

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

JOSH GREEN, M