting technical staff to build careers here instead of abroad.

The Association adopted its Resolution 2025-72 “SUPPORTING ENHANCED TAX INCENTIVES FOR THE FILM INDUSTRY IN HAWAI‘I TO ENCOURAGE CULTURALLY AUTHENTIC PRODUCTIONS” at our 2025 convention in Keauhou, Hawai‘i. The enhanced incentives proposed in SB2580 will also create opportunity for stories about Hawai‘i and by Native Hawaiian filmmakers to be filmed at home. The increased maximum production cost to claim the credit will certainly entice more large format productions to film in Hawai‘i. We also ask that the committee consider a future amendment to 235-17, HRS that reduces the minimum qualifying production cost for the tax credit to make the program accessible to smaller-scale productions to further incentivize the telling of Hawai‘i stories by Hawai‘i-based filmmakers 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 66th Annual Convention in Keauhou, Hawai‘i, in the malama of Welehu and the rising of Mōhalu, this 1st 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 1st day of November 2025, at the 66th Annual Convention of the Association of Hawaiian Civic Clubs in Keauhou, Hawai'i.

DreanaLee Kalili

DreanaLee Kalili, President

SB-2580-SD-1

Submitted on: 2/13/2026 5:41:04 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

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

Comments:

Chair, Vice Chair, and Members of the Committee,

Support with Amendments!

I submit this testimony in strong concern on S.B. 2580 S.D.1 relating to the Motion Picture, Digital Media, and Film Production Income Tax Credit. I support the intent to keep Hawai‘i competitive and to improve accountability, and I can support this measure with amendments that ensure the credit grows Hawai‘i’s workforce and local business ecosystem—not just the size of the subsidy.

What I support in this bill

1. Third-party CPA certification and improved reporting are meaningful steps toward transparency and program integrity.
2. Requiring reporting on total hires vs. local hires by category and by county is important, because the public deserves to know whether the credit is creating real local jobs and career pathways.

Key concerns (and why amendments are needed)

1) The bill increases the subsidy without guaranteeing industry-building outcomes.

Raising the credit to 27% on O‘ahu and 32% on the neighbor islands, and increasing the annual statewide cap to \$60 million, may attract production—but without enforceable performance standards, it does not ensure Hawai‘i is building a self-sustaining industry (more local hires, more local vendor spend, and more career advancement for residents).

2) The \$60 million spending carve-out removes the per-production cap with no added obligations.

The bill keeps the \$17 million per-production cap, but eliminates that cap for any production that incurs \$60 million or more in qualified costs. That exemption risks turning the program into a “largest productions get the biggest blank check” structure—without requiring those productions

to deliver proportionally larger benefits to Hawai‘i’s workforce, local businesses, or long-term capacity.

3) The neighbor-island incentive has not produced the intended effect and should be reconsidered or removed.

In practice, the higher neighbor-island percentage does not solve the core obstacles that prevent large-scale productions from basing on neighbor islands: limited stage infrastructure, limited crew depth in some departments, shipping/logistics costs, housing constraints, and the lack of year-round production volume that keeps a workforce employed.

As a result, the neighbor-island “bonus” can function like trying to buy a deluxe hamburger at a regular hamburger price—the math doesn’t change the underlying reality. The productions most likely to “benefit” are often small, short-form projects (including short films) that can operate with non-union labor, partial pay, or a small paid core crew—while still claiming credits—yet they deliver very little meaningful local hiring and do not build lasting workforce capacity. That is not the economic development outcome the State should be subsidizing.

4) The question legislators ask every year is the right question: “When will we not need this incentive?”

Committee members repeatedly raise a fair point: Hawai‘i cannot rely on incentives forever. The answer is not “never”—the answer is when the incentive is structured to build a self-sustaining system. That means the credit should function as an investment tool that grows local crew depth, develops career ladders, strengthens local vendors, and builds year-round production capacity.

If the incentive is treated as a blank check—higher percentages and higher caps without required outcomes—then the State can spend more every year and still end up asking the same question next session.

Amendments requested (so I can fully support the bill)

A. Remove or restructure the neighbor-island “bonus” so it only applies when it actually builds local capacity.

I respectfully request the Committee either:

- Remove the higher neighbor-island percentage entirely (return to a single statewide rate),
or
- Convert it into a performance-based bonus that is only earned when productions meet clear metrics, such as:
 - Minimum local hires by category on that island
 - Minimum local vendor spend on that island
 - Minimum training/apprenticeship participation on that island
 - Minimum paid days worked by Hawai‘i residents (not just headcount)

B. Tie the increased credit rates to measurable local outcomes statewide.

- Keep a base credit and make the higher rates a bonus earned only if productions meet targets, such as:
 - Minimum local hire thresholds by department/category (not just overall numbers)
 - Local vendor utilization requirements
 - Workforce training contributions and documented advancement outcomes

C. If the \$60M+ exemption remains, require “super-project” standards.

- Any production receiving the \$60M+ per-production cap exemption should be required to meet higher standards, such as:
 - Higher minimum local hire thresholds (including key departments and advancement roles)
 - A funded training pipeline (apprenticeships/upskilling)
 - Stronger local vendor utilization requirements
 - Clear enforcement tools (see below)

D. Add enforcement and clawbacks for noncompliance or misrepresentation.

- Maintain CPA certification, but also add:
 - Clawbacks/penalties if reported hiring/vendor commitments are not met or if costs are misrepresented
 - Audit authority with consequences that matter (not just reporting)

E. Improve transparency to the public, not just agencies.

- Require DBEDT/DOTAX to publish an annual plain-language summary showing:
 - Credits awarded by production and county
 - Total hires vs local hires by category
 - Local vendor spend estimates
 - Any audits, adjustments, or enforcement actions

Conclusion

I want Hawai‘i to win productions—but also to win long-term: stable local jobs, stronger local vendors, and a workforce that grows from production to production. S.B. 2580 S.D.1 has good accountability elements, but as written it increases the subsidy, creates a major \$60M carve-out, and continues a neighbor-island incentive structure that has not consistently delivered the intended results.

If this Legislature wants to answer its own recurring question—“When will we not need the incentive?”—then the credit must be amended to stop functioning like a blank check and start functioning like a performance-based investment in a self-sustaining Hawai‘i film industry.

For these reasons, I respectfully ask the Committee to support this measure with amendments so the credit rewards real local impact and delivers a stronger ROI for Hawai'i.

Mahalo for the opportunity to testify.

SB-2580-SD-1

Submitted on: 2/13/2026 9:00:35 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Michael Bringman	Individual	Support	Written Testimony Only

Comments:

I support SB2580 SD1. I work in the movie industry as a prop maker. Ever since the tax credit was discontinued, it has negatively impacted my employment. This bill strengthens our industry, supports local workers, and helps ensure that Hawai'i remains an attractive destination for movie makers worldwide.

SB-2580-SD-1

Submitted on: 2/13/2026 9:02:45 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Debra Bringman	Individual	Support	Written Testimony Only

Comments:

I support SB2580 SD1 because this bill strengthens Hawai‘i’s film tax credit in a way that directly benefits theatrical movies as well as streaming productions. The bill explicitly includes feature-length motion pictures as “qualified productions,” meaning major films intended for theatrical release fully qualify for the increased credit rates and expanded incentives. By raising the credit to 27% or 32%, increasing the annual statewide cap to \$60 million, and removing the \$17 million per-production cap for projects spending at least \$60 million, Hawai‘i becomes far more competitive for big-budget films that bring significant economic activity, local hiring, and global exposure to our islands. This bill strengthens our industry, supports local workers, and helps ensure that Hawai‘i remains an attractive destination for blockbuster movies that appear in theaters worldwide.

SB-2580-SD-1

Submitted on: 2/13/2026 10:47:46 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
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 testimony in strong support of SB 2580.

Hawai‘i’s film and television industry is a vital economic engine that supports thousands of local jobs across multiple sectors—not just actors and production crews, but also security, transportation, catering, hospitality, construction, small businesses, and countless independent contractors.

SB 2580 strengthens Hawai‘i’s competitive position in the global production market by increasing the base tax credit and modernizing the program structure. Other states and countries aggressively compete for production dollars. If Hawai‘i does not remain competitive, we risk losing major projects—and the local jobs and economic impact that come with them.

Large-scale productions often bring tens of millions of dollars in direct spending into our local economy. Increasing the credit to 27% / 32% and adjusting the cap structure ensures Hawai‘i remains an attractive and viable filming destination while maintaining responsible fiscal oversight through the annual cap and sunset date.

Beyond economics, the film industry elevates Hawai‘i’s global visibility, showcases our culture, and creates pathways for local residents—especially Native Hawaiians and local youth—to build long-term careers in media, technology, and the arts.

As someone directly involved in the local workforce, I have seen firsthand how productions provide meaningful, well-paying opportunities for local families. These are real jobs that help residents stay in Hawai‘i and support their households.

I respectfully urge the Committee to pass SB 2580 and continue investing in an industry that delivers measurable economic return and long-term opportunity for our state.

Mahalo for the opportunity to testify.

Respectfully,

Travis Asaeli

SB-2580-SD-1

Submitted on: 2/14/2026 10:26:30 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Adam Dulin	Individual	Support	Written Testimony Only

Comments:

I am in SUPPORT of SB 2580.

Film and television production are powerful tools for promoting Hawai‘i, supporting local jobs, and driving long-term economic activity. Recognizing film production as part of the state’s marketing and branding strategy aligns policy with modern realities.

SB 2580 supports local workers, strengthens Hawai‘i’s global visibility, and reinforces the positive relationship between film, tourism, and economic development. I respectfully urge your support.

SB-2580-SD-1

Submitted on: 2/14/2026 10:27:12 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Casey Merrill	Individual	Support	Written Testimony Only

Comments:

The state needs this across all islands. Please pass this. Support SB2580! We crew in the unions and not, are in dire need of some good paying jobs, jobs that last for more than a week of vertical video social media marketing clickbait. We need film and TV shows telling great Hawaiian stories. Please support this.

SB-2580-SD-1

Submitted on: 2/14/2026 10:34:40 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Milo Magno	Individual	Support	Written Testimony Only

Comments:

Again, I'm a disabled veteran who has found healing being on set and pursuing my acting career in Hawaii. Please help me make this happen. I'd love to come be an advocate for disabled veterans on set or speak to lawmakers about these incentives and how it directly relates to the community.

much aloha,

Milo

SB-2580-SD-1

Submitted on: 2/14/2026 10:36:23 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Alexandria Zinov	Individual	Support	Written Testimony Only

Comments:

My name is Alexandria Zinov, and I am a professional performer, choreographer, and dance educator here in Hawai‘i. I am writing in strong support of SB 2580. As someone who works in the performing arts industry every day, I have seen firsthand how film and television productions create real, sustainable jobs for local artists, crew members, small businesses, and families across our islands. When productions come to Hawai‘i, they do not just hire actors they employ dancers, choreographers, stage managers, technicians, costumers, makeup artists, musicians, drivers, caterers, carpenters, and countless local vendors.

SB 2580 modernizes and strengthens Hawai‘i’s competitiveness in an increasingly competitive global production market. If we want Hawai‘i to remain a premier filming destination, we must offer a tax incentive structure that reflects today’s realities.

For artists like myself and for the students I teach who dream of careers in the creative industries this bill represents opportunity, stability, and the ability to build a future here in Hawai‘i.

Sincerely,

Alexandria Zinov

SB-2580-SD-1

Submitted on: 2/14/2026 10:39:49 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Soraya-Elena Perez	Individual	Support	Written Testimony Only

Comments:

Aloha,

My name is Soraya-Elena Perez. I am a local actor, writer, and PA and I support this bill. SB2580 SD 1. I believe that this bill is a direct investment in stable, middle-class jobs for Hawaii's creative workforce. It is my dream to stay in Hawaii and work in my industry here so I urge you to please pass this bill.

Mahalo,

Soraya-Elena Perez

SB-2580-SD-1

Submitted on: 2/14/2026 11:02:27 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Sally "Kalei" Davis	Individual	Support	Written Testimony Only

Comments:

Aloha,

I am Sally "Kalei" Davis.

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

Mahalo,

Kalei

SB-2580-SD-1

Submitted on: 2/14/2026 11:03:54 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Dayva Escobar	Individual	Support	Written Testimony Only

Comments:

I strongly support this bill and the impact it would have on Hawaii's economy and film industry.

SB-2580-SD-1

Submitted on: 2/14/2026 11:24:07 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Leanne Teves	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Senator Donovan M. Dela Cruz, Vice Chair Senator Sharon Y. Moriwaki, and members of the Committee on Ways and Means,

Thank you for the opportunity to submit my testimony in support of SB 2580 SD1. What this bill captures will help Hawaii be in a viable space with regards to having productions come to our wonderful state to film. The employment space, with increased job opportunities, would stabilize this industry. The increase of the tax credit cap to \$60 million annually and extending the sunset date to 2038 will move us forward with attracting larger, long-term productions. Over the past few years we have seen a tremendous decrease in jobs in this filming industry as we all know. Many of my friends, including myself have had to make adjustments due to this very real loss of monetary income. I look forward to once again being able to have more work opportunities in the film industry for not only myself but for all the residents of our great state. Thank you all for your time in reviewing not only my testimony, but all the others as well.

SB-2580-SD-1

Submitted on: 2/14/2026 12:39:32 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Richard Aiwohi-Kim	Individual	Support	Written Testimony Only

Comments:

I strongly support SB 2580.

Modernizing/updating the tax credits and the base tax credits will keep Hawai'i's film industry competitive and ensures better long term planning on production, support and protect local employment and the workforce.

My mental health is in decline as I am worried about job security and I'm hoping that Hawai'i has a long-term production & protection plan to keep productions here on the islands, thus keep a stable economy and job security here in the islands.

I respectfully urge your support.

SB-2580-SD-1

Submitted on: 2/14/2026 1:16:10 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Mariann Tesauro	Individual	Support	Written Testimony Only

Comments:

"I strongly support SB 2580 SD1.

The film tax credit is a proven economic driver that supports local jobs, small businesses, and workforce development across Hawai'i.

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-SD-1

Submitted on: 2/14/2026 1:37:03 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Ixchel Lopez	Individual	Support	Written Testimony Only

Comments:

Aloha. My name is Ixchel López and I strongly support SB 2580 SD1.

The film tax credit is a proven economic driver that supports local jobs, small businesses, and workforce development across Hawai‘i. It's important to me- as it should be to our representatives- that we can stay home to work at home.

Modernizing and strengthening this program ensures Hawai‘i remains competitive and able to attract and retain production. We were once a booming location for production. We can get back to that.

This bill supports long-term industry stability, protects local employment, and strengthens Hawai‘i's creative economy. I respectfully urge your support. I do not want to leave home for opportunities when they could stay right here in our backyard.

SB-2580-SD-1

Submitted on: 2/14/2026 1:46:20 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Randall Yokota	Individual	Support	Written Testimony Only

Comments:

Aloha. I am strongly in support of SB 2580 SD1. Modernizing and strengthening this program ensures Hawai'i remains competitive and able to attract and retain film productions in Hawai'i. This will help support the locals work here in these islands. And, not have to move elsewhere to work. This bill supports longterm industry stability, protects employment and strengthens Hawai'i creative economy. Mahalo for your time

SB-2580-SD-1

Submitted on: 2/14/2026 1:50:40 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Betty Bolton	Individual	Support	Written Testimony Only

Comments:

I strongly support SB2580 Our State needs more local jobs and this bill will help achieve this goal. It will support small business, and families. We need to diversify business in Hawaii and film production is an excellent route to do that. We need to compete with other states and help the film industry grow and have consistency to grow over time. It is such a win win bill for everyone in Hawaii. Please pass this bill and bring back the film industry to Hawaii.

Written Testimony in Strong Support of SB 2580 SD1

Senate Committee on Ways and Means

Thursday, February 19, 2026

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

My name is Marie Hathaway, and I respectfully submit this written testimony in strong support of SB 2580 SD1.

This measure represents a critical and timely investment in Hawai'i's creative economy and workforce. The proposed updates to the Motion Picture, Digital Media, and Film Production Income Tax Credit will help stabilize and grow an industry that provides reliable, middle-class jobs for local residents across a wide range of professions—from camera and lighting crews to carpenters, drivers, caterers, stylists, production assistants, and post-production specialists.

SB 2580 SD1 addresses the realities of today's production landscape and strengthens Hawai'i's ability to compete globally.

The key provisions of this bill are both practical and necessary:

- Excluding high-spend productions over \$60 million from the individual cap signals that Hawai'i is open to large, long-term studio projects that bring substantial economic activity and sustained employment to our islands.
- Including streaming platforms reflects the modern structure of the entertainment industry. Much of today's production comes from streaming services, and our policies must align with this reality in order to remain competitive.
- Extending the sunset date to 2038 provides the long-term predictability production companies require when choosing where to base multi-year projects. Stability in policy leads directly to stability in jobs.

The film and television industry in Hawai'i supports not only creative professionals but also small businesses and local vendors statewide. When productions are active, they generate revenue for hotels, restaurants, transportation providers, construction trades, and countless local service providers. When productions leave due to uncertainty or insufficient incentives, those economic benefits leave with them.

Most importantly, this bill is about people. It supports local families who rely on production work to remain in Hawai'i and build sustainable careers here at home. It helps ensure that our skilled

workforce does not have to relocate to the continent to find consistent employment. And it strengthens a sector that showcases Hawai'i's culture, talent, and natural beauty to the world.

By passing SB 2580 SD1, the Legislature will send a clear message that Hawai'i is committed to maintaining a strong, stable, and competitive creative industry for years to come.

Mahalo for the opportunity to provide testimony and for your continued support of Hawai'i's working families and creative workforce.

Warmest aloha and Respectfully submitted,

Marie Hathaway
Mililani, Hawaii

SB-2580-SD-1

Submitted on: 2/14/2026 2:21:59 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Shereen Balles	Individual	Support	Written Testimony Only

Comments:

Aloha mai Kākou,

My name is Shereen Balles and I am in strong SUPPORT of SB 2580 SD1.

Senate Bill 2580 SD1 aims to attract larger, long-term productions and stabilize our film industry. This bill is a direct investment in stable, middle-class jobs for Hawaii's creative workforce.

Thank you for continuing to support our film industry and for helping to pass forward SB2580 SD 1.

Me ke Aloha Pumehana Pau'ole,

Shereen Balles

SB-2580-SD-1

Submitted on: 2/14/2026 3:15:22 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Ivana Skelin	Individual	Support	Written Testimony Only

Comments:

I wholeheartedly support the implementation of SB2580 SD1. Hawai'i needs to offer these important initiatives to keep filmmaking inviting and competitive with other areas. Now that filmmaking has opened up across the US, it is imperative that the MOST beautiful state Hawai'i is able to offer incentives to draw filmmakers to our region, infusing the local economy, and helping local Hawai'ians who work in the industry to keep living ON Hawai'i and supporting their families and communitie with this work! There are stories that can truly only be told in this beautiful, cinematic, historically rich region. Let's make those stories come alive!!

SB-2580-SD-1

Submitted on: 2/14/2026 3:21:11 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Parker Ellenburg	Individual	Support	Written Testimony Only

Comments:

Hello,

I'm reaching out to ask you to support SB 2580 SD1.

Hawaii gratefully benefits from the film, TV, and "content" industry. And the film tax credit is a vital incentive to those productions which, in turn, support local jobs, small businesses, and families throughout Hawai'i.

Updating this program helps Hawai'i stay appealing as a production location. Without these incentives, other locations out-compete Hawaii.

By supporting this bill you will also be supporting me, my family, and our community. With the work brought by production companies I am able to not only make a living, but also buy local products and services.

Thank you for your support.

-Parker Ellenburg (Stunt Performer)

SB-2580-SD-1

Submitted on: 2/14/2026 3:26:43 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Stephanie Kawasaki	Individual	Support	Written Testimony Only

Comments:

I strongly support SB 2580 SD1.

I have been part of the film industry as an actor for over 20 years. I have seen so much growth and setbacks over the years. There is so much potential for Hawaii.

The film tax credit is a proven economic driver that supports local jobs, small businesses, and workforce development across Hawai'i.

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."

aloha,

Stephanie Kawasaki

SB-2580-SD-1

Submitted on: 2/14/2026 3:33:11 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Peter Rodbell	Individual	Support	Written Testimony Only

Comments:

I strongly support this measure to help secure film and television productions for the state. The ROI for the citizens of Hawaii on this type of tax incentive is very good. Many wages and vendor services are available for local workers.

Thank you for your kind consideration

Peter Rodbell

SB-2580-SD-1

Submitted on: 2/14/2026 4:53:18 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Bryson Chun	Individual	Support	Written Testimony Only

Comments:

As a working television and feature screenwriter born and raised in Hawai'i, I strongly support SB 2580 SD1. While working on set as a writer for the Doogie Kamealoha MD show for Disney, I was proud to see how many of our local crew members were able to make a living working on our show. From PAs, electric, props, wardrobe, talent, etc., it was amazing to see local workers at every level.

Not only did we support people who worked on the production itself, but our locations, craft services, and housing all contributed to the local economy in a meaningful way. Even for a relatively small show on a streaming platform, we were able to bring in millions of dollars to the state and create a love letter to the state that could encourage tourism.

I find myself fortunate to be in a position that I am working in an above-the-line role in the industry and I want to bring shows and movies to Hawai'i, but we are currently being beaten out for contracts because of a lack of competitiveness from a tax standpoint. We provide a level of authenticity and production that it's hard to replicate, but we don't make it fiscally possible in a lot of cases to shoot here.

We're going to continue to lose productions and leave hundreds of millions of dollars on the table if we don't make serious changes at the state level. This bill will go a long way toward creating a sustainable production ecosystem, bringing jobs, supporting tourism, and creating an influx of money into the economy. So again, I wholeheartedly support this legislation.

SB-2580-SD-1

Submitted on: 2/14/2026 5:31:39 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Jeremy Warner	Individual	Support	Written Testimony Only

Comments:

I strongly support SB 2580 SD1.

The film tax credit is a proven economic driver that supports local jobs, small businesses, and workforce development across Hawai'i.

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-SD-1

Submitted on: 2/14/2026 6:36:46 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Brian Wallace	Individual	Support	Written Testimony Only

Comments:

Aloha Chair and Members of the Committee,

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

Growing up, I witnessed firsthand the volatility of Hawai‘i’s film industry. During the era of *Magnum P.I.*, *Birds of Paradise*, *Jake and the Fatman*, and *Fantasy Island*, shows were often short-lived and inconsistent. My father worked in multiple departments just to stay employed. Long gaps between productions meant instability at home. There were times when my family relied on Section 8 housing assistance and food stamps simply to get by. When the industry slows down, it doesn’t just affect studios — it affects families and increases reliance on state resources.

Despite those challenges, my father invested every dollar he could into my education. I attended ‘Iolani School and later the University of Hawai‘i because he believed stability in the industry would one day improve.

When I entered the film industry, I did so during a period when Hawai‘i’s tax incentives made the state competitive. I began my career on *Lost*, which ran for six seasons. For the first time, I experienced consistent, multi-year employment in a single department as a Grip. That consistency allowed many of us to specialize, build real expertise, and learn from experienced crew members who came from the continent.

With continued state support and competitive incentives, Hawai‘i landed *Hawai‘i Five-0*, which ran for ten seasons. For the first time in my department, a primetime network television series hired a local Key Grip — a department head position. That decision allowed us to build a 100% local Grip department. The show’s longevity strengthened our workforce dramatically. Many of those same crew members went on to work on *Magnum P.I.* and *NCIS: Hawai‘i*, proving that Hawai‘i’s workforce could meet the highest professional standards. Major networks trusted our local crews.

When Hawai‘i lost production contracts and Diamond Head Studios leases were not renewed, the impact was immediate and severe. Other states had strengthened their incentives while ours lagged behind. Expert crews that had taken years to build began to fragment. Some workers lost homes. Some left the industry entirely. Others relocated to the mainland to continue their careers. This past year has been extremely difficult for our workforce.

SB 2580 SD1 is critical to rebuilding and stabilizing what has already been proven to work.

By increasing the base credit to 27% / 32%, modernizing definitions to include streaming platforms, extending the sunset date, and increasing the annual cap, this bill restores Hawai‘i’s competitiveness in a marketplace where other states aggressively recruit production.

Film and television productions plan years in advance. Stability and predictability are not optional — they are foundational. Extending the sunset date provides long-term confidence. Increasing the annual cap prevents mid-year bottlenecks that disrupt production pipelines. Recognizing streaming platforms reflects the reality of today’s industry.

For local workers, this bill means the ability to apply our experience. We now have department heads, specialists, and highly skilled crew members whose résumés match any mainland production. What we lack are opportunities. Our foundation and infrastructure exist — but without competitive incentives, there is nothing to build upon.

SB 2580 SD1 is not just about attracting new productions. It is about preserving a workforce that took decades to develop. It is about reducing volatility so families do not relive the instability of earlier eras. It is about ensuring Hawai‘i remains a place where film professionals can build long-term careers at home.

For these reasons, I strongly urge your support of SB 2580 SD1.

Mahalo for the opportunity to testify.

SB-2580-SD-1

Submitted on: 2/14/2026 6:53:26 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Grace Hall	Individual	Support	Written Testimony Only

Comments:

I strongly support SB 2580 SD1.

The film tax credit is a proven economic driver that supports local jobs, small businesses, and workforce development across Hawai'i.

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.

Grace Hall

SB-2580-SD-1

Submitted on: 2/14/2026 7:21:01 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

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

Comments:

Aloha Chair and Members of the Committee,

My name is La Faamausili-Siliato, and I am writing in strong support of SB 2580.

As a working creative professional in Hawai'i, I have seen firsthand how film and television projects create meaningful employment for local performers, crew members, and small businesses.

A strong and competitive tax incentive is essential to keeping productions in Hawai'i. When projects choose our state, they hire local talent, invest in our communities, and provide stable opportunities that allow creative professionals to build careers without leaving home.

SB 2580 supports job creation, economic growth, and long-term sustainability for Hawai'i's creative workforce. I respectfully urge you to pass this bill.

Mahalo for your consideration.

La Faamausili-Siliato

SB-2580-SD-1

Submitted on: 2/14/2026 11:16:06 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Larry O'Brien Jr.	Individual	Support	Written Testimony Only

Comments:

I believe Hawaii should give better tax credit for the film industry. It would help ease with local employment and production in the islands. In addition, there are many individuals with intellectual challenges that are employed as background extras. This industry gives them the opportunity to earn a paycheck instead of relying on additional government services.

SB-2580-SD-1

Submitted on: 2/15/2026 12:05:10 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Jeff Juett	Individual	Support	Written Testimony Only

Comments:

SB-2580-SD-1

Submitted on: 2/15/2026 2:38:26 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

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

Comments:

To the Hawai‘i State Legislature,

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.

Mahalo for your time and consideration.

With respect,
Fabienne Lequertier

Fandom of MagnumPI

SB-2580-SD-1

Submitted on: 2/15/2026 2:51:03 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

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

Comments:

To the Hawai‘i State Legislature,

During the 2025 legislative session, I submitted testimony emphasizing the importance of continued support for Hawai‘i’s film and television industry.

This sector is essential not only to many local families who rely on it for their livelihoods, but also to the overall health of Hawai‘i’s tourism economy. Film and television productions share the islands’ culture, breathtaking landscapes, and the spirit of aloha with audiences across the globe, shaping how millions of people perceive and connect with Hawai‘i.

As a member of the *Magnum P.I.* fandom, I was first introduced to Hawai‘i through the series. That initial connection led me to visit the islands in 2023 and again in 2025, with another trip already planned for August 2026. The values portrayed on screen—community, mutual respect, and aloha—are not fictional ideals; they are authentically present in everyday life throughout the islands.

Film production not only generates quality jobs and supports small businesses, but also motivates visitors like myself to experience Hawai‘i in person. I respectfully urge you to support SB2580, as it plays a meaningful role in strengthening both the creative economy and the tourism sector.

Thank you for your time and thoughtful consideration.

With respect,

Vincent LEQUERTIER

fandom of *Magnum P.I.*

SB-2580-SD-1

Submitted on: 2/15/2026 4:29:23 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Keoni N Clarke	Individual	Support	Written Testimony Only

Comments:

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

My name is Keoni Clarke, and I am Native Hawaiian and a resident of Hawai‘i. I am also a professional makeup artist trained in film, television, and special effects makeup. I am writing in strong support of SB2580.

This bill is incredibly important for sustaining and growing Hawai‘i’s creative economy. Film, television, and digital media productions bring meaningful opportunities for local artists, technicians, and small business owners. As someone trained specifically to work in film and media production, I know firsthand how essential these opportunities are for creative professionals who have chosen to build their careers here at home.

When productions choose Hawai‘i, they do more than film, they invest in our people. They hire local crew, collaborate with local artists, and support local businesses. This allows creative professionals like myself and many others to remain in Hawai‘i instead of being forced to relocate to the mainland to pursue sustainable careers.

Expanding and strengthening these tax incentives helps ensure Hawai‘i remains competitive with other states and countries that actively recruit productions. It sends a clear message that Hawai‘i values its creative workforce and is committed to supporting economic diversification beyond tourism alone.

This bill also helps create long-term career pathways for future generations of Hawai‘i residents interested in film, media, and digital production. It strengthens a creative industry that reflects our unique culture and allows our stories to be told authentically.

I respectfully urge you to pass SB2580 and continue investing in Hawai‘i’s creative workforce and economic future.

Mahalo for your time and your commitment to supporting Hawai‘i’s residents.

Sincerely,
Keoni Clarke
Hawai‘i Resident

SB-2580-SD-1

Submitted on: 2/15/2026 5:55:31 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Laura Aguon	Individual	Support	Written Testimony Only

Comments:

My name is Laura Aguon, and i have been a proud IATSE 665 member for almost 30 years. I VERY much support this bill.

This bill will help to pull our film industry back up and put many of us back to work in our lifelong professions, support our families and communities.and not only bring major support to the island's tourism industry, but also supports so many other small businesses on the islands!

Much mahalo for your consideration

Laura Aguon

SB-2580-SD-1

Submitted on: 2/15/2026 6:25:29 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Alice Abellanida	Individual	Support	Written Testimony Only

Comments:

I support this bill.

SB-2580-SD-1

Submitted on: 2/15/2026 7:17:48 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
kayceekaleofilm@gmail.com	Individual	Support	Written Testimony Only

Comments:

Aloha Chair DeCoite, Vice Chair Wakai, and members of the Senate committee,

My name is Kaycee Kaleo Phillips. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly support SB2580**, Relating to the Motion Picture, Digital Media, and Film Production Income Tax Credit.

Working in the film industry in Hawaii has been a dream come true and I would like to continue working here, so many of my peers have to leave due to the cost of living and lack of opporutnity. The film industry gives me the chance to stay in Hawaii, work here and support local buisnesses here with each project we bring life and energy into spaces that want to be seen by the world.

This bill is a direct investment in stable, middle-class jobs for Hawaii's creative workforce. The changes proposed in SB 2580 will significantly increase Hawai'i'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 generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB 2580 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. I urge your committee to do the same. Thank you for the opportunity to testify.

Mahalo,

Kaycee Kaleo Phillips

SB-2580-SD-1

Submitted on: 2/15/2026 7:35:11 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Rachel Raquino	Individual	Support	Written Testimony Only

Comments:

Chair, Vice Chair, and Members of the Committee:

My name is Rachel Raquino, and I am a resident of ‘Ewa Beach on O‘ahu. I am writing in strong support of SB2580.

Hawai‘i’s film and television industry is far more than entertainment. It is an essential economic driver that supports local families, small businesses, and communities across our state. My husband works in the transportation sector for film and television productions, and through our family’s direct experience, I have seen firsthand how this industry creates stable, high-quality jobs for local residents across a wide range of skill sets from drivers and electricians to caterers, security personnel, construction crews, hospitality workers, and many more.

When productions choose Hawai‘i, the economic impact extends far beyond the set. Hotels are booked, restaurants are filled, equipment is rented locally, and small businesses across the islands benefit. The ripple effect supports our broader economy in meaningful and measurable ways. In addition, the global exposure Hawai‘i receives through film and television promotes tourism and reinforces our brand as a world-class destination.

SB2580 represents an investment in sustaining and strengthening this industry in a competitive national and global market. Other states aggressively pursue productions with strong incentive programs. If Hawai‘i does not remain competitive, we risk losing these opportunities and the local jobs and revenue that come with them.

Supporting SB2580 is about supporting local workers, local families, and local businesses. It is about keeping economic opportunity here at home.

Thank you for the opportunity to provide testimony and for your continued service to our state.

Respectfully,

Rachel Raquino

‘Ewa Beach, Hawai‘i

SB-2580-SD-1

Submitted on: 2/15/2026 8:05:46 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Helena Chow	Individual	Support	Written Testimony Only

Comments:

Mahalo for taking the time to read my testimony in support of SB2580 SD1.

My name is Helena, and I am a licensed makeup artist of 15 years. I started my journey in film 4 years ago and I am proud to be able to make a living in this creative industry. I am writing in strong support of this bill as it would help support many local businesses and local people working in the film industry. As a freelance makeup artist, opportunities/work in film and tv help support my family, it allows me to provide for my family, and invest in my community.

Mahalo for your time and consideration.

SB-2580-SD-1

Submitted on: 2/15/2026 8:21:35 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

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

Comments:

I strongly support SB 2580 SD1.

The film tax credit is a proven economic driver that supports local jobs, small businesses, and workforce development across Hawai‘i.

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-SD-1

Submitted on: 2/15/2026 8:26:40 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Julie Scalpone	Individual	Support	Written Testimony Only

Comments:

Aloha, today I write in support SB2580 SD1. We have seen how not having a sufficient film tax credit hurts the local economy in more ways than one. Let's amend this so productions return. This bill supports local jobs, small businesses, and workforce development across Hawai'i. Modernizing and strengthening this program is imperative. It ensures Hawai'i remains competitive and able to attract and retain productions. Mahalo!

SB-2580-SD-1

Submitted on: 2/15/2026 9:00:05 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Clinton Brewer	Individual	Support	Written Testimony Only

Comments:

Aloha team,

Please support SB2580 SD1. My daughter is a current student at UH Manoa, majoring in theater, desiring to stay here at home to begin her career. We already have issues with affordable food, shelter and clothing, taxes are crazy throughout the state, study after study shows our young adults are fleeing for better opportunity and more affordability. We need jobs on the islands for our children and young adults to be afforded the opportunity to gain real life experiences in film. This includes so much behind the scenes employment opportunities for not just actors but stage management, lighting, security and more. If we as parents and young adults are trying to keep our families in tact and at home, we need jobs and we need to know that we will have continued and stable employment in this industry if we are going to stay and continue with pursuing more advanced school here locally especially with the increased cost of our universities throughout the kingdom , we need to set ourselves up for the future. I personally volunteer for film festivals and support the industry, we need our committee to support as well.

Very Respectfully,

Clinton Brewer

SB-2580-SD-1

Submitted on: 2/15/2026 9:01:29 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Judith Bosco	Individual	Support	Written Testimony Only

Comments:

The Hawaiian film Industry brings jobs to so many people on all islands. This bill will bring production back to Hawaii

SB-2580-SD-1

Submitted on: 2/15/2026 9:09:48 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Darlene Raquino	Individual	Support	Written Testimony Only

Comments:

I am 100% in support of Bill SB2580 now more than ever mostly due to the state of Hawai'i's economy. This bill will help support the daily lives for all citizens. We will see a positive impact if bill SB2580 is passed.

Mahalo

Darlene Raquino

SB-2580-SD-1

Submitted on: 2/15/2026 9:34:08 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Sadie Sarkissian Eckart	Individual	Support	Written Testimony Only

Comments:

Aloha,

My name is Sadie Sarkissian Eckart. I am testifying in Support of Sb2580. This should be granted as the "Movie" productions bring in a substantial amount of kalā for our Lāhui! My main reasons are local employment, restaurants, especially "mom and Pop", hotel, RAC, grocery stores, taxis etc. Basically, everything a local needs in a day they will spend on. It is also free advertising for Hawai'i nei. We shouldn't spend on campaigning to come here, millions of people watch locally filmed shows then decide to come bc of what they saw on TV or movies. Please pass this bill, it's a No Brainer. Keep our Locals employed! It's hard enough when times are good. Let our local people prosper. The film industry deserves to be here also. Ua Mau Ke ea O ka aina i ka Pono.

Sadie Sarkissian Eckart (Resident)

98A Kahako St

Kailua, Hi.,96734

SB-2580-SD-1

Submitted on: 2/15/2026 9:42:19 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

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

Comments:

Hallo,

ich möchte die Filmindustrie auf Hawaii unterstützen da sie wichtig für

die Menschen auf den Hawaiianischen Inseln ist, es hängen viele Arbeitsplätze nicht nur in der

Filmindustrie, sondern auch im Einzelhandel und der Hotelbranche davon ab.

Da ich ein großer Fan der Serie Magnumpi reboot

und Hawaii 5.0 bin liebe ich auch die Insel Oahu sehr. Ich bin auch Mitglied im Fandon Magnumpi und wir unterstützen die heimische Filmindustrie

gerne.

M f g

claudia kühn

SB-2580-SD-1

Submitted on: 2/15/2026 9:45:01 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Barrie Kealoha	Individual	Support	Written Testimony Only

Comments:

Please support this measure to bring back the film industry to Hawai'i.

SB-2580-SD-1

Submitted on: 2/15/2026 9:49:24 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Estrella Raquino	Individual	Support	Written Testimony Only

Comments:

My name is Estrella RAQUINO and I absolutely support passing of this vital bill. My son works in the transportation sector for film and television productions and I have seen firsthand how this industry has not only benefited our communities by creating stable high quality jobs for local residents across a wide range of occupations, but has also showcased to the world Hawai'i's unique beauty and culture. Tourism remains a vital part of our economy and films produced in these islands would promote it as a world class destination. I cannot overemphasize the impact this would make to future generations as well. I strongly recommend your favorable support in passing this bill. Mahalo

SB-2580-SD-1

Submitted on: 2/15/2026 10:18:59 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Taiana Tully	Individual	Support	Written Testimony Only

Comments:

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

My name is Taiana Tully, and I strongly support SB 2580. I am a local Hawai'i based performer working professionally in film and television.

This tax credit is essential to keeping film and television jobs in Hawai'i. When incentives are competitive, productions hire local actors and crew and invest in Hawai'i businesses. When they are not, projects leave the state, taking jobs and income with them.

Film and television work supports a wide range of local workers and small businesses and allows creative professionals like myself to build sustainable careers without leaving Hawai'i. SB 2580 helps keep talent, opportunity, and economic growth here at home.

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

SB-2580-SD-1

Submitted on: 2/15/2026 10:43:26 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Noelle Yoza	Individual	Support	Written Testimony Only

Comments:

I strongly support SB 2580 SD1.

The film tax credit is a proven economic driver that supports local jobs, small businesses, and workforce development across Hawai'i.

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-SD-1

Submitted on: 2/15/2026 10:51:34 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Cameron Prestwich	Individual	Support	Written Testimony Only

Comments:

I strongly support SB 2580 SD1.

The film tax credit is a proven economic driver that supports local jobs, small businesses, and workforce development across Hawai'i.

Modernizing and strengthening this program ensures Hawai'i remains competitive and able to attract and retain production. I've held many jobs, and production work is my favorite. I don't want to work a job that depletes me or have to leave Hawaii to work on 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-SD-1

Submitted on: 2/15/2026 10:59:49 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Lisa Barnes	Individual	Support	Written Testimony Only

Comments:

Hi all, I completely support this bill. I was away from Hawaii for 6 years and am sorry to hear there is a lack of work for fellow actors in the islands.

I've said it before, but after working with my students at UH and in plays and films with our keiki, I recognize that there is an immense amount of talent in Hawaii. Still, the kids need to choose between staying in paradise or a career on the mainland if they want to pursue their dreams. There are many organizations honing the writing, directing, acting talent in Hawaii, and the commitment to working in the film industry has been growing by our local folks! This is so important, as we need stories of Hawaii, told by Hawaiians and those of us who know, love, and appreciate our home.

Please vote yes. We cannot compete with the mainland states' tax breaks at this time. Consider there is an excess cost of bringing materials and talent to the islands, so why would anyone want to shoot there if they can shoot in

- **Georgia (20%–30%):** Remains a top hub with an **uncapped** transferable tax credit. The base rate is 20%, with an additional 10% bonus for including a Georgia logo in the credits. As of 2026, a 20% post-production credit is available for a \$500K spend.
- **California (35%–40%+):** In 2025, the program expanded to \$750 million annually. It offers a 35% credit (40% for relocating TV series) for qualified expenditures. Bonuses include an extra 5% for visual effects (VFX), 5% for filming outside the LA zone, and 10% for hiring local labor.

I would prefer an even greater tax break since the cost is quite high to shoot in Hawaii, but I'll take whatever we can get.

Please support filming in Hawaii. Films and television are a great way to advertise our beautiful state and will contribute to tourism, like Hawaii 5-0 did.

Thanks for listening,

Lisa Barnes

Actor, director, writer, teacher

SB-2580-SD-1

Submitted on: 2/15/2026 11:08:31 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Pono Cummings	Individual	Support	Written Testimony Only

Comments:

I believe this bill will help to support hawaii's film industry by raising tax incentives to get more films made on our islands.

SB-2580-SD-1

Submitted on: 2/15/2026 11:49:20 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Kaliko Fase	Individual	Support	Written Testimony Only

Comments:

My name is Kaliko Fase and I have been in the local Hawaii film industry since 2018. I support this bill fully. It will make Hawaii a more competitive against other states and Countries in terms of filming incentives. It'll help bring the Hawaii film industry back to a place where we can have more jobs and opportunities. Mahalo

SB-2580-SD-1

Submitted on: 2/15/2026 12:16:34 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Nigel Nally	Individual	Support	Written Testimony Only

Comments:

Aloha,

I am a camera assistant on island and have been fortunate to work on some great shows out here..

As we all know the industry has slowed down..but with the help of this bill being pushed through we can bring the work back to Hawaii.

Work not only provides for so many ohana, but supports the local community, through retailers, local mom and pop stores, hotels etc..

Coming from NZ and working on Lord of the Rings I have seen what big shows can do for exposure and tourism..the number of people that go through Hobbiton is insane..and that's just one of the shooting locations..

Hawaii can have that too with the help of this bill going through

let's showcase Hawaii's beauty..and get our talented technicians back working

mahalo

Nigel Nally

SB-2580-SD-1

Submitted on: 2/15/2026 12:21:40 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Jude Weng	Individual	Support	Written Testimony Only

Comments:

My name is Jude Weng. I am a feature film and television director who has worked across nearly every major studio and streaming platform. I had the privilege of directing the Netflix feature Finding 'Ohana, which was filmed in Hawai'i.

That experience deeply shaped my understanding of what responsible, community-centered filmmaking can and should look like. Our production relied on local crews, local vendors, local performers, and local locations. The economic impact was real and immediate. More importantly, the relationships built between visiting productions and Hawai'i's creative community were lasting.

Bills like SB2580 SD1 are essential to sustaining this kind of positive ecosystem.

Film and television incentives are not giveaways. They are proven economic engines that create thousands of middle-class jobs, support small businesses, and keep creative talent working at home rather than forcing them to leave the state. When these programs are stable and competitive, productions choose Hawai'i. When they are not, productions simply go elsewhere.

SB2580 SD1 strengthens Hawai'i's ability to remain competitive while prioritizing local hiring and long-term workforce development. It helps ensure that the benefits of production flow directly to Hawai'i residents and not just outside companies.

I have seen firsthand what happens when a state invests in its creative economy. It leads to jobs, training, cultural visibility, and pride. Hawai'i has stories that deserve to be told by the people who live there. SB2580 SD1 helps make that possible.

I strongly urge you to support SB2580 SD1.

Mahalo for your time and consideration.

SB-2580-SD-1

Submitted on: 2/15/2026 12:30:20 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Juvana Soliven	Individual	Support	Written Testimony Only

Comments:

I support SB2580 because artists should be able to make a living wage.

SB-2580-SD-1

Submitted on: 2/15/2026 1:01:36 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Andrew Kamoku	Individual	Support	Written Testimony Only

Comments:

We have incredible minds, talent, and heart here in Hawaii for visual storytelling. We have the most amazing landscapes this earth has to offer. We need to build this industry up and not halt or stop it. Ty for your time...

SB-2580-SD-1

Submitted on: 2/15/2026 1:02:26 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Cassie Fillhart	Individual	Support	Written Testimony Only

Comments:

I strongly support this bill!

I haven't had any work for over a year, I am struggling to pay my bills and don't want to have to move off island to pursue my passion as an actor.

Thank You!

SB-2580-SD-1

Submitted on: 2/15/2026 1:07:41 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
William Self	Individual	Support	Written Testimony Only

Comments:

Dear good Senators of the Great State of Hawaii;

Aloha!

I Strongly Support SB2580 and I urge you to do the same!

It's simply a solid investment into our Keiki's future with Hawaiian Story telling, as well as being great Marketing Strategy for Tourism in the immediate future!.... this is a No Brainer Vote!!

Wishing you all well, with wisdom, dilligence and Mana going forward into our collective future!

Warmest Regards,

William Self

SB-2580-SD-1

Submitted on: 2/15/2026 1:40:47 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
sue chipperton	Individual	Support	Written Testimony Only

Comments:

WRITTEN TESTIMONY IN SUPPORT OF SB 2850, SD 1

**Relating to the Motion Picture, Digital Media, and Film Production Income Tax Credit
Position: STRONGLY SUPPORT**

To: Chair and Members,

From: Sue Chipperton, Owner, Check The Gate - supplying animals for film and TV (Hawai‘i)

Date: February 15, 2026

Re: SB 2850, SD 1 — Support

Aloha Chair and Members,

My name is **Sue Chipperton**, and I am the owner of **Check The Gate**, a Hawai‘i-based company that supplies and trains animals for film and television productions. I am writing in **strong support of SB 2850, SD 1**, because this measure is essential to getting Hawai‘i’s film industry working again—and keeping local workers like me from being forced out of the state or out of the industry altogether.

I am a **one-woman operation**. Since starting Check The Gate in **2014**, I have worked on **approximately 90% of productions** that have filmed here requiring animal services. That means I am not only providing trained animals on set—I am also supporting safety, compliance, and efficiency for production days, and helping Hawai‘i deliver the professional results that keep productions returning.

But the hard truth is this: **I have not worked in two and a half years** due to the steep decline in film work in Hawai‘i. That doesn’t just affect me—it affects the entire local crew ecosystem. We have talented, experienced Hawai‘i residents who built careers here, invested here, and pay taxes here. We need the work to come back.

SB 2850, SD 1 makes targeted, practical changes that directly improve Hawai‘i’s ability to compete for productions:

- **Raises the credit to 27% on O‘ahu and 32% on the neighbor islands**, helping Hawai‘i compete with other jurisdictions that have become more aggressive and more attractive.

- **Sets a \$60 million annual cap**, creating a clearer runway for multiple productions to plan and commit to Hawai‘i.
- **Updates the program for modern production realities**, including **streaming productions**, which are now a major driver of industry employment.
- **Adds accountability through independent third-party certification**, strengthening transparency and confidence in the program.
- **Adjusts the per-production cap** so that productions spending **\$60 million or more** in qualified costs are not limited by the current **\$17 million** cap—this is exactly the type of policy detail that can determine whether a large project chooses Hawai‘i or goes elsewhere.
- **Extends the life of the credit**, providing the long-term certainty productions require to plan multi-year slates and series work.

For local workers, predictability matters. When production slows down for years at a time, we lose people permanently—crew move away, change careers, or simply cannot afford to stay. Once that workforce is gone, Hawai‘i becomes less competitive regardless of scenery, because productions need trained, reliable local professionals to execute safely and efficiently.

This bill is not abstract to me. It is about whether Hawai‘i-based support crew—people who have built our lives here—can **return to work**.

I respectfully urge you to **PASS SB 2850, SD 1** and help restore consistent production activity that sustains local jobs, small businesses, and Hawai‘i’s creative economy.

Mahalo for your time and consideration.

Respectfully,
Sue Chipperton
Owner, **Check The Gate** (Hawai‘i)

SB-2580-SD-1

Submitted on: 2/15/2026 1:41:35 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Kristin Sifton	Individual	Support	Written Testimony Only

Comments:

"I strongly support SB 2580 SD1.

The film tax credit is a proven economic driver that supports local jobs, small businesses, and workforce development across Hawai'i.

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."

I personally have been impacted by the lack of work in my field. I am a local union 665 member for 16 years. I have been out of work in my industry for the past 2 years. It's heavily based on the lack of filming that's not being done here in Hawaii due to taxes. Ty

SB-2580-SD-1

Submitted on: 2/15/2026 1:41:50 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Michelle Umipeg	Individual	Support	Written Testimony Only

Comments:

I strongly support SB 2580 SD1.

I've been in the local TV/film industry since 2018. I'm fortunate to currently work on Untamed, the Warner Brothers show distributed by Netflix. I previously worked on NCIS: Hawai'i until the show got canceled in 2024.

I was out of work for nearly a year and had difficulty finding a job outside of the TV/film industry because future employers thought I would leave them for a show. I worked a "regular" job for six months until I got the opportunity to work on Untamed and started work in December 2025. I'll be working with them until we wrap in mid-June.

It's uncertain if I will get on another production after that. If we don't have more productions coming through, I may have to get another job outside of the TV/film industry again or possibly relocate to the continent to find TV/film work. I would like to stay in Hawai'i as long as possible as I have a strong network here. Once I get more experience, I would like to create a show that employs as many local cast and crew as possible, so that we can keep TV/film jobs in Hawai'i.

The film tax credit is a proven economic driver that supports local jobs, small businesses, and workforce development across Hawai'i.

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-SD-1

Submitted on: 2/15/2026 1:44:41 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Yolanda Bryant	Individual	Support	Written Testimony Only

Comments:

Strong support for I have many friends & family working for our film industry.

SB-2580-SD-1

Submitted on: 2/15/2026 2:01:13 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Andrew "Beau" Michael	Individual	Support	Written Testimony Only

Comments:

Why would we not want our tax incentives to be increased? Do we want more tv&film productions to continue going elsewhere? Or do we want more productions to come here? Better yet, does having more tv&film productions come here help or hurt our economy!? The answer is simple- by having our tax incentives increased it provides us better odds in winning over more productions to be filmed here. By having more productions choosing to film here, our local businesses, and overall economy are greatly impacted in the best ways possible. We will continue to make sure these productions have a minimal footprint to the 'āina while ensuring we shop local and inevitably helping our economy grow. In order to do that, we need to have our tax incentives raised to help persuade these larger productions to keep choosing us. Approving this bill helps us all! Rejecting this bill hurts us all! Why would the state want to hurt its own people and economy!? What is holding you back from doing everything you can to pass this bill!? Our people need you to do what's right...and the right thing to do is pass this bill!

SB-2580-SD-1

Submitted on: 2/15/2026 2:02:16 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Jenna Oda	Individual	Support	Written Testimony Only

Comments:

WRITTEN TESTIMONY IN SUPPORT OF SB 2580, SD 1

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

Position: STRONGLY SUPPORT

To: Chair and Members,

From:

Date: February 15, 2026

Re: SB 2580, SD 1 — Support

Aloha Chair and Members,

I am writing in strong support of SB 2580, SD 1, because this measure is essential to getting Hawai‘i’s film industry working again—and keeping local workers like me from being forced out of the state or out of the industry altogether.

SB 2580, SD 1 makes targeted, practical changes that directly improve Hawai‘i’s ability to compete for productions:

- Raises the credit to 27% on O‘ahu and 32% on the neighbor islands, helping Hawai‘i compete with other jurisdictions that have become more aggressive and more attractive.
- Sets a \$60 million annual cap, creating a clearer runway for multiple productions to plan and commit to Hawai‘i.

- Updates the program for modern production realities, including streaming productions, which are now a major driver of industry employment.
- Adds accountability through independent third-party certification, strengthening transparency and confidence in the program.
- Adjusts the per-production cap so that productions spending \$60 million or more in qualified costs are not limited by the current \$17 million cap—this is exactly the type of policy detail that can determine whether a large project chooses Hawai‘i or goes elsewhere.
- Extends the life of the credit, providing the long-term certainty productions require to plan multi-year slates and series work.

For local workers, predictability matters. When production slows down for years at a time, we lose people permanently—crew move away, change careers, or simply cannot afford to stay. Once that workforce is gone, Hawai‘i becomes less competitive regardless of scenery, because productions need trained, reliable local professionals to execute safely and efficiently.

I respectfully urge you to PASS SB 2580, SD 1 and help restore consistent production activity that sustains local jobs, small businesses, and Hawai‘i’s creative economy.

Mahalo for your time and consideration.

SB-2580-SD-1

Submitted on: 2/15/2026 2:05:28 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Destani-mae Manthei	Individual	Support	Written Testimony Only

Comments:

This is such a big thing for us Hawai'i people in so many ways. You can't take this away. It improves a lot in which your guys eyes you may not see this but yet you guys see a lot of other unnecessary things improving like building more big buildings.

SB-2580-SD-1

Submitted on: 2/15/2026 2:47:14 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
tina ah puck	Individual	Support	Written Testimony Only

Comments:

Support

SB-2580-SD-1

Submitted on: 2/15/2026 4:16:17 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

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

Comments:

Aloha Chair Dela Cruz and members of the Committee,

I am writing today as the spouse of a local film production worker. I am submitting this testimony in strong support of SB 2580 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.

SB 2580 addresses the real-world needs of Hawai‘i’s working families by:

- **Providing Long-Term Certainty:** Extending the sunset date to 2038 means my family doesn’t have to wonder if the industry will disappear in a few years. It gives us the confidence to stay in Hawai‘i rather than moving to the mainland for work.
- **Encouraging Large-Scale Investment:** By lifting the \$17 million cap for major productions, you are ensuring that the "big" shows—the ones that employ hundreds of local residents for months at a time—keep coming back to the islands.

The inclusion of streaming platforms and the increase of the annual cap to \$60 million are long overdue updates that reflect what it takes to be competitive in the current industry. The third-party certification written into this bill ensures that these funds are handled responsibly, protecting the taxpayers while growing the economy.

I urge you to support SB 2580 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



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**, 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 explicitly including certain streaming productions as qualified productions, the bill recognizes the reality of how content is now made and distributed. Streaming is no longer emerging, it is the dominant model. Hawai'i must keep pace or risk irrelevance in the global production market.

Raising the annual cap grows local opportunities.

Increasing the annual credit cap to **\$60 million** ensures Hawai'i can accommodate multiple productions in a single year without turning away projects that would otherwise hire local crew, rent local equipment, book hotels, and patronize small businesses. These productions create real, measurable economic activity that circulates throughout the state.

Large productions do not crowd out local benefits.

Excluding productions that incur **\$60 million or more** in qualified costs from the per-production \$17 million cap allows Hawai'i to attract major projects while still maintaining guardrails. These large-scale productions bring long-term infrastructure development, workforce upskilling, and global visibility that benefit local creators and small businesses alike.

Extending the sunset provides stability.

Extending the program to **January 1, 2038** gives producers, studios, and local organizations the certainty needed to plan multi-year investments. Stability is critical for workforce development, infrastructure growth, and the long-term success of local talent pipelines like 'Ohina Labs.

For 'Ohina Labs, this bill is not an abstract policy, it directly impacts whether local filmmakers can build careers here, whether young people can see a future in the creative industries, and whether Hawai'i continues to tell its own stories rather than simply hosting productions that pass through.

SB2580 is a smart, balanced, and necessary update to a proven economic driver. We respectfully urge the committee to **pass SB2580** and continue Hawai'i's commitment to a creative economy that is locally rooted, globally competitive, and economically impactful.

Mahalo for the opportunity to testify.

Respectfully submitted,

Gerard Elmore

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

Executive Director

'Ohina Labs

SB-2580-SD-1

Submitted on: 2/15/2026 7:07:17 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Emery Hookano-Briel	Individual	Support	Written Testimony Only

Comments:

Aloha Chair and Members of the Committee,

My name is Emery, and I am a 9 year old actress in Hawai'i. I support SB2580 SD1.

Film productions bring outside money into Hawai'i and create real jobs for local residents. I understand that the State must carefully consider costs, but without competitive tax credits, productions will choose other locations. Supporting this bill helps keep jobs, training opportunities, and economic activity here in Hawai'i.

Mahalo for your time and consideration.

Respectfully,

Emery Hookano-Briel

SB-2580-SD-1

Submitted on: 2/15/2026 7:16:58 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Michael Cruickshank	Individual	Support	Written Testimony Only

Comments:

Just here to say how much the passing of Senate Bill 2580 would mean to the large number of folks who have come to rely on the film industry as a source of income. To be able to compete with tax credits against other locations is going to be critical to keep this industry alive. The industry provides good wage jobs, health care, and future pension support for most of us who have made a career of working in the film and television industry. the downstream affect to local businesses, restaurants, etc is also immeasurable and keeping Hawaii competitive in terms of productions choosing to film here is paramount to sustaining employess and their families who would otherwise be struggling to survive in Hawaii.

Thank you for your time reading this testimony

SB-2580-SD-1

Submitted on: 2/15/2026 7:24:34 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Serena Flores	Individual	Support	Written Testimony Only

Comments:

I strongly support SB 2580.

As a worker in Hawai‘i’s film industry, I have directly experienced how competitive tax credits determine whether productions stay in Hawai‘i or move elsewhere. When productions leave, local jobs disappear, impacting crew members, actors, vendors, and the small businesses that rely on this work.

SB 2580 strengthens Hawai‘i’s film tax credit, helping our state remain competitive with other production hubs and encouraging large productions to hire locally and invest in our communities. Film and television production supports working families and diversifies our economy beyond tourism.

This bill is essential to keeping film jobs in Hawai‘i and sustaining a long-term, local industry. I respectfully urge your support.

Mahalo for the opportunity to testify.

SB-2580-SD-1

Submitted on: 2/15/2026 7:52:15 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Justin Kalani Burbage	Individual	Support	Written Testimony Only

Comments:

Aloha,

My name is Justin Kalani Burbage. I'm a local filmmaker and director born and raised here in Hawai'i, and I'm writing in **strong support** of SB2580.

Film isn't just an industry to me it's how I provide for my family. It's how I tell our stories. It's how I stay home.

Right now, so many of us who work in film are constantly faced with the same decision: leave Hawai'i to chase opportunity, or stay and struggle to find consistent work. I don't want to have to go to the mainland just to give my livelihood, and my family, a real chance. I want to build something here. I want to hire local crew. I want to mentor local talent. I want our kids to believe they can have a creative career without leaving the islands.

SB2580 helps make that possible.

When productions come here, it doesn't just help directors. It supports local grips, electricians, PAs, caterers, drivers, post-production artists, small businesses, and so many families behind the scenes. It keeps money circulating in our communities. It strengthens an industry that already has deep roots here.

We are competing with states and countries that aggressively support their film industries. If we don't stay competitive, the work leaves and so do the people.

I love Hawai'i. My home is here. My family is here. I want my career to be here too.

Please support SB2580 and help give local creatives a real shot at building sustainable careers without having to leave the place we love.

Mahalo for your time and consideration.

Justin Kalani Burbage

SB-2580-SD-1

Submitted on: 2/15/2026 9:44:42 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Kevin Yamada	Individual	Support	Written Testimony Only

Comments:

I strongly support SB 2580 SD1.

I've been a professional actor for over 20 years. Including 10 years in NY & PA. Hawai'i can thrive like these east coast states if we have the support.

The film tax credit is a proven economic driver that supports local jobs, small businesses, and workforce development across Hawai'i.

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-SD-1

Submitted on: 2/15/2026 10:39:14 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
NICOLE ROMBAOA	Individual	Support	Written Testimony Only

Comments:

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

My name is Nicole Rombaoa, and I am writing in strong support of SB2580.

As a working professional in Hawai‘i’s creative and wellness industries, I have seen firsthand how policy decisions directly shape opportunity, economic mobility, and long-term sustainability for local residents. Legislation like SB2580 represents more than a line item in the budget — it is an investment in people, in infrastructure, and in Hawai‘i’s future.

When we strengthen strategic sectors of our economy, we create pathways for local talent to build careers without leaving the islands. We retain skilled professionals, we develop new pipelines for youth, and we signal that Hawai‘i is serious about growth that is both innovative and community-centered.

SB2580 supports a forward-thinking framework that recognizes the importance of long-term economic resilience. In a time when many industries are navigating uncertainty, proactive policy is essential. This measure helps position Hawai‘i to remain competitive while honoring the unique cultural and economic landscape of our state.

I respectfully urge you to pass SB2580 and continue building a Hawai‘i where local professionals, creatives, and entrepreneurs can thrive.

Mahalo for the opportunity to testify.

Sincerely,

Nicole Rombaoa

SB-2580-SD-1

Submitted on: 2/15/2026 11:36:14 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Jodi Liu	Individual	Support	Written Testimony Only

Comments:

Senate Committee on Ways and Means,

I am submitting testimony in SUPPORT of SB 2580. Passing this bill would have such a positive impact on the economy of Hawaii and would be a huge boost for the industry. My youngest son Cody is in the film and TV industry as an actor, but has had to move all the way to Atlanta Georgia several years ago to be where the studios and the opportunities are. He saved all his money and moved there when he was just 20 years old. He didn't know a soul in Atlanta. It's hard for me as mom not knowing when he will "make it". He's very good at what he does and he works hard and because of that I know he will make it one day, I just don't know when. He would really like to come home and do more work here. We all miss him and would love to have him home more often. Unfortunately there hasn't been much film work being done in Hawai'i but I believe passing SB2580 would drastically change that. It would be wonderful to have my son home more often to work on projects here. That applies to many of our Hawaii born actors and actresses and those working in other parts of the film industry that have had to leave Hawaii to find work in other states that are much more supportive of the industry. This would open doors to so many more opportunities for them here in their home of Hawai'i. Thank you for voting for this bill!

Mahalo,

Jodi Liu

SB-2580-SD-1

Submitted on: 2/16/2026 4:12:00 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Blaine De Ramos	Individual	Support	Written Testimony Only

Comments:

I support SB2580

SB-2580-SD-1

Submitted on: 2/16/2026 5:50:00 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Deven English	Individual	Support	Written Testimony Only

Comments:

I am in support of this bill

SB-2580-SD-1

Submitted on: 2/16/2026 7:29:40 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Tara LauLu	Individual	Support	Written Testimony Only

Comments:

Aloha my Name is Tara F. LauLu

Representing HAWAII Film Industry that my families worked for & also Fandoms of MagnumPI.

I'm fully here to support the Bill SB2580 SDI for HAWAII Film Industry. It's important that you passed this Bill.

FOR PURPOSE-----

Film Productions creates jobs , support local Businesses & Bring Visitors to HAWAII Nei for the First time & they will continue to visit.

I RESPECTFULLY SUPPORT THIS BILL AS IT PLAYS AN IMPORTANT ROLE IN CREATIVE ECONOMY & TOURISM.

MUCH MAHALO NUI LOA.

TARA F. LAULU

FANDOMS OF MAGNUMPI

SB-2580-SD-1

Submitted on: 2/16/2026 7:37:56 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Wainani Tomich	Individual	Support	Written Testimony Only

Comments:

I strongly support SB2580 SD1

Hawaii needs strong incentives and a stable environment in order to be competitive in an international "playing field" .

I have worked in the film industry for 32 years. These last 18 months have been incredibly difficult with no meaningful work in the islands.

I respectfully urge you to support this bill.

SB-2580-SD-1

Submitted on: 2/16/2026 7:51:24 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Haunani Ford	Individual	Support	Written Testimony Only

Comments:

I am in support of helping the film industry grow here in Hawaii. It could help to diversify our economy and create more jobs for those that want to pursue careers in film without having to move away.

SB-2580-SD-1

Submitted on: 2/16/2026 8:06:07 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Aileen Lily	Individual	Support	Written Testimony Only

Comments:

As someone who grew up in the film industry in Hawaii, I had experienced the success I was able to accomplish from in front of the camera to behind, not to mention what the film industry does for Hawaii's economy.

We need this Bill to pass,

Mahalo Nui Loa, Lily Acain of Aloha Casting

SB-2580-SD-1

Submitted on: 2/16/2026 8:29:29 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Joni Keamoai	Individual	Support	Written Testimony Only

Comments:

I am in full support of SB 2580 to keep filmmaking here at home in Hawai‘i. There is still so much meaningful work to be done, so many mo‘olelo waiting to be shared.

As an author and songwriter, I dream of bringing my stories to life through film ~ stories that honor Hawai‘i’s rich history, culture, language, and people. Film is more than entertainment; it’s a powerful way to preserve ‘ike, uplift our voices, and share who we are with the world in an authentic way.

Yes, films like Lilo & Stitch and Chief of War spark global interest in visiting Hawai‘i, and that visibility can benefit our islands. But this is about more than tourism. It’s about opportunity. It’s about ensuring that Hawaiians and local families can build sustainable careers in the film industry without having to leave home to do so.

From actors, actresses, screenwriters, and producers to the hardworking crew; camera operators, grips, stunt men and women, craft services, and every hand behind the scenes — our people deserve the chance to thrive right here in their own homeland.

One day, I hope to collaborate with these talented individuals and contribute my own mo‘olelo to the screen. In order for that to happen, filmmaking must remain here in Hawai‘i.

Let’s continue creating. Let’s continue telling our stories. Let’s keep filmmaking alive at home, where it belongs.

With aloha and gratitude,

Joni Keamoai 🌸

SB-2580-SD-1

Submitted on: 2/16/2026 8:31:31 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Phyllis Bruce	Individual	Support	Written Testimony Only

Comments:

I am writing in support of this bill. While I do not reside in Hawaii, it is because of watching shows filmed in Hawaii I have come to love your state and its people. This bill will benefit so many people--writers, retailers, actors, restaurants, home rentals, tourist sites--virtually every type of business on your beautiful island...and in a positive way! I was a huge fan of Magnum PI, which honored not only our veterans, but your beautiful Hawaiian culture. I would rather support Hawaii than another country other than the United States. You have the power to do this by supporting this bill. It is so very worth it.

Thank you for your consideration!

SB-2580-SD-1

Submitted on: 2/16/2026 8:32:59 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Robert Bates	Individual	Support	Written Testimony Only

Comments:

Aloha,

I support this bill because it affords my company the potential to bring more offshore capital into the state for our film and TV productions.

My personal agenda is to create more business in Hawaii, and to enhance local business-to-business sales. With a tax credit increase to 27% the number of willing investors increase, allowing my company to secure equity from a greater number of industry participants.

Thank you,

Robert Bates

808-383-7383

SB-2580-SD-1

Submitted on: 2/16/2026 8:38:08 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Amy Adams	Individual	Support	Written Testimony Only

Comments:

I, as an actress and crew member, strongly support SB 2580 SD1.

The film tax credit is a proven economic driver that supports local jobs, small businesses, and workforce development across Hawai'i. 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.

The film industry has made it possible for me to pay my rent, buy groceries, pay my bills and for a time even paid my health insurance when I was working consistantly enough. It supported me through most of Covid shut down. The film industry is a vital part of the local economy and local charm of this state. When the film industry is popping we have some of the best talent anywhere getting opportunities to work and my strides in their careers that further the prowess and raise everyone up. So many support industries gettmoney added ii to their bottom line. And incredible talent comes here to work which also raised the knowledge and power of local creatives- they say you get better at tennis when you play against someone better than you...when you work for the top of the industry it raises the bat for everyone. when we don't have the work here, crew and talent have to leave island to survive. So not only do we lose that talent we lose the next generation of film experts because they are not being taught and apprenticed.

I personally have loved living here for 15 years and have been given many opportunities in the film industry and consider it one of the reasons why it would be a tough thing to leave behind having made all this progress here, but as I get to retirement age, I need the work to be consistant or I will have to move elsewhere. I know it is the same for others.

please support the film industry and all the benefits a thriving film industry brings (funds for film and so many other industries, ongoing advertisement for Hawai'i tourism, pride, education, artistry, etc

Look at the effect a single movie has had on our economy - Lilo & Stitch. it was the number one box office seller in the world. how do you even consider how much funds that will bring to the state in tourism? wHile it greatly supported local cast and local crew. Then Chief of War followed closely behind. Keep that momentum going. We cannot afford to lose our chance to film grey stories here to New Zealand. We have the talent here. Let them work and help bring more and more work to the islands.

Mahalo-

Mia Adams

[imdb.me/MiaAdams](https://www.imdb.com/name/nm1020000/)

in have worked on

Big Eyes, Lilo & Stitch, Hawai'i-Five 0, Rescue Hi Surf, Magnum PI, The Naked Director, The Wrong Missy, and others in significant ways that helped me survive.

as well as Jurassic World and countless other projects as a background artist which is always a nice boost to one's paycheck and fun to be a part of.

SB-2580-SD-1

Submitted on: 2/16/2026 9:02:24 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Rachel Whitley	Individual	Support	Written Testimony Only

Comments:

I have been luck enough to be worknig in the TV and Film industry since 2001 and I strongly support SB 2580 SD1.

The film tax credit is a proven economic driver that supports local jobs, small businesses, and workforce development across Hawai‘i. I have been abe to join a union, support my family, own a home and stay in hawaii for 25 years because of previous insentives... this new bill is essential in Modernizing and strengthening tmy industry. This program ensures Hawai‘i remains competitive and able to attract and retain production.

What Hollywood needs to ensure they can bring productions to Hawaii is long-term industry stability. This bill protects local employment, and strengthens Hawai‘i’s creative economy. I respectfully urge your support.

SB-2580-SD-1

Submitted on: 2/16/2026 9:21:07 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Ute K Finch	Individual	Support	Written Testimony Only

Comments:

Legislators - this is important. No more debating and analyzing. Please support working professionals in this industry. mahalo!

SB-2580-SD-1

Submitted on: 2/16/2026 10:00:21 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Kyla Hee	Individual	Support	Written Testimony Only

Comments:

I support this bill!!

SB-2580-SD-1

Submitted on: 2/16/2026 10:22:10 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Shelby "Pikachu" Billionaire	Testifying for Kingdom of The Hawaiian Islands & Ohana Unity Party	Support	Written Testimony Only

Comments:

****Testimony in Strong Support of SB2580 SD1 – Relating to the Motion Picture, Digital Media, and Film Production Income Tax Credit****

Aloha kakou, Chair and Members of the Committee,

I am Master Shelby "Pikachu" Billionaire, HRM, Kingdom of The Hawaiian Islands, H.I., Chairman of the Ohana Unity Party. Aloha nui loa from the heart of our islands, where we live by the guiding spirit of ****aloha****—love, compassion, mercy, kindness, and grace—and where ****‘ohana**** means we invest in opportunities that uplift our communities, create good jobs for our keiki and families, and celebrate our culture on the world stage, as the ‘ōlelo no‘eau teaches: ***‘Ike aku, ‘ike mai. Kōkua aku, kōkua mai. Pēlā ka nohona ‘ohana.*** “Observe others, be observed. Help others, be helped. That is the way of family life.”

Today, I stand in full, enthusiastic support of SB2580 SD1, urging its swift passage to strengthen and expand Hawaii’s Motion Picture, Digital Media, and Film Production Income Tax Credit—bringing more film, TV, streaming, and digital media productions to our islands, boosting our economy, and creating sustainable careers for local talent. This forward-thinking bill, in its Senate Draft 1 version, enhances the existing tax credit under Chapter 235, Hawaii Revised Statutes, to make Hawaii more competitive in the global entertainment industry. Key provisions include: - Increasing the credit rate to ****27%**** of qualified production costs for productions in counties with populations over 700,000 (primarily O‘ahu) and ****32%**** for counties with 700,000 or less (neighbor islands)—recognizing higher costs on O‘ahu while providing extra incentive to film on Maui, Hawaii Island, Kauai, and Molokai/Lanai.

- Raising the annual statewide cap on total credits claimed to ****\$60 million****—a significant increase to accommodate growing demand and larger projects.

- Extending the sunset date of the credit to ****2050****—providing long-term certainty for investors, producers, and local workforce development.

- Excluding qualified productions with at least ****\$60 million**** in qualified costs from the per-production cap of ****\$17 million****—allowing blockbuster or major streaming projects to claim full benefits without hitting limits. - Requiring independent third-party certification for claims

submitted to the Department of Business, Economic Development, and Tourism (DBEDT) to ensure transparency and compliance.

- Amending the definition of "qualified production" to explicitly include certain streaming platform productions and defining "streaming platform" to capture modern digital media. Hawaii's film industry has tremendous potential to drive economic growth: productions bring millions in direct spending on hotels, catering, equipment rentals, transportation, and local hires—while showcasing our 'āina and culture globally. The current credit has attracted projects that create high-quality, union and non-union jobs in creative fields, technical trades, and support services—sectors where our residents can build long-term careers.

By increasing rates (especially for neighbor islands hit hard by challenges like wildfires), raising the cap to \$60 million annually, and extending to 2050, this bill positions Hawaii to compete with states offering aggressive incentives, draws more streaming and digital media (a booming sector), and supports workforce training for local crew and talent. This is **mālama 'āina** and **kuleana** in action: investing in an industry that respects our environment (with location guidelines), boosts tourism through exposure, and provides equitable opportunities across islands.

With the right tools, we can grow jobs, revenue, and pride in our Hawaiian stories told by our people. **In closing, with deepest aloha and a call to mālama our 'ohana by expanding opportunities in film and media, I respectfully ask the Committee to pass SB2580 SD1 without delay.**

Key reasons include:**- Boosted credit rates (27% O'ahu, 32% neighbor islands) to make Hawaii competitive and prioritize filming on all islands—spreading economic benefits equitably. - Increased annual cap to \$60 million and removal of per-production limits for large projects (\$60M+ qualified costs)—attracting major films, series, and streaming content that create hundreds of jobs. - Extension to 2050 for long-term stability—giving producers confidence to plan and invest in Hawaii's workforce and infrastructure.**

- Required third-party certification for claims—ensuring accountability, transparency, and proper use of taxpayer-supported incentives. - True embodiment of Hawaiian values: **aloha**, **'ohana**, **mālama**, and **kōkua aku, kōkua mai**—growing jobs for local talent, showcasing our culture, supporting neighbor island recovery, and building a thriving creative economy with heart and wisdom.

Mahalo nui loa for your kuleana in this exciting work to elevate Hawaii's film industry. I am available for any questions and urge you to pass SB2580 SD1—let us roll cameras with aloha in action.

Master Shelby "Pikachu" Billionaire, HRM Kingdom of The Hawaiian Islands, H.I. Ohana Unity Party, Chairman www.Ohanaunityparty.com Presidentbillionaire@gmail.com

Testimony in Support of SB2580

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

My name is Lisa Coll, and I am writing in strong support of SB2580.

As a film and television professional with decades of experience working in production—both in Hawai‘i and across the mainland—I have seen firsthand how critical competitive tax incentives are to attracting and retaining projects. Increasing and strengthening Hawai‘i’s film tax credit ensures that our state remains a viable and desirable production hub in an increasingly competitive global market.

Film and television production brings significant economic impact to Hawai‘i. Beyond the direct spending on local crew, vendors, hotels, transportation, and small businesses, it creates high-quality jobs that allow local professionals to build long-term careers without leaving the islands. A strong incentive program supports workforce development, nurtures local talent, and encourages infrastructure growth that benefits the broader community.

Other states and countries are aggressively expanding their incentive programs. Without strategic adjustments like those proposed in SB2580, Hawai‘i risks losing productions—and the jobs and revenue that come with them—to competing markets.

SB2580 is an investment in Hawai‘i’s creative economy. It supports local families, small businesses, and the long-term sustainability of our production industry.

Mahalo for the opportunity to provide testimony, and I respectfully urge you to pass SB2580.

Sincerely,
Lisa Coll
Film & Television Professional

SB-2580-SD-1

Submitted on: 2/16/2026 11:16:01 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Arika Hultquist	Individual	Support	Written Testimony Only

Comments:

Aloha,

I have many friends and family that have depended on the film industry for my whole life. Please help to bring back movies and shows to Hawai'i.

Mahalo,

Arika Hultquist.

SB-2580-SD-1

Submitted on: 2/16/2026 12:40:26 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Amber Stone	Testifying for Premier Models & Talent	Support	Written Testimony Only

Comments:

I strongly support SB 2580 SD1.

The film tax credit has proven to be a powerful economic driver for Hawai‘i. It supports local jobs, small businesses, and workforce development across our islands. From crew members and creatives to vendors, hospitality workers, and countless support services, this industry has a wide-reaching and meaningful impact.

As a local talent agent representing Hawai‘i-based actors, models, and creatives, this bill is incredibly important to my clients and to the industry as a whole. A strong and modernized film tax credit program directly affects the ability of my talent to secure consistent, professional work here at home rather than seeking opportunities elsewhere. It allows our local workforce to grow, gain experience, and build sustainable careers within Hawai‘i.

Modernizing and strengthening this program ensures that Hawai‘i remains competitive in attracting and retaining productions in an increasingly competitive global market. Without a strong incentive program, we risk losing projects—and the jobs and economic benefits that come with them—to other states and countries.

This bill supports long-term industry stability, protects local employment, and strengthens Hawai‘i’s creative economy. I respectfully urge your support of SB 2580 SD1.

Mahalo for your consideration.

SB-2580-SD-1

Submitted on: 2/16/2026 12:45:03 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Kristeen Ly	Individual	Support	Written Testimony Only

Comments:

I wholeheartedly support SB 2580 because it provides vital incentives that will help Hawai'i once again become a sought after filmmaking location for productions around the world, thereby boosting the local economy, helping the industry thrive, and allowing local Hawai'ians to continue to live on the island and be gainfully employed!!

SB-2580-SD-1

Submitted on: 2/16/2026 12:49:44 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Richard Groder	Individual	Support	Written Testimony Only

Comments:

I work in the Film industry. We need to increase our tax incentives in order to get more work in the State of Hawaii. If we do not, we will not be competitive enough to get shows here.

Thank you

SB-2580-SD-1

Submitted on: 2/16/2026 2:26:39 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
J. L. Endo	Individual	Support	Written Testimony Only

Comments:

I support SB2580 SD1 because I support the Hawai'i film industry personally, as an actor and behind the scenes on set for made in Hawai'i independent films. The work has made ends meet for my family, while also working unrelated full time jobs for 30+ years. I am now retired from those unrelated jobs, but still acting in recent years as a SAG-AFTRA member and volunteering my time to support independent filmmakers. I also work with and continue to see the eager development in film students toward their industry careers from our universities and even middle and high schoolers (Mid Pac, Waianae and MANY others.)

There are public and private supporting industry facilities and organizations (including the Hawai'i State Film Commission) already developed and waiting for the opportunities we have built, trained and dedicated our lives to. I urge continued and expanded funding for our industry workers, families and futures of Hawai'i youth. We need to tell our own stories, express our creativity and showcase our rich cultures and diversity to the world.

SB-2580-SD-1

Submitted on: 2/16/2026 3:02:56 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Dean Des Jarlais	Individual	Support	Written Testimony Only

Comments:

I strongly support SB 2580 as it improves our film tax incentives.

SB-2580-SD-1

Submitted on: 2/16/2026 3:17:34 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
J. Kehau Lucas	Individual	Support	Written Testimony Only

Comments:

Chair and Members of the Committee,

Thank you for the opportunity to submit testimony **in strong support of SB 2580 SD1**, which strengthens and modernizes Hawaii’s Motion Picture, Digital Media, and Film Production Income Tax Credit. This measure is grounded in economic evidence, aligns with national best practices, and directly supports Hawaii’s long-term economic resilience.

I. The Film Tax Credit Is a Proven Economic Engine for Hawai‘i

Multiple independent economic analyses conducted for the State of Hawai‘i have consistently shown that the film industry generates **significant direct spending, high-quality local jobs, and broad secondary economic activity**:

- A 2022 economic impact analysis commissioned by the Department of Business, Economic Development & Tourism (DBEDT) found that film productions in Hawai‘i generate **millions in direct in-state expenditures annually**, with substantial multiplier effects across construction, hospitality, transportation, and small businesses.
- DBEDT has also documented that every major production injects spending into local vendors—carpenters, caterers, drivers, equipment suppliers, and hundreds of small businesses that rely on production contracts for stable income.
- The University of Hawai‘i Economic Research Organization (UHERO) has repeatedly identified the creative sector as one of the most promising areas for **diversifying Hawai‘i’s economy** beyond tourism.

These findings are consistent with national research: states with stable, predictable film incentives see **higher long-term investment, increased workforce development, and growth in local production infrastructure**.

II. SB 2580 SD1 Strengthens Accountability and Ensures Fiscal Responsibility

SB 2580 SD1 does not simply expand incentives—it **tightens oversight, improves transparency, and ensures that public funds generate measurable returns**. Key provisions:

- **Clearer reporting requirements** ensure the State receives verifiable data on spending, hiring, and local economic impact.
- **Modernized definitions and compliance standards** reduce ambiguity and prevent misuse.
- **Predictable incentive structures** encourage long-term planning by studios and local companies, which is essential for building a sustainable industry.

These improvements align Hawai‘i’s program with best practices used in states such as New Mexico and Georgia, which have successfully leveraged film incentives into multi-billion-dollar creative economies.

III. The Bill Directly Supports Local Workers and Expands Career Pathways

Hawai‘i’s film industry is one of the few sectors that:

- Provides **high-wage, skilled jobs** without requiring residents to leave the state.
- Offers **career ladders** in trades such as carpentry, electrical, costuming, set design, and digital media.
- Creates opportunities for Native Hawaiian and local creatives to tell Hawai‘i-based stories with authenticity and cultural integrity.

SB 2580 SD1 strengthens these opportunities by ensuring productions continue to hire locally and invest in Hawai‘i’s workforce.

IV. The Bill Enhances Hawai‘i’s Competitiveness in a Global Market

The global film industry is highly mobile. Productions choose locations based on:

- Cost predictability
- Skilled workforce availability
- Infrastructure
- Incentive stability

Without modernized incentives, Hawai‘i risks losing productions to states and countries with more competitive programs. SB 2580 SD1 ensures Hawai‘i remains a viable and attractive filming destination—particularly for productions that highlight our islands’ unique culture, landscapes, and talent.

V. SB 2580 SD1 Supports Economic Diversification and Post-Pandemic Recovery

Hawai‘i’s over-reliance on tourism has long been identified as a structural vulnerability. The film industry:

- Generates **non-visitor-dependent revenue**
- Brings **outside capital into the state**
- Stimulates **year-round economic activity**
- Supports **small businesses** across multiple sectors

By strengthening the film tax credit, SB 2580 SD1 directly contributes to a more resilient and diversified economy.

Conclusion

SB 2580 SD1 is a fiscally responsible, evidence-based measure that strengthens Hawai‘i’s competitive position, supports local workers, and ensures that the economic benefits of film production continue to flow to our communities. The bill improves oversight, modernizes the program, and aligns Hawai‘i with national best practices.

For these reasons, I respectfully urge the Committee to **pass SB 2580 SD1**.

Thank you for the opportunity to testify.

Aloha ‘āina,

J Kēhau Lucas

SB-2580-SD-1

Submitted on: 2/16/2026 3:30:37 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
James Robert Jost	Individual	Support	Written Testimony Only

Comments:

Aloha, I support this bill. Mahalo

James R Jost

SB-2580-SD-1

Submitted on: 2/16/2026 3:31:50 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Steven Samson	Individual	Support	Written Testimony Only

Comments:

Aloha,

My name is Samson.

On film sets I'll function as everything from Production Designer, Art Director, Producer, Assistant Director, Production Coordinator/Assistant and so on..

2021 was the last year I felt there was just barely enough consistency in production work to stay afloat working within the film industry here in Hawaii. Right before that we all dealt with covid and since then it feels as if the cost of most things has gone p by 40%. Since 2021 the inconsistency in productions has not only led me to leave the islands for extended periods of time to find work (because I could no longer afford to stay), but I have also watched as friends and film family fall apart, move away, fall into deep depressions, addictions, and/or (worst of all) are forced to go back to a career that does not fit them. This becomes a net negative for the islands of Hawaii and for any creative individual who finds both purpose and a career path within the industry here. Any human doing a job a job that they want to do, not need to do, will be a stronger net positive member of their community because if it.

Working in film here in Hawaii doesn't just mean working within the film industry. It means working with the land. It means more people are grounded to the land, more appreciative and respectful of nature, they have the opportunity through their job to be one with the aina and more in touch with their nature. If we remove these types of people from our community, we further transition into a population forever more muted by the data efficiency of modern day technology and a work day where people's feet never touch the ground.

When the tax incentives for the film industry here in Hawaii do not stay competitive, not only do we deny the world of entertainment access to the most beautiful of god's green lands on the big screen, but we also reduce the standard of culture and take away from the many voices of indigenous people all around the world who once had a relationship with the land.

I conclude with overwhelming support to pass SB2580 and for the state to continue to invest in Hawaii's film industry. A rising tide lifts all ships. Supporting SB2580 is a tide rising for film, and with it we bring better economic growth for many other industries here in Hawaii along with added prosperity to the island's local/small business.

Peace,

Samson

SB-2580-SD-1

Submitted on: 2/16/2026 3:46:02 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
John Salanoa	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Dela Cruz and Vice Chair Moriwaki,

My name is John Salanoa, founding member of the Hawaii Film Alliance and Chair of the HFA Bills Committee.

First I would like to thank the Chair and Vice Chair for meeting with the film industry these past several months. The time you have put into this bill is very much appreciated.

I stand in support of SB2580 SD1 with recommendations.

If the uplift program is lost and will not make this bill, I would recommend that the state look to increase the base points respectfully to 30% Oahu and 35% Neighboring Islands. This would put the state of Hawaii in the offerings of other U.S. jurisdictions and countries who are offering a base point of 30% to 40%.

Mahalo,

John Salanoa

Hawaii Film Alliance

Bills Committee Chair

JOSH GREEN M.D.
GOVERNOR

SYLVIA LUKE
LT. GOVERNOR



GARY S. SUGANUMA
DIRECTOR

KRISTEN M.R. SAKAMOTO
DEPUTY DIRECTOR

STATE OF HAWAII'
DEPARTMENT OF TAXATION

Ka 'Oihana 'Auhau

P.O. BOX 259

HONOLULU, HAWAII'1 96809

PHONE NO: (808) 587-1540

FAX NO: (808) 587-1560

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

TESTIMONY ON THE FOLLOWING MEASURE:

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

BEFORE THE:

Senate Committee on Ways and Means

DATE: Thursday, February 19, 2026
TIME: 10:30 a.m.
LOCATION: State Capitol, Room 211

Chair Dela Cruz, Vice-Chair Moriwaki, and Members of the Committee:

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

SB 2580, S.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 per cent;
- 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 per cent;
- Adds a subsection requiring third party independent CPA certification, while repealing the similar provision in Act 143, SLH 2017;

- Increases the allowable credit amount per year from \$50,000,000 to \$60,000,000, and removes the \$17,000,000 per production limit cap if qualified costs meet or exceed the new \$60,000,000 cap;
- Extends from December 31, 2032, to December 31, 2037, the taxpayer ability to carry forward excess claims not processed because the yearly cap has been met;
- Makes clarifying amendments to the definition of a “qualified production” regarding broadcast versus streaming productions and the minimum qualifying number of per season episodes;
- 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, SLH 2006, as amended, to apply to costs incurred before January 1, 2038.

The bill has a defective effective date of July 1, 2050, 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.

SB-2580-SD-1

Submitted on: 2/16/2026 5:26:50 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Sky Pierce	Testifying for Hana Productions LLC and FX Group LLC	Support	Written Testimony Only

Comments:

Aloha,

I am writing in strong support of SB2580 to strengthen and modernize the film industry. *The film tax credit is a proven economic driver that supports local jobs, small businesses, and workforce development across Hawai'i. This bill supports long-term industry stability, protects local employment, and strengthens Hawai'i's creative economy. I respectfully urge your support with three minor amendments:*

Section 3 on Page 5, line 7. As written this would exclude advertising with internet only distribution, which is currently allowed and should remain allowed considering how everything is online these days. Additionally, this directly contradicts the intention to include streaming services.

Page 10, lines 1-5 - suggest striking the words "paid subscription". The vast majority of advertising and other content is distributed on services which are free. These include Youtube, Instagram, Facebook, TicTok just to name a few. This is where the eyeballs are and this is where advertisers and content creators are distributing their content.

Section 2, line 16 on page 3: Productions with a qualified spend of less than \$1M should be exempt from the third party Audit as it places an unnecessary financial burden on the smaller productions.

Mahalo for supporting the film industry.

SB-2580-SD-1

Submitted on: 2/16/2026 6:13:45 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
David Sheftell	Individual	Support	Written Testimony Only

Comments:

I respectfully urge you to support SB 2580 and help ensure Hawai'i remains a competitive and thriving place for film production.

SB-2580-SD-1

Submitted on: 2/16/2026 6:17:22 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Hannah Rodriguez	Individual	Support	Written Testimony Only

Comments:

Aloha,

My name is Hannah-Grace, I am a professional stuntwoman and intimacy coordinator working in Hawai'i's film and television industry. I am writing in strong support of SB2580 and the continued investment in Hawai'i's film sector.

Hawai'i is not just another beautiful backdrop, it is a thriving production hub filled with some of the best of the best crew members, performers, coordinators, technicians, and creatives who depend on a stable and competitive tax incentive structure to sustain their livelihoods. As someone who works both in front of and behind the camera, I have seen firsthand how essential consistent production is to maintaining jobs, training opportunities, and economic stability for local families and businesses.

When productions come to Hawai'i, the impact extends beyond the actual set. Hotels, catering companies, transportation services, equipment rental houses, construction suppliers, local restaurants, and small businesses all benefit. This means when films come here, we are able to provide job opportunities for the people of Hawai'i.

A steady production environment allows local professionals to build long-term careers here at home rather than being forced to relocate to the mainland for work (like myself and many others have had to do) SB2580 helps ensure that Hawai'i remains competitive with other states and countries offering aggressive film incentives.

As a working industry professional who has chosen to build my career here in Hawai'i, I respectfully urge you to support SB2580 and help protect Hawai'i's growing film community.

Mahalo for your time and consideration.

IMDb: [imdb.me/hannahgracemcdermott](https://www.imdb.com/name/nm10454448/)

SB-2580-SD-1

Submitted on: 2/16/2026 6:54:46 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Taj Nakoa	Individual	Support	Written Testimony Only

Comments:

Aloha Chair and Members of the Committee,

I am writing in support of SB 2580. I was born and raised in Hawai'i and am an aspiring actor who hopes to build a future in the creative industries here at home.

SB 2580 matters to me because it helps strengthen Hawai'i's film and creative industries and supports opportunities for local talent. Measures like this help ensure that people like me have a pathway to pursue creative careers without needing to leave Hawai'i. I respectfully urge you to pass this measure.

Mahalo for the opportunity to submit testimony.

SB-2580-SD-1

Submitted on: 2/16/2026 7:23:24 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Zenues-Jay Vaimanino	Individual	Support	Written Testimony Only

Comments:

I am yet again standing in agreement with the Film industry. Raising the tax incentives will set up the Hawaiian people for success. The Hawaiian people deserve to profit off of the land that their ancestors have dwelled on and have cultivated.

SB-2580-SD-1

Submitted on: 2/16/2026 7:25:00 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

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

Comments:

I write in full support of SB2580. Thank you, Senators, 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, a Netflix film that begins shooting Feb 17th on Oahu.

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 reach the production cap.

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.

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.

Protecting Jared isn't even in full production yet, but I approved time cards this week for 300 local workers, most of which are represented by Directors Guild, Screen Actors Guild, IATSE, and Teamsters. 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, Senators, for your stewardship and partnership.

SB-2580-SD-1

Submitted on: 2/16/2026 7:43:18 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Kulani Watson	Individual	Support	Written Testimony Only

Comments:

I strongly support SB 2580 SD1.

Hawai‘i’s film tax credit has proven to be a meaningful economic driver that supports local jobs, small businesses, and long-term workforce development across our islands. Strengthening and modernizing this program ensures that Hawai‘i remains competitive in attracting and retaining film and television productions, which in turn keeps opportunities and resources here at home rather than losing them to other states or countries.

I have seen firsthand how film and television production impacts everyday people in our community. I had the pleasure of working as an extra on *Next Goal Wins*, and every extra on set was local. Through that experience, I built friendships and connections that I still maintain today. The vendors who provided our meals were local businesses, the craft services teams were local residents, and even today I still run into members of those crews at the gym or around town. These productions do not just create temporary jobs, they create lasting relationships and circulating income within our neighborhoods.

Before fully stepping into writing, I worked as a DoorDash driver and often picked up orders from a small Chinese restaurant. One day, while waiting for an order, the owner excitedly shared that Adam Sandler had recently brought his entire cast and crew there after wrapping a film. Her pride was unmistakable. That single production created a story she will likely tell for the rest of her life, and more importantly, it directly benefited her locally owned business.

I also worked as a tour guide, where I made it a point to highlight Hawai‘i’s culture and history. While visitors appreciated the cultural education, I consistently noticed the greatest excitement came when I mentioned filming locations from shows and other productions shot here. Their curiosity grew, their questions multiplied, and their enthusiasm for our islands increased. Film and television act as a powerful gateway that brings global attention to Hawai‘i and encourages tourism, which in turn supports countless local industries.

As a writer, I carry many stories and ideas that place Hawai‘i at the forefront of entertainment while honoring our culture and communities. I truly believe this is Hawai‘i’s time. Passing SB 2580 SD1 would create a domino effect of opportunity, supporting local actors, writers, directors, crew members, vendors, and small businesses while strengthening our broader economy.

I respectfully urge your support and ask that you allow local creatives the opportunity to demonstrate what we are capable of when given the tools and stability to thrive.

SB-2580-SD-1

Submitted on: 2/16/2026 7:46:01 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Renee Hall	Individual	Support	Written Testimony Only

Comments:

Aloha Chair, Vice Chair, and Committee Members,

My name is Renee Dacanay, and I am a professional wardrobe stylist and costume designer based in Honolulu, Hawai'i. I am writing in strong support of SB2580 SD1.

As a creative professional who has worked in television, film, and entertainment, I understand firsthand how vital a strong and supported film industry is to Hawai'i's local workforce. Productions bring essential jobs not only for actors and directors, but for wardrobe stylists, costume designers, makeup artists, production assistants, and many other behind-the-scenes professionals who rely on a thriving production environment to sustain their careers.

Supporting the film and television industry through legislation like SB2580 SD1 helps ensure that Hawai'i remains a competitive and attractive location for productions. When productions stay in Hawai'i, local talent is hired, small businesses benefit, and creative professionals are able to build long-term, sustainable careers within our own state rather than being forced to relocate to the mainland.

As someone who is also developing educational resources and curriculum to train the next generation of wardrobe stylists and costume designers, I see this bill as an investment not only in our current workforce but in the future creative leaders of Hawai'i.

A strong film industry means more opportunities for mentorship, internships, and hands-on learning for students who dream of working in fashion, film, and costume design. This bill supports the creative pipeline that keeps Hawai'i's storytelling authentic and locally driven.

I respectfully urge you to support SB2580 SD1 to strengthen Hawai'i's film industry, expand job opportunities for local creatives, and invest in the future of our state's creative economy.

Mahalo for your time and consideration.

Respectfully,

Renee Hall

Honolulu, Hawai'i

Wardrobe Stylist & Costume Designer

SB-2580-SD-1

Submitted on: 2/16/2026 8:32:04 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Dezmond Gilla	Individual	Support	Written Testimony Only

Comments:

Hello,

My name is Dezmond Gilla and I strongly support SB 2580 SD1. I have been working in the film industry for 20+ years. From first hand experience, I have seen the benefits that this industry has provided to our island. The film tax credit is a proven economic driver that supports local jobs, small businesses, and workforce development across Hawai'i.

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.

Respectfully,

Dezmond Gilla

SB-2580-SD-1

Submitted on: 2/16/2026 8:44:49 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Robert Curry	Individual	Support	Written Testimony Only

Comments:

Hawai'i film industry opens many doors and feeds many families. The opportunity to continue to create and share stories from Hawai'i is a worthy pursuit.

SB-2580-SD-1

Submitted on: 2/16/2026 8:47:33 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Stephanie Van Duser	Individual	Support	Written Testimony Only

Comments:

I've worked in this industry for 15 years. I've watched the economy boom under this industry, from crew, to talent, to the local restaurants that are hired for catering. This industry deserves to thrive, it deserves to have a CHANCE to survive and I believe this bill will allow for that. We MUST be competitive if we're going to keep this industry here. It's pained me to see local talent (in every aspect of this industry) leave their home due to its lack of government management. While states like New Jersey are thriving thanks to their leadership, Hawaii is struggling far behind. Leaving producers and creatives to leave elsewhere for this type of work. Please treat this as seriously as you would tourism, because the film and television Industry is VERY lucrative and deserves to not only survive, but thrive, in Hawaii. mahalo for your time and consideration.

SB-2580-SD-1

Submitted on: 2/16/2026 8:47:59 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Lilinoe von Wiegandt	Individual	Support	Written Testimony Only

Comments:

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

My name is Lilinoe von Wiegandt and I am a resident of Honolulu, Oahu. I am writing in strong support of SB2580.

Hawai'i's film and digital media industry provides high-quality local jobs, supports small businesses, and brings significant economic activity to our communities. The Motion Picture, Digital Media, and Film Production Income Tax Credit has helped attract productions that employ local crew, rent local equipment, use local vendors, and showcase Hawai'i to the world.

Strengthening and extending this tax credit through SB2580 will help ensure Hawai'i remains competitive with other states and countries that actively recruit film and television projects with strong incentive programs. Without a competitive credit, productions will simply choose other locations, and Hawai'i will lose jobs and economic opportunities.

Beyond direct employment, film productions generate ripple effects across hotels, restaurants, transportation providers, construction, and countless small businesses. This bill supports working families, encourages workforce development in creative and technical fields, and helps diversify Hawai'i's economy.

I respectfully urge you to pass SB2580.

Mahalo for your consideration.

SB-2580-SD-1

Submitted on: 2/16/2026 8:52:09 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Marlena Silva	Individual	Support	Written Testimony Only

Comments:

I strongly support SB2580

My name is Marlena Silva. I have been a member of SAG-AFTRA for almost 30 years. It is important for the people of Hawai'i to have the film industry thriving for our amazing professionals who make these shows happen not only on screen but especially behind the scenes from casting to crew. It takes many turning wheels to keep a production moving and we need this bill to pass so more productions choose Hawai'i to shoot!! As an actor, I have worked with crew a lot as a stand in and have come to care, respect, and truly love those who I have worked with. They all have families, responsibilities, and bills to maintain and not having shows here makes it impossible to survive! This is important because it affects so many of our people's livelihood. Now, my children are interested and loving acting and I want more opportunities for them too.

SB-2580-SD-1

Submitted on: 2/16/2026 8:57:45 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Cameron Davis	Individual	Support	Written Testimony Only

Comments:

My name is Cameron Davis and I am a native Hawaiian and long standing local 665 member in full support of SB2580.

SB-2580-SD-1

Submitted on: 2/16/2026 8:58:50 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Daniel Jardin	Individual	Support	Written Testimony Only

Comments:

Aloha Chair and Members of the Committee,

Mahalo for the opportunity to testify in support of Senate Bill 2580, which strengthens Hawai‘i’s Motion Picture, Digital Media, and Film Production Income Tax Credit.

I am in strong support of this bill because it will help Hawai‘i compete more effectively with other states and countries for film, television, and digital media production work, leading to lasting economic and community benefits for our islands.

Why SB 2580 Matters

Attracts sustainable economic activity and investment. Increasing the tax credit to 27% in larger counties and 32% in smaller counties will make Hawai‘i a more competitive location for major productions, especially in a global landscape where many other jurisdictions offer higher incentives to lure work. Larger productions generate significant in-state spending on goods, services, lodging, transportation, catering, set construction, and more — directly supporting local businesses.

Supports local jobs and workforce development. Film and media productions employ hundreds of local crew members, vendors, and service providers across a wide range of skill levels — from entry-level positions to high-skilled technical work. Prior testimony from industry professionals in Hawai‘i has emphasized that, without competitive incentives, productions will go elsewhere, reducing opportunities for Hawai‘i residents and local vendors.

It maximizes economic impact and tax revenue. Film production spending can have a multiplier effect, circulating through Hawai‘i’s economy and generating significant taxable activity. For example, recent state data show hundreds of millions in economic impact from production activity and tens of millions in wages paid directly to Hawai‘i residents. It modernizes and

expands eligibility to include streaming productions. By updating definitions and ensuring that high-budget streaming content can qualify, SB 2580 reflects the current media landscape and captures opportunities that legacy definitions might overlook. It preserves accountability while expanding access.

SB 2580 requires third-party verification and strengthens oversight of claimed credits, which protects the integrity of the program while expanding its value to the state.

By strengthening Hawai'i's film and media tax credit, SB 2580 helps diversify our economy, creates meaningful jobs for local residents, supports small businesses across the islands, and enhances our global competitiveness as a production destination. For these reasons, I respectfully urge the Committee to pass SB 2580.

Mahalo nui loa for your consideration

SB-2580-SD-1

Submitted on: 2/16/2026 9:00:22 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Fairai Richmond	Individual	Support	Written Testimony Only

Comments:

My name is Fairai Richmond and I am a Filmmaker here in Hawaii. I also work as a step, Man location manager, And many other jobs in the film industry. I volunteer my time and assistance to the Film community And I'm also a founding member of the Hawaii Film alliance. These past few years have been very tough in the film industry in Hawaii and I am very scared for our future. We really need this bill for not only the film industry, but for the many hundreds of thousands of people that it will affect as well as the hundreds of millions of audience member members that watch these shows that are produced here in Hawaii. Please, please please pass this bill! It's our only hope! Mahalo! 🙏

SB-2580-SD-1

Submitted on: 2/16/2026 9:37:12 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Kelsey Sugai	Individual	Support	Written Testimony Only

Comments:

I support SB 2580 SD1.

The film tax credit is a proven economic driver that supports local jobs, small businesses, and workforce development across Hawai‘i.

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. Mahalo!

SB-2580-SD-1

Submitted on: 2/16/2026 9:37:49 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Tafa'i Silipa	Individual	Support	Written Testimony Only

Comments:

The vast majority of Chief of War was filmed in a different country on the other side of the Pacific! No offense to our Maori cousins but that is shame! A Hawaiian story being told in a completely different land! As you can see, many, many local people made a nice chunk of change filming just two weeks! One Hawaiian gentleman worked on Chief of War, playing a chief in the background and he and his partner were able to buy a new refrigerator and stove with the income made during those two short weeks. Imagine how much revenue filming the ENTIRE SERIES in Hawai'i would've produced! Too many projects have avoided filming in Hawai'i because of the lackluster tax credits and filmed in New Zealand instead. That is so much lost revenue! Hawaiian stories need to be told on Hawaiian 'aina! My name is Tafa'i and I support SB2580.

SB-2580-SD-1

Submitted on: 2/16/2026 10:01:53 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Alice Rietveld	Individual	Support	Written Testimony Only

Comments:

I am in support of this bill.

SB-2580-SD-1

Submitted on: 2/16/2026 10:14:31 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Luz A. Perreira	Individual	Support	Written Testimony Only

Comments:

My daughter is a screenwriter and animator. She wants to be able to stay and build her career in Hawaii. She wants to create stories reflecting the indigenous stories of Hawaiian culture. She also dreams of establishing an animation studio to bring together other artists who would prefer to stay in Hawaii. She hopes her animation studio could also create partnerships with other artists from across the Pacific. SB2580 could help realize animation projects and help build careers that stay in Hawaii.

SB-2580-SD-1

Submitted on: 2/16/2026 10:18:05 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Brittney Kealoha	Individual	Support	Written Testimony Only

Comments:

Aloha,

My name is Brittney Kealoha, mother to Maia Kealoha. Maia has been acting since she was 6 years old. During that time, my family has watched in frustration as productions have gradually moved large-scale projects out of Hawai'i. I'm writing to you today in **strong support of SB2580**, a bill that will boost the tax credit percentage for Motion Picture, Digital Media, and Film Productions. This bill has the potential to generate enormous economic opportunities and provide crucial financial support for Hawaii's talented and creative workforce.

In the past 3 years we watched major productions get canceled, and majority of feature films move filming to locations like Atlanta and New Zealand. Recently while filming in New Zealand I recall the difficult conversation with my curious 9-year-old who could not wrap her head around why we were filming a story that takes place in Hawai'i in Aotearoa.

It's disheartening to see these opportunities meant for Hawaii residents and Native Hawaiians being stripped away because of the lack of incentives in our state. The stories of the people of Hawaii deserve to be told and made here in our islands by our people.

I strongly urge you to approve SB2580. In addition, I encourage you to continue engaging in conversations with leaders in the film industry to explore creative solutions that can give the film industry in Hawaii a fighting chance.

Mahalo for your time and consideration.

Brittney Kealoha

SB-2580-SD-1

Submitted on: 2/16/2026 10:29:35 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Jean Simon	Individual	Support	Written Testimony Only

Comments:

Aloha!

I strongly support HB2580.

The film industry is very important to Hawaii's economy and this will strengthen the film industry in Hawaii.

This bill will directly support work for everyone in the film industry in Hawaii, supporting our local crews, drivers, actors, caterers, etc. In addition, film helps bring in tourism to Hawaii. It enables the film industry to do long term planning, and make Hawaii competitive with other states and countries all competing for film work.

Please keep this bill alive!

I strongly support SB2580!

Mahalo,

Jean Simon

SB-2580-SD-1

Submitted on: 2/16/2026 10:34:28 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Charles Kramer	Individual	Support	Written Testimony Only

Comments:

To the Honorable Members of the Senate Committee on Ways and Means: Senators Decoite, Chang, Fukunaga, Lamosoa, Mckelvey, Moriwaki, San Buenaventura, and Elefante,

My name is Charles Kramer, and as a dedicated lighting film and TV technician here in Hawai‘i, I am writing to express my strongest support for Senate Bill 2580 (SB2580). This isn't just about a tax credit; it's about the future of our local film industry and the livelihoods of skilled professionals like myself.

For years, many of us in the Hawai‘i film community have seen incredible potential, but also the challenges of attracting and retaining large-scale productions. SB2580 addresses these challenges head-on by proposing a significant increase in the film tax credit to 27% on O‘ahu and 32% on the Neighbor Islands, along with removing the per-production cap for major projects.

This bill means more than just numbers on a page. For me, and for every grip, gaffer, cinematographer, and crew member across the islands, it means:

- **More Consistent Work:** Larger, more frequent productions translate directly into stable employment opportunities for local talent. Instead of relying on intermittent gigs, we can build sustainable careers here at home.
- **Skill Development and Retention:** A thriving industry encourages talent to stay in Hawai‘i, grow their skills, and contribute to our local economy. It also provides invaluable training opportunities for the next generation of film professionals.
- **Economic Growth Beyond the Set:** When productions come to Hawai‘i, they inject money into local businesses – from equipment rentals to catering, hotels, and transportation. This bill is a catalyst for broad economic prosperity.

The inclusion of streaming platforms and the extension of the sunset date also show foresight, adapting to the evolving entertainment landscape and providing the long-term stability needed for significant investment.

I urge you to consider the tangible benefits SB2580 will bring to Hawai‘i's workforce, its economy, and its vibrant creative community. By supporting this bill, you are investing in local

jobs, fostering artistic growth, and helping to secure Hawai'i's place as a premier destination for film and television production.

Mahalo for your time and consideration.

Sincerely,

Charles Kramer

Lighting Film & TV Technician

Hawai'i Resident

SB-2580-SD-1

Submitted on: 2/16/2026 11:13:06 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Colin O’Sullivan	Individual	Support	Written Testimony Only

Comments:

Testimony in Support of SB2580 SD1

My name is Colin O’Sullivan, and I am a fourth-year film student at the University of Hawai‘i at Mānoa. I am writing in strong support of SB2580 SD1.

As a student preparing to enter Hawai‘i’s film industry, I see firsthand how critical this bill is to the future of filmmaking in our state. Hawai‘i has the talent, locations, and cultural stories to sustain a thriving film industry, but without strong legislative support, many emerging filmmakers are forced to leave the islands to find sustainable work.

SB2580 SD1 is essential to keeping film production in Hawai‘i, creating local jobs, and ensuring that students like myself have a future in the industry we are training so hard to join. Passing this bill would be an investment in Hawai‘i’s creative economy and in the next generation of local storytellers.

I respectfully urge you to support and pass SB2580 SD1.

Mahalo for your time and consideration.

SB-2580-SD-1

Submitted on: 2/17/2026 12:02:24 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Luis Linares	Individual	Support	Written Testimony Only

Comments:

Aloha mai kakou, Pls. Support this bill as it will make us competitive with other film destinations in the United States and abroad ensuring that productions that might consider Hawai'i as a possible location for their project do not go somewhere else over a small percentage of tax credit. Lets raise that base credit from 27% to 32% and make Hawai'i a top desired destination for productions of all sizes therefore creating thousands of jobs the entire community can be proud of, create lasting carrers and limitless possibilities for Hawai'is film professionals of all levels and ages without having to leave the islands for a future in the industry. Let's also make sure that this is a Hawaiian Film Industry that provides longevity by extending the sunset date of this bill so that we (The people and professionals of Hawai'i) can have some sort of long term stability in order to invest into our own futures, buy a house, raise a family, create a business, etc. Extending the Sunset date is not only important for us the local film professionals and the entire community, but is equally important for investors in the form of productions as they too are looking for some sort of long term stability for their potential hundreds of millions of dollars in investments that we are hoping they bring into the state providing thousands, of jobs, building carrers and diversifying Hawai'i's economy and creating a product that you and the entire community can be proud of. In the same spirit of motivating productions to make those longterm, massive investments into the state, we need to raise the annual cap of this credits to make sure we secure this investments into our communities by being competitive and encouraging them to actually be bigger, not smaller having an even greater impact in our communities and Hawai'i's future and making sure that due to none competitive limits we don't actually lose the entire thing to another state or country like we have in the past couple of years and with iconic and historic opportunities that don't get to come back like Chief Of War to New Zeland, Moana to Georgia, and NCIS Hawai'i simply gone along with the thousands of jobs and carrers they would have help build on the Islands. Lets support our Film Industry and make it something that is reliable, long term and something you and all of us in Hawai'i can be proud of so please SUPPORT THIS BILL. Mahalo for your support and your attention. Aloha.

SB-2580-SD-1

Submitted on: 2/17/2026 1:08:12 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
J menting	Individual	Support	Written Testimony Only

Comments:

the industry needs to be saved

Many around The world are Still Missing NCIS Hawaii and other shows that still should have been made

we need Hawai'i on our screens and the crews deserve to be able to work on the Island the Hawaii film industry is something special the quality is sublime

SB-2580-SD-1

Submitted on: 2/17/2026 1:14:24 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
David Williams	Individual	Support	Written Testimony Only

Comments:

Please pass this bill! I have been doing background and stand-in work for many tv shows and film in Hawaii; since the year 2000. It has really contributed to the wellbeing of my family, financially. The first big film I worked on and earned my SAG card on, was Bruce Willis's Tears of the Sun. My last major film was Lilo and Stitch. Sadly, last year I only worked one day as background on a smaller film called Halloween store. My first major tv show as a stand-in actor, was Hawaii Five-0. I did stand-in work for over 15 actors on that show. My last major stand-in gig was on Magnum PI, where I was the actor's Stephen Hill's stand-in; Season 2-5. Lastly, both of my two sons also did background work on Hawaii Five-0. My youngest one's last tv project was Rescue HI-Surf! He's eleven now and still enjoys working and learning onset, whenever possible. Again, please support this Bill!

SB-2580-SD-1

Submitted on: 2/17/2026 1:58:10 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Eli Cusick	Individual	Support	Written Testimony Only

Comments:

My name is Eli Cusick and I am a resident of Kailua, O‘ahu since 2006. I am writing in strong support of measures that encourage film and television production in Hawai‘i.

Supporting film production here is a practical, common-sense decision. It brings significant revenue into our local economy, creates jobs for residents, and promotes Hawai‘i to the world—strengthening tourism without additional marketing costs. Many visitors choose Hawai‘i after seeing its beauty on screen.

This industry is also deeply personal to me. Film work has been my primary livelihood since I was 18 years old in 2012. Productions support not only crew members like me, but also local small businesses, vendors, and the broader arts community. A sustainable society depends on the arts—they preserve culture, strengthen identity, and inspire future generations.

For these reasons, I respectfully urge you to continue supporting policies that attract and retain film production in Hawai‘i.

Mahalo for your consideration,

Eli Cusick

Kailua, O‘ahu

SB-2580-SD-1

Submitted on: 2/17/2026 3:02:15 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Matt Duffy	Individual	Support	Written Testimony Only

Comments:

Aloha,

My name is Matt Duffy and I am a Screen Actor's Guild member that lives and works on the Island of Oahu! I fully support SB2580. The film Industry is our number one way to promote the beauty of our islands and a way to tell our story, which supports tourism, which supports local businesses and helps our island and our residents grow! The film industry also employs a large amount of people that rely on steady work such as full season television shows and large feature films! With better incentives they will film entertainment about Hawaii in Hawaii instead of places like New Zealand! We have so much to offer and show the world! Let's do this together! It's a win win in every direction! Let's help keep more people employed and with steady work so that they can stimulate our entire community! Let's make Hawaii a major film destination like Canada and New Zealand and watch everything else fall into place.

Thank you for accepting my submission and choosing to support SB2580

Matt Duffy, SAG Member, Actor, Producer, Oahu Resident, Supporter of the Hawaii Film Alliance and Hawaii Film Industry

SB 2580 — Film Tax Credit Modernization

Submitted by: Brian Keaulana

Position: STRONG SUPPORT

Date: February 02, 2026

Chair and members, aloha mai kākou.

My name is Brian Keaulana. I submit testimony in strong support of SB 2580, which raises the base credit to 27%/32%, sets the annual cap to \$60 million, keeps the \$17 million per-production cap unless qualified spend is over \$60 million (then the cap goes away), and extends the sunset to January 1, 2038.

This bill helps Hawai'i build what we need most: a stable, predictable industry that supports local jobs, local vendors, and long-term workforce advancement. A stable pipeline is what allows us to train and promote local people into higher-skill departments and justify building out the infrastructure Hawai'i needs — including world-class stages, post capacity, and a modern, insurable water tank so we can keep more ocean and water work safely at home.

I respectfully encourage the Legislature to pair SB 2580 with clear “benefit Hawai'i” expectations: measurable local hiring, workforce development pathways, and community/cultural stewardship standards.

Mahalo for your consideration and support.

SB-2580-SD-1

Submitted on: 2/17/2026 4:58:59 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

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

Comments:

in full support of bill SB2580.

SB-2580-SD-1

Submitted on: 2/17/2026 5:51:14 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Kamuela Chandler	Individual	Support	Written Testimony Only

Comments:

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

My name is Kamuela Chandler. I am a Native Hawaiian filmmaker and actor, and I write in strong support of SB 2580.

As a Native Hawaiian creative working in film and storytelling, I have dedicated my career to telling stories rooted in our culture, history, and lived experience. Too often, Native Hawaiian voices have been marginalized or excluded from decisions that directly affect our communities, lands, and cultural expression. SB 2580 represents an important step toward correcting that imbalance.

This measure supports accountability, transparency, and community-centered decision-making. These principles are essential if Hawai‘i is to move forward in a way that truly honors the people of this place—especially Kānaka Maoli, who have carried the responsibility of cultural stewardship for generations.

When policy recognizes and protects Native Hawaiian interests, it does more than address a single issue—it strengthens the foundation for cultural survival, economic opportunity, and creative self-determination. Bills like SB 2580 help ensure that our stories, practices, and future are not treated as afterthoughts, but as priorities.

As an artist, I see firsthand how legislation can either create pathways for Indigenous voices or continue patterns of exclusion. I believe SB 2580 moves us in the right direction by centering community, respect, and long-term responsibility.

I respectfully urge you to pass SB 2580 and demonstrate your commitment to a Hawai‘i that uplifts its people, protects its culture, and honors its obligations to Native Hawaiians.

Mahalo for the opportunity to testify.

Respectfully,

Kamuela Chandler

Native Hawaiian Filmmaker & Actor

SB-2580-SD-1

Submitted on: 2/17/2026 7:19:11 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Tira Tawake	Individual	Support	Written Testimony Only

Comments:

As an aspiring actor this bill is crucial to Hawaii's talent and crew behind the scenes as well as the economy that could bloom from it.

SB-2580-SD-1

Submitted on: 2/17/2026 7:33:15 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Rich Figel	Individual	Support	Written Testimony Only

Comments:

As a screenwriter, I have pitched TV and film projects I created to producers and industry professionals based in Los Angeles. Some of those were to be set in Hawaii and would have tapped into the Hawaiian culture as well as other ethnicities that have taken root in the islands, which would have given the shows broad international appeal. In short, my TV and film projects may have generated substantial interest in Hawaii that could have translated to visitor industry spending here. However, those L.A. producers I contacted expressed concern about the cost of doing business in Hawaii and cited tax incentives as one reason they were looking for projects that could be shot in other states with much more generous tax breaks. Please help the local TV and film industry by supporting tax incentives for production companies to do business in Hawaii.

SB-2580-SD-1

Submitted on: 2/17/2026 8:01:35 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Kahiau Machado	Individual	Support	Written Testimony Only

Comments:

I support this bill because it will better Hawaii's TV/film industry

SB-2580-SD-1

Submitted on: 2/17/2026 8:20:18 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Shannon Patalano	Individual	Support	Written Testimony Only

Comments:

I strongly support SB 2580 SD1.

The film tax credit is a proven economic driver that supports local jobs, small businesses, and workforce development across Hawai'i.

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-SD-1

Submitted on: 2/17/2026 8:24:58 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
ANDREA TORRES	Individual	Support	Written Testimony Only

Comments:

As an artist, performer and educator, I work closely with emerging talent- watch them grow into high skilled, disciplined and creative professionals. I also witness the moment they realize they must leave Hawai'i to have a future in their field.

This is not because they lack talent. Hawai'i has extraordinary performers, technicians, storytellers and creatives- the issue is OPPORTUNITY.

When film and television productions are active here, we are given opportunities to turn passion into viable work and imagine a future here at home. These experiences are transformative, besides it allows our creative force to stay rooted in the community, support our families, and contribute to our economy.

If we want a future where our creative voices thrive, we must invest in the infrastructure that makes that possible.

I respectfully urge you pass this bill. Mahalo.

SB-2580-SD-1

Submitted on: 2/17/2026 8:32:34 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
seana kofoed	Individual	Support	Written Testimony Only

Comments:

Hawai'i Film Tax incentive TESTIMONY - SB2580 SD 1

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

Hawai'i's film and television incentive should be understood not as a stand-alone industry program, but as a tourism and economic resilience strategy.

Raising Hawai'i's film tax incentive base rate to 27 % statewide and 32 % for the outer islands could make the state far more competitive with other U.S. and global production locations, attract more large-scale film and television projects, support local jobs, and increase spending across hospitality, services, and creative sectors. Hawai'i trails other markets that offer 30 %+ credits, contributing to a decline in productions in recent years.

According to DBEDT's own analysis, film and television exposure drives approximately one billion dollars annually in visitor spending - about five percent of all tourism spending in the state. This kind of exposure extends Hawai'i's global marketing reach far beyond traditional advertising and generates additional revenue across lodging, food service, retail, and tours. Increasing the incentive could therefore not only keep productions here but amplify this film tourism market, stimulating broader economic growth.

What's especially important is that film tourism has a long tail. The credit is a one-time cost, but the tourism it generates continues for years — often decades — as content circulates globally through streaming and international distribution. DBEDT's data shows today's film-motivated visitors are responding to productions filmed many years ago.

We also saw the value of this sector during COVID.

When tourism collapsed by more than seventy percent, film and television production was one of the few private industries still operating, injecting nearly two hundred million dollars into the local economy in 2020, employing local workers, supporting vendors, and reducing unemployment and Medicaid costs.

Employing just one hundred workers can avoid over one million dollars in unemployment payments and save the State approximately two hundred fifty thousand dollars annually in Medicaid costs through employer-sponsored health coverage.

In short, Hawai'i's film incentive delivers recurring tourism revenue, fiscal stability, and economic diversification at a relatively modest cost. It is not just an arts policy - it is a sound economic and budgetary investment.

Mahalo for the opportunity to testify.

With aloha,

Seana kofoed, resident of Maunalua/Hawai'i Kai

SB-2580-SD-1

Submitted on: 2/17/2026 8:47:38 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Richard Raquino	Individual	Support	Written Testimony Only

Comments:

Chair, Vice Chair, and Members of the committee: My name is Richard Raquino and I am a resident of Ewa Beach, Hi.

I am writing in strong support of SB2580, with Hawai'i high cost of living it's very hard to earn such a high wage that comes with these Movie Productions. It's a no brainer to me to have these moneys circulating in our state to feed everyone that touches these films, from wages for crew to gas stations running generators daily. Let's make sure the right decision is being made because it's obvious what the people want.

Respectfully Richard Raquino

SB-2580-SD-1

Submitted on: 2/17/2026 8:54:39 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Frank Mitchell	Individual	Support	Written Testimony Only

Comments:

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

My name is Frank Mitchell, and I am a member of IATSE Local 665. I am writing to express my support for SB 2580 SD1.

The film tax credit is an 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 long-term certainty 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.

Our local talent will stay in Hawai'i only if the work is consistent. This bill ensures our creative economy remains robust and our local artisans don't have to leave home to find a thriving wage.

SB 2580 SD1 is a vital 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 SD1.

Mahalo,

Frank Mitchell

SB-2580-SD-1

Submitted on: 2/17/2026 8:58:45 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Jeff Hawe	Individual	Support	Written Testimony Only

Comments:

I support SB 2580 SD1. The film tax credit is a proven economic driver that supports local jobs, small businesses, and workforce development across Hawai'i. 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.

With our current picture for film and commercial production here in Hawai'i, I am spending more time searching for work and clients outside of the state than I am working and building opportunities for others here at home. It's the stark reality of the limited opportunity for good paying work that exists in Hawaii at the moment. I am part of a talented and hardworking group who want to build a strong film and commercial production industry here in Hawaii full of opportunity for success.

Sincerely,

Jeff Hawe

State of Hawai'i
The Thirty-Third Legislature
Ka'aha Kenekoa
Committee on Ways and Means (WAM)

Hearing Date: Thursday, February 19, 2026
10:30AM – Room 211, HI State Capitol

TESTIMONY IN STRONG SUPPORT OF SB 2580 SD1
WITH RECOMMENDATIONS

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

Aloha Chair Dela Cruz, Vice Chair Moriwaki, 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 1. The Hawai'i Film Alliance (HFA) submits this testimony in strong support of **SB 2580 SD1**.

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 1 has key components that will immediately **strengthen Hawai'i's film-friendly reputation**:

- **Removes the per production cap for films over \$60M.** This is a game-changer that will entice large format films.
- **Raises the base points** to 27% for Oahu-based filming and 32% for neighbor-island filming. We have long supported a 30% threshold on Oahu and a 35% threshold on neighbor islands to compete with jurisdictions who have been at this level for years, so we see this move as a necessary step in the right direction.
- **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.
- **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 has not gone unnoticed in this economic climate.



SB 2580 SD 1 supports **economic diversification** at a time when Hawai'i must reduce overreliance on a single sector. Film and creative media production brings **outside capital** into the state, **circulates dollars locally for at least 18 months before the credit is paid out**, and enhances Hawai'i's global visibility in a way that aligns with cultural storytelling, place-based identity, and community pride.

The film industry generates high-quality jobs across a wide range of skill levels, from production crews and post-production professionals to construction, transportation, hospitality, and local vendors. These are high-paying, project-based opportunities that provide pathways into creative and technical careers for Hawai'i residents.

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 in the islands**. Having them stay home to raise families and nurture relationships with Aloha is part of what makes Hawaiian culture so attractive and unique.

HFA recognizes that a strong incentive framework encourages productions to commit to Hawai'i for the long term. Our film history shows that two television series filming simultaneously **build careers, stabilizes families, provides departmental promotion, fosters infrastructure growth, and deepens partnerships** with local professionals and businesses. These outcomes are essential to building a resilient industry that benefits residents first.

The film tax credit does not just provide jobs for local residents. It is 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**¹. 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.

The one recommendation we have is to **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 to the film tax credit for Hawai'i's small and independent producers.

Further, the minimum production spend should **remain at \$100,000**, as projects below that level are more appropriately supported through the film fund financed by larger productions.

Mahalo for the opportunity to provide testimony and for your continued support of Hawai'i's film and creative media community. **Please pass SB 2580 SD1.**

¹ https://files.hawaii.gov/dbedt/economic/reports/film_impacts_on_tourism_feb_2024.pdf

SB-2580-SD-1

Submitted on: 2/17/2026 9:05:22 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Geoffrey Lau	Individual	Support	Written Testimony Only

Comments:

Please support this bill. I worked in the Film industry for the last 7 years and was able to support and start a family due to working in the film industry. Once Rescue HI surf finished I had to move careers and it was extremely difficult to find work. Employers do not quite understand the skills and the work ethic that this industry molds people into. I was one of the few lucky ones in this industry that got a job.

Many local people and local families are struggling to put food on the table to support their families due to lack of production work. These tax incentives and cap increase will not only provide hundreds of local families stable income but also continue to encourage tourists to visit the islands and experience the beautiful culture and people that is Hawaii.

SB-2580-SD-1

Submitted on: 2/17/2026 9:08:39 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
shawn spillett	Individual	Support	Written Testimony Only

Comments:

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

I am submitting testimony in strong support of SB2580, which seeks to enhance and modernize Hawai‘i’s film industry. The film tax credit has long served as a proven economic catalyst—stimulating local employment, empowering small businesses, and advancing workforce development across the islands. Passage of this measure will promote long-term industry stability, safeguard local jobs, and strengthen Hawai‘i’s creative economy.

I respectfully request the Committee’s consideration of the following three amendments to ensure clarity and alignment with current industry practices:

- Section 3, Page 5, Line 7: As drafted, this provision would exclude advertising intended solely for internet-based distribution. Given that the digital space represents a primary mode of content delivery, and consistent with the bill’s stated intent to include streaming services, internet-only advertising should remain eligible under the credit.
- Page 10, Lines 1–5: I recommend deleting the phrase “paid subscription.” A substantial portion of advertising and audiovisual content is distributed on free-to-access platforms such as YouTube, Instagram, Facebook, and TikTok. These platforms represent the dominant channels for both audiences and advertisers.
- Section 2, Page 3, Line 16: Productions with qualified expenditures under \$1 million should be exempt from the third-party audit requirement. Imposing such an audit on smaller productions would create a disproportionate financial burden without providing significant administrative benefit.

Mahalo for your attention to these recommendations and for your continued support of Hawai‘i’s film and creative industries.

SB-2580-SD-1

Submitted on: 2/17/2026 9:23:22 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Meredith Bechirian	Individual	Support	Written Testimony Only

Comments:

I strongly support SB 2580 SD1.

This bill strengthens Hawai‘i’s film tax credit by increasing the base credit (27% / 32%), modernizing definitions to include streaming platforms, extending the sunset date for long-term stability, and raising the annual cap to remain competitive. These changes will:

- Create and retain local jobs across production and supporting industries
- Boost revenue for small businesses (catering, transportation, rentals, hospitality)
- Expand workforce development and training opportunities for Hawai‘i residents
- Enable long-term production planning that attracts sustained investment
- Improve Hawai‘i’s competitiveness with other states and streaming hubs

For the sake of our local economy, creative workforce, and small businesses, please pass SB 2580 SD1.

Thank you for your consideration.

Meredith Bechirian

SB-2580-SD-1

Submitted on: 2/17/2026 9:40:25 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Joelle Seashell	Individual	Support	Written Testimony Only

Comments:

Eliminate government overstep that kills businesses and industry in our state.

SB-2580-SD-1

Submitted on: 2/17/2026 9:57:00 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Alika	Individual	Support	Written Testimony Only

Comments:

Aloha Senators -

I am a member of IATSE Local 665. Please support our film and tv industry.

Alika Leavey

SB-2580-SD-1

Submitted on: 2/17/2026 10:00:09 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Melissa Bojorquez	Individual	Support	Written Testimony Only

Comments:

As a long time Hawaii Resident and a mother of adult children who rely on the Film Industry, I highly ask that the legislature support measures that will make the Hawaii Film Industry a leader in the world. We need this revenue as we cannot only depend on the tourism or government revenue generation for our State.

Sincerely,

Melissa Celebrado Bojorquez

SB-2580-SD-1

Submitted on: 2/17/2026 10:17:06 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
John Lee	Individual	Support	Written Testimony Only

Comments:

Hello, my name is John Marshall Hills Lee. I am a proud former member of IATSE Local 665. I support Bill SB2580. I left Hawaii in 2019 because of the tax credits going away and I am now a member of Local 728. I saw the writing on the wall, from my experience of the early 2000s when the same thing happened and the work dried up. Sadly I was right, it just took a little longer than I thought. The Covid Pandemic pushed it, but it came. When it did it hit hard. No work last year except commercials and small stuff (nothing with legs). Regrettably it's like that everywhere now. I left home to go to Los Angeles thinking it was where all the work is. For a little while it was. Things have changed. Unless a really aggressive tax credit is achieved producers just go where it is. For the mainland US that translates to Canada and Europe, for Hawaii it's New Zealand and Thailand. Not always tax credits but hard reality that our crews are expensive. Health care, high wages, pensions, the list goes on what they don't pay in other countries. Hard reality is that LA didn't have a competitive tax incentive either. Work is scarce in LA right now, but they did something and changed laws and credits. It's starting to get better but not like it once was. There's a different model now. Used to be 22-25 episodes a year. 7-10 months of work depending what you do. Now it's anywhere from 6-10 episodes mini series that shoot like feature films. 4-6 months on average. Basically there's no pilot season or things like that where you know it will be busy. Now it's cutthroat find out what about to shoot and get on it as soon as you can if you know who to call. Don't be left behind Hawaii. I work in Montana and Texas more than anywhere because of "Americana" and their aggressive credits and making it easy to film there. Hawaii needs to be on the same track and be competitive. I would love nothing better than to move back home because there is so much quality work to be done here. Change the Tax credits- which in turn means that others will invest in infrastructure that keeps productions on island (sound stages, editing, etc). Get people working. Film is the only thing that Hawaii has that's not tourism or military. That people can make a real decent living at it. It's already hard enough living in Hawaii. Give local crews a chance. I'm not the only one I know who has moved away or changed careers. It's a shame that a place so special can't support its most ardent supporters.

Thank you very much

John Marshall Hills Lee

SB-2580-SD-1

Submitted on: 2/17/2026 10:51:28 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Nickoma Ing	Testifying for Film Industry	Support	Written Testimony Only

Comments:

Please pass the bill. Hawaii need to keep films alive. Give Hawaii hope. Let nations see our creatives.

SB-2580-SD-1

Submitted on: 2/17/2026 10:59:12 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Gaylene L Barron	Individual	Support	Written Testimony Only

Comments:

Please pass this bill. Hawai'i needs to boost its economy and passing this bill will open a better pathway to more opportunities in the film/tv industry.

Aloha,

Gaylene Barron

2.17.26

SUPPORT SB 2580 SD1

To The Chairperson of Ways & Means

I would like to humbly ask you to please support SB 2580 SD1. I am a local to Hawaii Casting Director who barely made it through this last "dry spell" in the TV and Film Industry. We see the daily impact on our communities when things are busy and we have experienced the loss and devastation when productions opt to film elsewhere. We are grateful for all your past support and hope you will continue to see the great value the Industry has for everyone here.

SB 2580 SD1 strengthens Hawai'i's film tax credit by:

- Increasing the base credit to 27% / 32%
- Modernizing definitions to include streaming platforms
- Extending the sunset date for long-term stability
- Increasing the annual cap to ensure competitiveness

This legislation directly impacts:

- Local jobs
- Small businesses
- Workforce development
- Long-term production planning
- Hawai'i's competitiveness with other states

Mahalo

Katie Doyle-Hummel
Katie Doyle Casting
808.258.7185
katiedoylecasting@gmail.com

SB-2580-SD-1

Submitted on: 2/17/2026 11:11:25 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Alexandra Wasdovich	Individual	Support	Written Testimony Only

Comments:

I strongly support SB 2580 SD1.

The film tax credit is a proven economic driver that supports local jobs, small businesses, and workforce development across Hawai'i.

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

This is an industry that has made me who I am today and I want to continue to give back to it in the years to come. This industry here can only continue to grow with the proper infrastructure that this legislation can provide.

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

SB-2580-SD-1

Submitted on: 2/17/2026 11:12:25 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
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 Hawaii 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 Hawaii.

Mahalo for your consideration,
Keoni Shizuma

SB-2580-SD-1

Submitted on: 2/17/2026 11:24:04 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Cheryl Ho	Individual	Support	Written Testimony Only

Comments:

I stand in support of this bill

SB-2580-SD-1

Submitted on: 2/17/2026 11:49:33 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Nancy Depicolzuane	Individual	Support	Written Testimony Only

Comments:

I strongly support SB2580 SD1.

All across our islands and even in the small pockets in our neighborhoods, we see and feel the positive benefits that TV and film productions share with our communities. It's not just how they bring people together while telling a wide range of stories; also, every aspect of our economy is uplifted. But we won't compete with other regions if we aren't providing the necessary improvements. Then all of Hawai'i will continue to experience the downturn.

Yes, the film tax credit is a proven economic driver that supports local jobs, small businesses, and workforce development across Hawai'i.

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

And with that stability and the much needed opportunities to grow and thrive, people will be able to contribute even MORE into our precious communities, our economy, and other areas.

I've been actively helping to improve our neighborhoods, giving back as much as possible, and guiding others through education and support that will provide future benefits for them and for others. It's time that we all work together.

This Bill can do that, too. This Bill will allow long-term industry stability, protect local employment, and it strengthens Hawai'i's economy overall.

Respectfully, I urge all of you to provide your support. Thank you!

SB-2580-SD-1

Submitted on: 2/17/2026 12:22:01 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Tim Bowden	Individual	Support	Written Testimony Only

Comments:

Aloha Kakou.

My name is Timothy Keala Bowden and I am a Screenwriter/Producer for Timikki Creative LLC. I am writing in support of SB2580 SD1 RELATING TO THE MOTION PICTURE, DIGITAL MEDIA, AND FILM PRODUCTION INCOME TAX CREDIT.

I support this measure because it increases the Motion Picture, Digital Media, and Film Production Income Tax Credit to 27 per cent of qualified production costs in counties with a population of over seven hundred thousand and 32 per cent in counties with a population of seven hundred thousand or less. This measure will help to attract more film and media production to our state which will create jobs for Hawai'i film industry workers and enhance Hawai'i's position as a production hub, while creating an economic boom for service industries which serve local film and media projects.

The Hawai'i Department of Business, Economic Development, and Tourism are also served because this creates asset synergy for all of those departments because each of them will be impacted positively by film and media projects made in Hawai'i.

Hawai'i has a robust population of personell who are capable of meeting the needs all phases of production. This measure will help keep them employed and allows for expansion of film and media production going forward. In addition, film tourism is a force multiplier for each of the above.

I thank you for this opportunity to submit my testimony, and I hope we see this measure passed so Hawai;i can take it's rightful place as a film and media production hub.

Me ke aloha,

Timothy Keala Bowden

SB-2580-SD-1

Submitted on: 2/17/2026 12:30:55 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Kehaunani Andrade	Individual	Support	Written Testimony Only

Comments:

Aloha, my name is Kehau and I am in support of SB2580 SD1. This bill will help Hawaii in so many ways...It will help bring in and keep monies in Hawaii, stimulate our economy, culture and our language. We cannot depend solely on tourism. Please vote in support of this bill...Mahalo for your time

SB-2580-SD-1

Submitted on: 2/17/2026 12:34:08 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Jeongbin Won	Individual	Support	Written Testimony Only

Comments:

I strongly support SB2580 SD1. This is essential for Hawaii to remain globally competitive and provides long term stability which is necessary to attract major productions. It also fosters labor growth, ensuring our creative workforce has high-quality opportunities at home. Passing this bill is a vital step in Hawaii's economic and creative progression.

SB-2580-SD-1

Submitted on: 2/17/2026 12:44:43 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Kuuipo Todd	Individual	Support	Written Testimony Only

Comments:

Aloha,

I would like to say it fully support this bill. This keeps actors like myself employed and best of all employed at home in Hawai'i. It keeps kanaka here and fuels the economy too. Mahalo for your time

SB-2580-SD-1

Submitted on: 2/17/2026 1:02:02 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Ron Evans	Individual	Support	Written Testimony Only

Comments:

Please support any and all means to stimulate and support film industry jobs in Hawaii.

Mahalo,

Ron Evans

IATSE Local 665

SB-2580-SD-1

Submitted on: 2/17/2026 1:11:03 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Melinda Santhany	Individual	Support	Written Testimony Only

Comments:

In support of this bill!

Mahalo!

TESTIMONY IN SUPPORT OF SB 2580
KIMEE BALMILERO

February 17th, 2026

Aloha,

My name is Kimee Balmilero. I am a professional actor born and raised in Hawai'i. After years of working on the continent, I was able to return home thanks to opportunities created by Hawai'i's film and television industry. Being able to live and work here has allowed me to build a career while staying close to my family, including my parents, as they get older. I support SB 2580.

When film and television productions are not happening here, Hawai'i does not save money. We lose it. We lose jobs. We lose workers. We lose residents who want to stay but cannot afford to when the work disappears.

We are already seeing this happen. Shows and films that are rooted in Hawai'i are being filmed elsewhere. *Chief of War* was filmed in New Zealand. The live-action *Moana* was filmed in Atlanta, Georgia. When projects like these leave Hawai'i, local crews are not hired, local vendors are not paid, and local families lose income.

Film and television production brings outside money into Hawai'i and spends it locally. Productions pay wages, rent housing, hire transportation, and purchase goods and services across the state. When those productions go somewhere else, all of that money goes with them.

SB 2580 helps prevent this. By increasing the production tax credit, raising the annual cap, and updating the program to include streaming platforms, this bill makes Hawai'i competitive in an industry with many options. It gives productions a reason to choose Hawai'i rather than cross us off the list.

The film industry is project-based. Stability matters. SB 2580 helps create more consistent work so people like me can continue living and working in Hawai'i and supporting our families.

Choosing not to invest in this industry does not protect Hawai'i's economy. It pushes jobs and money out of the state. SB 2580 is about keeping that economic activity here.

I urge you to support SB 2580.

Mahalo for your time and consideration.

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

Kimee J. Balmilero
Castle High School % 1997

SB-2580-SD-1

Submitted on: 2/17/2026 1:18:51 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Alexander K.D. McNicoll	Individual	Support	Written Testimony Only

Comments:

I am in strong support of **SB2580 SD1**.

SB-2580-SD-1

Submitted on: 2/17/2026 1:31:15 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Lachlan Ta'imua Hannemann	Individual	Support	Written Testimony Only

Comments:

I support 👍

SB-2580-SD-1

Submitted on: 2/17/2026 1:33:56 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
AliRose Panzarella	Individual	Support	Written Testimony Only

Comments:

I strongly support SB 2580 SD1.

The film tax credit is a proven economic driver that supports local jobs, small businesses, and workforce development across Hawai‘i. Modernizing and strengthening this program ensures Hawai‘i remains competitive and able to attract and retain production.

Along with our beautiful casts, writers, creators and crews, our location also has a strong draw. In the past 5 years many of us have traveled for work leaving our families and communities. While admittedly working internationally has perks, the long term investment leaves with the traveler. When we take care of the place we live, invest in rooting and growing the film industry here, it ultimately benefits everyone around us.

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

Mahalo Nui loa

AliRose Panzarella

SB-2580-SD-1

Submitted on: 2/17/2026 1:43:48 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Nathaniel Char	Individual	Support	Written Testimony Only

Comments:

Aloha Chair and members of the committee. With the drastic decline of the film industry in Hawaii, my friends in film have really had to struggle to make money and survive the high cost of living. The Hawaii Film Alliance has done an incredible job going to film production studios to secure promises that if bills like these pass, those production studios will film in Hawaii. And in doing so, those studios will help my friends (and so many others) get back on their feet financially.

More on a macro scale, the pandemic showed how the tourist industry is not reliable. Film is another way to wean our state off tourism. This bill helps film and in doing so helps Hawaii.

Thank you.

SB-2580-SD-1

Submitted on: 2/17/2026 2:33:37 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

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

Comments:

I strongly support SB 2580 SD1.

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-SD-1

Submitted on: 2/17/2026 4:09:28 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Terrie Wehrli	Individual	Support	Written Testimony Only

Comments:

I support SB2580. Thank you.

SB-2580-SD-1

Submitted on: 2/17/2026 4:28:01 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Diana Seppelfrick	Individual	Support	Written Testimony Only

Comments:

Ladies and Gentlemen:

I support strengthening Hawai‘i’s Motion Picture, Digital Media, and Film Production Income Tax Credit from my perspective as a local performer and background actor.

Film and television productions create real opportunities for local actors, crew, and small businesses, allowing us to work and build careers here at home. Expanding the credit and including streaming productions will help Hawai‘i stay competitive and attract consistent projects.

Requiring independent certification ensures accountability while strengthening a program that supports local talent, economic growth, and authentic representation of Hawai‘i on screen.

Diana Seppelfrick, SAG/AFTRA Member

SB-2580-SD-1

Submitted on: 2/17/2026 5:11:59 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Nicholas Vollert	Individual	Support	Written Testimony Only

Comments:

Hi my name is Nicholas Vollert and I support this bill as it provides me with income to support my family

SB-2580-SD-1

Submitted on: 2/17/2026 5:41:54 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Glen Kagamida	Individual	Support	Written Testimony Only

Comments:

SUPPORT!!!

SB-2580-SD-1

Submitted on: 2/17/2026 5:54:45 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Brian Gilhooly	Individual	Support	Written Testimony Only

Comments:

Aloha Chair, Vice Chair, and members of the Senate committee,

My name is Patrick Brian Gilhooly II. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly support SB2580 SD1**, 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. The changes proposed in SB 2580 SD1 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 generates significantly to state GDP, earnings, and even visitor spending. When the film tax incentive is restrained, we not only lose the economic benefits of the industry, but we also lose the ability to tell our own stories. To remain competitive in the global market, it is imperative that Hawai'i strengthens and stabilizes the film tax incentive program. SB 2580 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 SD1. I urge your committee to do the same. Thank you for the opportunity to testify.

Mahalo,

Patrick Brian Gilhooly II

SB-2580-SD-1

Submitted on: 2/17/2026 6:22:11 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

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

Comments:

Aloha,

I strongly support SB 2580 SD1.

I've been a travel coordinator for TV Shows and Movies on Oah'u for the last 13 years.

Hawai'i Film Tax Credit has proven, time and time again, the great magnitude it has on the economy. It brings so many jobs to local actors, writers, directors, creators in music, art, hair stylists, and makeup artists.

It brings local businesses income, restaurants, art galleries, clothing stores, the list goes on and on.

It allows crew members who love thier careers to stay home, on island, instead of having to travel out and leave their families, to go find work in another state, or another country sometimes.

The TV Shows and Movies show cases the beautiful aina, and shows those who've never been here, or some who may never get to come, how magical this place is.

When I travel out of the country I find so many people telling me " I love Hawaii Five-0, Magnum PI, Doogie Kamealoha, Wrecking Crew, I wish I can visit Hawai'i one day". It brings tourism, people fall in love with Hawai'i in TV Shows and Movies and dream of coming here. It gives hope and magic that can be turned into real life adventures for some.

I support SB 2580 SD1 to keep these creative jobs, for crew members like myself, alive, and local jobs for many here at home.

Thank you

SB-2580-SD-1

Submitted on: 2/17/2026 6:41:21 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Christopher Wiecking	Individual	Support	Written Testimony Only

Comments:

Aloha Chair, Vice Chair, and members of the committee. My name is Christopher Wiecking. I have worked in the film and television industry for 35 years. I stand on my written testimony in support of SB2580 SD1. Thank you for the opportunity to testify”

SB-2580-SD-1

Submitted on: 2/17/2026 6:57:49 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Michelle Archuleta	Individual	Support	Written Testimony Only

Comments:

I strongly support SB 2580 SD1.

I made the decision to move back home to Hawai'i after living in the Bay Area, where I was able to build a sustainable living as a photographer. Upon returning home, I was reminded of one of the reasons I initially left: artists in Hawai'i are often paid less and face fewer job opportunities.

I see firsthand how artists and businesses struggle to survive here, despite the vital role they play in our culture, economy, and community identity. I hope we can build an economy where artists and small businesses are truly valued and where creative professionals can earn a living wage.

Passing legislation like SB 2580 SD1 is critical to supporting the creative industry and ensuring that the next generation of artists can stay in Hawai'i, rather than feeling forced to leave for the mainland in search of better opportunities.

Thank you for your consideration and for supporting Hawai'i's creative community.

The film tax credit is a proven economic driver that supports local jobs, small businesses, and workforce development across Hawai'i.

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-SD-1

Submitted on: 2/17/2026 7:22:11 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Robert Kahsen	Individual	Support	Written Testimony Only

Comments:

Aloha, my name is Robert Kahsen. I have been in the film industry since 2002. I am a member of local 665. I've seen many changes over the years from film to digital to streaming. This has been my biggest source of income to provide for my family. It is imperative we stay ahead of the competition. I've been fortunate to have worked around the world. The biggest reason is the incentives. Hawaii is a unique location where film doubles down on economic impact. Not only do we put local people to work, we also advertise for our tourism. This is an industry that can provide real jobs to all the islands. What you need to do as our elected officials is realize this is a sustainable industry. By not passing this legislation it will harm not only our tourism, our economy but our ability to provide jobs for the thousands of local residents that feed their families with this industry. I appreciate your time.

Mahalo, Robert Kahsen

SB-2580-SD-1

Submitted on: 2/17/2026 7:30:26 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Tina WongLu	Individual	Support	Written Testimony Only

Comments:

I support SB 2580 Film Tax Credit.

SB-2580-SD-1

Submitted on: 2/17/2026 8:45:58 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Carlos DeAlmeida	Individual	Support	Written Testimony Only

Comments:

I support SB 2580 because I believe this bill is critical to stop the brain drain of our creative people. There movie and TV industry not only keeps our acrtors, directors and support crews here, allowing families to remain here but also provide a cascade effect into the economy that allows many others to maintain a better living here. Aloha Carlos DeAlmeida

SB-2580-SD-1

Submitted on: 2/17/2026 9:34:44 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Ashlee Valeros	Individual	Support	Written Testimony Only

Comments:

Please help to keep our Hawai'i film industry alive by supporting this bill. This bill would help keep local families in Hawai'i in their homes and keep food on the tables for their families. It's also good for the economy as it brings attention to our beautiful island, showcases local talent and helps to support the massive amount of people who work every day on set. The last year was incredibly detrimental to so many of my brothers and sisters and we have so much talent. Please help us and support this bill.

Thank you for your consideration.

SB-2580-SD-1

Submitted on: 2/17/2026 10:33:55 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

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

Comments:

Statement of William G. Meyer III In strong support of SB 2580 SD1 (Relating to Taxation)
Hearing: Friday February 19, 2026, at 10:30 am.

Aloha Chair Dela Cruz, Vice Chair Moriwaki, and Members of the Ways and Means Committee, my name is William G. Meyer III and I hereby express my strong support of SB 2580 SD1.

I have been practicing law in Honolulu since 1979 with a focus on entertainment, tax and intellectual property law and have represented both local and national motion picture and television industry stakeholders in connection with legislative, intellectual property and tax matters.

Over the years Hawai'i's film tax incentive program has brought significant production work to the state which has led to the development of a crew base that is second to none throughout the country and has provided numerous opportunities for Hawai'i's creative talent to flourish. However, the state's failure to remain competitive with its incentive structure the past few years have seen a precipitous decline in production activity. In fact, last year saw virtually no production work come to Hawai'i. Most other states with thriving film production industry have incentives structures above 30%. With Hawai'i's high cost of living and uncompetitive incentives, we have been passed over recently because it simply does not pencil out to do business here.

This bill addresses major concerns for the industry by: increasing the overall base percentages, allowing larger projects to have a larger per-production cap, increasing the over all yearly cap, embracing streaming platforms and extending the sunset date.

Increasing the base rate to 27%/32% is critical to bringing mainland production spending into our economy. Hawai'i as a location is almost always ruled out because of its current 22% base rate.

Allowing productions that spend more than 60 million to exceed the per-production cap is essential to bringing larger and long-term productions here. Television series and big-budget studio features will be able to shoot exclusively in Hawai'i rather than the current situation whereby shows shoot some exteriors in Hawai'i for a couple of weeks but then revert to other more affordable locations that pose for Hawai'i.

The current overall \$50 million cap has not increased in several years. Raising it to \$60 million is a modest increase that is in line with inflation.

Adding streaming language will embrace the digital platforms of distribution that will keep Hawai'i competitive in this digital market. Films that go directly to streaming will now be welcome to film in Hawai'i.

Extending the sunset date of our incentives sends a strong message to producers and studios that Hawai'i is a committed investment partner. TV series have been the primary stimulus in building the states' film industry. Television series producers need to know that they can rely on a stable business structure in bringing multi-year productions to Hawai'i.

I would respectfully request that this measure be amended to exempt productions with less than \$1 million in qualified expenditures from the independent third-party CPA certification requirement. This would maintain fiscal accountability for larger-budget projects while preserving equitable access to the film tax credit for Hawai'i's small and independent productions.

Collectively, these enhancements, along with other film industry bills introduced this session, will bring mainland production money here and distribute it to local vendors and workers by sending a strong message that Hawai'i is a film-friendly state.

Respectfully submitted

William G. Meyer III

SB-2580-SD-1

Submitted on: 2/17/2026 11:19:03 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Tiffany Merrick	Individual	Support	Written Testimony Only

Comments:

I support this bill. .. I love watching movies filmed in Hawaii, my home.

Mahalo



Valerie Matsunaga PO 330519 Kahului, Maui, HI 96733

February 17, 2026

Letter of Testimony in SUPPORT

SB 2580 Relating to the Motion Picture Digital Media, and Film Production Income Tax Credit

Chair Dela Cruz and Senate Ways and Means Committee

**Testimony in Support of SB 2580
Relating to the Motion Picture, Digital Media, and Film Production Income Tax Credit**

Aloha Chair Dela Cruz and Senate Ways and Means Committee,

My name is Valerie Matsunaga, and I am a resident of Maui, writing in strong support of **SB 2580**. I submit this testimony as a Neighbor Island community member, actor since 2020 who has participated, seen and felt the impact of how Hawai‘i’s creative economy—especially film, television, and digital media—has long provided **family-sustaining, middle-class jobs** for local residents across all islands.

For Maui, film and media production is not an abstract industry. It means steady work for local cast and crew, technicians, drivers, carpenters, costume designers, caterers, equipment vendors, and small businesses that rely on production activity to survive. When productions come to Hawai‘i, the economic ripple effects are felt immediately and locally—especially on Neighbor Islands where opportunities are fewer and job losses hit harder.

In recent years, we have experienced a sharp decline in production activity. These declines are not just numbers on a chart; they represent real local families struggling to make rent, pay bills, and remain in Hawai‘i. Some skilled workers have already been forced to leave the state in search of more stable employment. SB 2580 is a direct and necessary response to this reality.

By raising the annual aggregate cap to **\$60 million**, modernizing eligibility to include **streaming platforms**, and extending the sunset date to **2038**, SB 2580 restores predictability and competitiveness to Hawai‘i’s film incentive program. Producers plan years in advance. Without certainty, Hawai‘i—particularly Neighbor Islands like Maui—loses out to other jurisdictions that have made long-term commitments to their creative industries.

This bill is not a giveaway; it is an **investment in Hawai‘i’s middle-class workforce**. When productions choose Hawai‘i, they invest directly in local people and local businesses. SB 2580 helps ensure that Hawai‘i residents **can continue telling Hawai‘i stories while working at home**, rather than being forced to relocate elsewhere.

For Maui and the Neighbor Islands, SB 2580 represents economic recovery, workforce stability, and a path forward for creative professionals who want to build their lives here. I respectfully urge the Committee to **pass SB 2580** and reaffirm Hawai‘i’s commitment to keeping its storytellers, technicians, and creative workers employed right here at home.

Mahalo for the opportunity to submit this testimony.

Warm regards and respect,

Valerie M. K. Matsunaga
Maui, Hawaii

Actor,

SAG-AFTRA

Email: val.matsunaga@gmail.com

USAW Level 1 Coach, RYT 200 Yoga Certified

Phone: 808-205-5677

SB-2580-SD-1

Submitted on: 2/18/2026 12:02:29 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Armani Makaiwa	Individual	Support	Written Testimony Only

Comments:

I strongly support SB 2580 SD1.

As a local Hawai'i performer and SAG-AFTRA member, I have seen firsthand how the film tax credit creates real opportunities for local actors, crew members, and small businesses. Productions bring jobs, training, and long-term career pathways that allow people like me to build a future in the industry without leaving Hawai'i. Strengthening the credit, modernizing it to include streaming platforms, and extending its stability ensures Hawai'i remains competitive with other states. Without a strong incentive, productions simply go elsewhere and local workers will lose out.

This bill supports long-term industry stability, protects local employment, and strengthens Hawai'i's creative economy. I respectfully urge your support of SB 2580 SD1.

Mahalo for your consideration.

SB-2580-SD-1

Submitted on: 2/18/2026 12:59:31 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Nicholas Myers	Individual	Support	Written Testimony Only

Comments:

Aloha,

My name is Nicholas Paul Myers. I am a locally represented actor here on the island of Oahu. I strongly support this bill, as it is aimed to bring back our work, financial stability, and passion, for the art of filmmaking here in Hawai'i. Film brings our community together in so many different and meaningful ways. Some of the best moments of my life and career have been on set here in Hawai'i nei. This is why I support SB2580.

Sincerely,

Nicholas Paul Myers

SB-2580-SD-1

Submitted on: 2/18/2026 3:14:49 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Corey Knef	Individual	Support	Written Testimony Only

Comments:

Hi,

My name is Corey Knef. I have worked in the film industry for about 10 years and I am where I am in my career, largely thanks to the Hawai'i film industry. After graduating from film school on the mainland, I moved back to Oahu because I figured that it would be an easier place to break into the industry than Los Angeles. I thankfully was right and in turn was blessed to be able to work on some of the largest film productions. The local Assistant Directors and Production Assistants helped shape and mould me into the hard worker I am today. Unfortunately, with the ebb and flow of the industry, I had to move to the mainland to follow the work. However, with most local crew having families, it is not that easy to just pick up and move when you have such firm roots already planted. They need film to come back!

It is incredible frustrating to see movies that take place in Hawaii be shot elsewhere, such as New Zealand, and only brought to the islands for 2 weeks of work for the locals. Or even worse, an entire show about the Kingdom of Hawaii and King Kamehameha be shot predominantly overseas. I know a lot of that is studio decisions to save money but make Hawaii worth their while, HELP KEEP THE WORK IN HAWAII, PLEASE!

My dream to work in the film industry started when I was 4 years old. I somehow got ahold of our family's VHS tape and watched Jurassic Park for the first time. This movie, that was shot on Kauai and Oahu, instantly captivated me and began my obsession with this world. 20 years later, I was incredibly blessed to have gotten to have a full circle moment in my career when Jurassic World: Fallen Kingdom came to Oahu. I was given the incredible opportunity to work on my favorite franchise. I want that experience for someone else. Please give some other little girl or little boy the opportunity to live their dream, by voting to pass the increase on Hawaii Film tax credit.

Please!

Thank you for your time.

Respectfully,

Corey Knef

SB-2580-SD-1

Submitted on: 2/18/2026 6:07:12 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Raimar Bylaardt II	Individual	Support	Written Testimony Only

Comments:

Aloha!

I support this bill because the movie industry is a great way to bring money, jobs and recognition to our State.

Without good incentives, productions will go somewhere else.

Thank you

Raimar Bylaardt II

SB-2580-SD-1

Submitted on: 2/18/2026 7:15:57 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Paul Giles	Individual	Support	Written Testimony Only

Comments:

I SUPPORT SB 2580

PAUL GILES

SB-2580-SD-1

Submitted on: 2/18/2026 8:15:58 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
paul ehman	Testifying for Ehman Productions, Inc.	Support	Written Testimony Only

Comments:

Aloha,

On behalf of myself and my crew, which sometimes grows to ~ 200 people when we produce shows like *The Amazing Race* (CBS), and the many clients that we can attract to Maui for more modest productions, I support bill SB2580 and your efforts to make us more competitive in the world of Production. Mahalo!

Paul Ehman, Producer, Gaffer, Rental House Manager

SB-2580-SD-1

Submitted on: 2/18/2026 8:24:08 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Lisa Lee Mitchell	Individual	Support	Written Testimony Only

Comments:

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

My name is Lisa Lee Mitchell, and I am a member of both IATSE Local 665 and the Hawaii Film Alliance. I am writing to express my strong support for SB 2580 SD1.

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 SD1 is a 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 SD1.

Thank you for your consideration.

Lisa Lee Mitchell

SB-2580-SD-1

Submitted on: 2/18/2026 9:17:23 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Allen Borsky	Individual	Support	Written Testimony Only

Comments:

I fully support Senete Bill 2580 SD1, which aims to boost the local economy and creative industry by increasing and extending film production trax credits.

The Key Benefits I see are as follows:

Economic Growth, Job Creation, Support for Local Businesses, Strengened Creative Sector, including streaming platforms, Long-term Stability - extending the sunset date to 2050 provides the stability needed for production companies.

Thank you for your time,

Allen Borsky

SB-2580-SD-1

Submitted on: 2/18/2026 9:24:35 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Aubrey Lee Staley	Testifying for ALA Hawaii	Support	Written Testimony Only

Comments:

Aloha Ways and Means commitee,

My name is Aubrey Lee Staley, and I submit this testimony in strong support of SB 2580.

I am a Hawai‘i-based talent agent, manager, producer, and small business owner. I am the founder of ALA Hawai‘i, representing over 200 local actors, models, and creatives, and a co-founder of the Hawai‘i Film Alliance, a nonprofit organization dedicated to advocacy, education, and workforce development for Hawai‘i’s film and television industry. I am also a Hawai‘i resident raising my family here and building businesses rooted in our local economy. As someone who has worked in New York, North Carolina, Oklahoma and Los Angeles, all previously positive film hubs, I have seen economic value of a thriving film industry. My time in the industry since moving back has also proven the value when giving local/Native Hawaiians a voice, representation, opportunities and space in this field only accumulate and give our people and islands growth to tell our stories.

SB 2580 is critical because it strengthens Hawai‘i’s competitiveness as a film and television production hub while directly supporting local workers, local businesses, and long-term economic stability.

The motion picture and digital media industry in Hawai‘i is not abstract or “Hollywood-only.” It is made up of local crew members, Native Hawaiian and local actors, small vendors, family-run businesses, students, and entrepreneurs who rely on consistent production activity to remain in Hawai‘i. When productions leave due to an uncompetitive incentive structure, it is local people who lose jobs and representation not studios.

SB 2580 modernizes Hawai‘i’s tax credit in a way that reflects today’s production realities. By increasing the base credit and adjusting caps for large-scale qualified productions, this bill helps ensure Hawai‘i can attract projects that employ hundreds of local workers at a time while still maintaining safeguards and long-term oversight. These productions generate significant downstream economic impact with hotels, restaurants, transportation, construction, post-production, and tourism visibility, benefits that extend well beyond the set.

As someone who works directly with local talent, I see firsthand how these opportunities change lives. Film and television projects provide union-qualifying work, health benefits, pension

contributions, and career-sustaining wages. They also allow Native Hawaiian and local stories to be told by people from this place, rather than exported elsewhere.

Importantly, SB 2580 is about retention, not just attraction. Without a competitive and predictable incentive, Hawai'i risks losing an entire generation of skilled workers to the mainland. Once that workforce is gone, it is extraordinarily difficult and costly to rebuild. We currently have non-profit groups like Lil'uokalani Trust offering programs within the film industry to our next generation keiki. How disheartening it would be for them to find their passion within the industry if only to become another displaced Hawaiian.

This bill represents an investment in Hawai'i's people, culture, and economy. It supports an industry that brings outside dollars into the state while keeping local talent employed at home. For these reasons, I respectfully urge the committee to pass SB 2580.

Mahalo for the opportunity to provide testimony and for your continued support of Hawai'i's creative workforce.

Respectfully,

Aubrey Lee Staley

Owner of ALA Hawai'i a Talent and Model Agency

Founding member of Hawai'i Film Alliance

Native Hawaiian Hawai'i-based Talent Agent, Manager, Producer

SB-2580-SD-1

Submitted on: 2/18/2026 9:34:16 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
O. Carr	Individual	Support	Written Testimony Only

Comments:

Aloha,

I am writing in strong support SB2580 and its provisions to increase Hawai‘i’s film tax incentive and raise the annual cap.

The film and television industry is highly competitive. Other states and countries continue to expand their incentive programs, and without strengthening ours, Hawai‘i risks losing major productions—and the high-paying local jobs and small business spending that come with them. Increasing the credit and lifting the cap will ensure Hawai‘i remains competitive and able to attract large-scale, multi-year projects that provide stable employment for local crews.

Every major production supports hundreds of local workers and injects millions into the local economy through hotels, transportation, construction, food services, and other local vendors. Raising the incentive cap will prevent Hawai‘i from turning away projects simply because funds run out mid-year.

SB2580 is a strategic investment in economic diversification, workforce development, and long-term industry stability. I respectfully urge you to pass this measure.

Mahalo nui for your consideration.

Thirty-Third Legislature, State of Hawai'i
Regular Session of 2026
Senate Committee on Economic Development and Tourism

Testimony by IATSE International Trustee Tuia'ana Scanlan
February 19th, 2026

SB 2580 SD1 - RELATING TO THE MOTION PICTURE, DIGITAL MEDIA, AND FILM PRODUCTION INCOME TAX CREDIT.

Aloha Chair Dela Cruz, Vice Chair Moriwaki, and members of the Senate 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 SD1**, 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 SD1 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 SD1 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 SD1. I urge your committee to do the same. Thank you for the opportunity to testify.

In Solidarity,



Tuia'ana Scanlan
IATSE International Trustee
he/him/his

SB-2580-SD-1

Submitted on: 2/18/2026 10:20:07 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

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

Comments:

Written Testimony in Support of SB2580 SD1 – Film Tax Credit Increase

My name is Tyler Young. I am a Producer based here in Honolulu, and I am submitting testimony strongly in support of SB2580 SD1. In the last 25 years I have produced over 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 studios, television networks, streamers, and productions companies. Hawaii’s current film tax incentive is pretty good, but it’s not competitive enough to attract larger film and television productions to the state. The current base credits and caps are too limiting, and prevent large scale productions from choosing Hawaii to spend their higher budget dollars. Productions are turning to other locations with more competitive film tax incentives, taking hundreds of millions of dollars elsewhere, and leaving Hawaii with a weaker economy.

With tighter film production budgets, the business of our industry has become extremely competitive where each individual line item and potential cost savings factors into the larger decision of where in the world to film. If productions choose to film in locations outside of Hawaii, our state loses millions of dollars in revenue, and will slowly crush our film and television industry. Our local Tourism Industry will also suffer with less publicity and media coverage from these larger productions. We also risk cultural misrepresentation, with productions depicting Hawaii’s stories and characters without local cultural guidance and authenticity. We cannot let this happen.

SB2580 SD1 proposes to increase the film tax base credit to 27%/32%, which is a small increase from the current base credits. However, this small increase will make a huge difference in how competitive Hawaii can be in attracting larger film productions to the state. Passing SB2580 SD1 is crucial to supporting a more sustainable film and television production industry in Hawaii. Studios, networks, streamers, and producers like me will be able to hire more local people and vendors, spend more of our budget dollars in the state, and create a more robust career path for our keiki. I urge the Ways and Means Committee to pass SB2580 SD1 to encourage more film and television production in our state, and to supercharge our local economies where everyone benefits from a robust film and television industry.

Sincerely,

Tyler Young

Creative Producer

Tyler Young Films LLC.

Honolulu, Hawaii

SB-2580-SD-1

Submitted on: 2/18/2026 10:27:03 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Joshua Meredith	Individual	Support	Written Testimony Only

Comments:

My name is Joshua J. Meredith. I'm a Maui resident and member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. I strongly support SB 2580.

SB-2580-SD-1

Submitted on: 2/18/2026 10:34:40 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Makana Tyler	Individual	Support	Written Testimony Only

Comments:

Our 'ohana supports this!

SB-2580-SD-1

Submitted on: 2/18/2026 10:42:00 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Mika Thomsen	Testifying for Hawai'i Film Alliance	Support	Written Testimony Only

Comments:

I strongly support SB2580SD1 because this bill supports many locals and their small businesses. It will also protect local employment which we are desperate to keep. It is sad to see local people leaving the islands due to the loss of small business opportunities. At the same time, I know active filming on this island will bring more tourists and the businesses and the economy will get better.

SB-2580-SD-1

Submitted on: 2/18/2026 10:59:10 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Sylvia Dahlby	Individual	Support	Written Testimony Only

Comments:

Aloha,

I strongly support SB 2580 SD1 and increasing the base tax credit for local film production to 27% / 32%

Local film production is a clean, sustainable industry, and the creative arts associated with it are vital to diversifying Hawaii's economy. The film tax credit is a proven economic driver that supports local jobs, small businesses, and workforce development across all islands

Modernizing and strengthening the film tax credit program ensures Hawai'i remains competitive compared to other States and able to attract and retain production in the islands, as well as from the mainland and abroad..

This bill supports long-term industry stability, protects local employment, and strengthens Hawai'i's creative economy.

The 2026 action film *The Wrecking Crew*, starring Jason Momoa and Dave Bautista, was filmed in Hawaii and New Zealand. Production consisted of 12 days on O'ahu for key scenes and 43 days in Auckland, New Zealand. This film should have been made 100% in Hawai'i. Our State lost out on this opportunity because of the New Zealand Screen Production Rebate (NZSPR) offered significant, cost-effective rebates, making it an economically attractive choice for a major international production. Let us create a more welcoming environment for film production that showcase our islands and fosters a thriving creative arts community..

I respectfully urge your support.

SB-2580-SD-1

Submitted on: 2/18/2026 11:59:57 AM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Olivia Vela	Individual	Support	Written Testimony Only

Comments:

Aloha,

Human to human we all deserve to live out our dreams, to be happy, and to be surrounded by loved ones. Being able to support this industry means just that. Supporting this bill gives Oahu the opportunity to grow its economy while keeping local families here. At home. Sustaining this industry provides that for the economy and its local community bringing so many opportunities job wise and in an individuals personal lives. This is a dream many, including myself, have and wished for. So many of my fellow crew members wish nothing more than to be able to do a job they love and stay in the place they love. A place they call home. No one wants to leave for work, to have to go elsewhere because there are no opportunities. Let Oahu flourish with opportunities for its people, let Oahu grow, and give the opportunities needed to support your people. If your family, job, life, and dreams were in jeopardy of slipping away you would fight for it as hard as you could for it to stay. Please help us fight to keep work and families here. To bring something great to this economy. This beautiful island and its people deserve to be on the map. Please don't let this chance slip away. This island and its people deserve everything and very opportunity to flourish right here.

Mahalo,

Olivia Vela

SB-2580-SD-1

Submitted on: 2/18/2026 1:04:49 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Kaipu Seales	Individual	Support	Written Testimony Only

Comments:

Aloha,

I strongly support SB 2580 SD1. The film tax credit is a proven economic driver that supports local jobs, small businesses, and workforce development across Hawai'i. 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.

The film industry has changed my life and has made it possible for my family to stay in Hawai'i. I respectfully urge your support.

Mahalo,

Kaipu Seales

SB-2580-SD-1

Submitted on: 2/18/2026 5:22:25 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Dan Garab	Individual	Support	Written Testimony Only

Comments:

I strongly support SD2580 in regards to film production tax credits. I am a union technician that has worked in the industry since 1980. We need to attract more productions to stabilize the availability of the high paying film production jobs. Increasing the State tax credits will be an incentive for companies to work in Hawaii. Thank you. - - - Dan Garab

SB-2580-SD-1

Submitted on: 2/18/2026 5:29:52 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Richard Spelman	Individual	Support	Written Testimony Only

Comments:

Please support this bill! It is vital to the survival of the television and motion picture industry!
Real jobs and real families depend on it!

Mahalo!

SB-2580-SD-1

Submitted on: 2/18/2026 7:40:09 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Joyce McCarthy	Individual	Support	Written Testimony Only

Comments:

Our industry is in dire need of your support! Please pass this bill and show producers near and far that we DO offer incentives. Hawaii is currently viewed as a "dead end" and too expensive. My career was built working here at home. Please allow me to continue to do so. Mahalo!

SB-2580-SD-1

Submitted on: 2/18/2026 8:02:01 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Johnathon Johnson	Individual	Support	Written Testimony Only

Comments:

I write in strong support of SB2580.

I am a member of the Directors Guild of America and have worked as a Unit Production Manager and Production Supervisor on major film and television productions in Hawai‘i, including studio features and streaming projects. I have firsthand experience budgeting large-scale productions and evaluating whether Hawai‘i is financially competitive with other jurisdictions.

SB2580 is a critical step in ensuring Hawai‘i remains viable in the global production marketplace.

Increasing the annual tax credit cap to \$60 million provides the stability and predictability that studios require when planning multi-year projects. Major productions do not make decisions based on a single year — they look at long-term reliability. Extending the sunset date to 2038 sends a powerful signal that Hawai‘i is committed to remaining a serious production partner.

Excluding high-spend productions from the individual cap is especially important. Large studio films and premium streaming series bring the greatest economic impact — employing hundreds of local crew members, utilizing local vendors, renting equipment, booking hotels, and injecting millions of dollars directly into the state’s economy. Removing barriers for these high-spend projects makes Hawai‘i significantly more competitive with other incentive states and countries.

Including explicit “streaming platform” language is also essential. The industry has fundamentally shifted. Today’s major productions are frequently financed and distributed by

streaming platforms. Ensuring that the statute reflects this reality prevents ambiguity and strengthens Hawai'i's ability to attract modern content production.

Film and television production is one of the few industries that brings substantial mainland and international dollars directly into our local economy without exporting our workforce. The jobs created are high-wage, union jobs that support families across a wide range of trades — from camera and lighting technicians to drivers, carpenters, costumers, caterers, and post-production professionals.

SB2580 strengthens Hawai'i's competitive position, protects local jobs, and encourages continued long-term investment in our state.

For these reasons, I respectfully urge you to support SB2580.

Mahalo for your time and consideration.

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.

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 that Hawai'i needs to raise its tax incentives, increase the annual cap and add some of these "bumps" that other states have if they want 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** 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 "location," it's about what is the better option for the studios to choose from, and they will choose the one 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-SD-1

Submitted on: 2/18/2026 9:14:47 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Leah Myerson	Individual	Support	Written Testimony Only

Comments:

Aloha, I'm writing in support of this bill. This bill will encourage larger productions to come back to Hawaii. More filming supports local communities all over the island. These productions hire hundreds of people and patronize all different types of local businesses. As a professional in the film industry that has deeply missed working with my set ohana these past couple of years, I ask my representatives to vote in support of this bill. Mahalo you for your time.

SB-2580-SD-1

Submitted on: 2/18/2026 10:00:35 PM

Testimony for WAM on 2/19/2026 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Jeffery Nhipali	Individual	Support	Written Testimony Only

Comments:

I support this bill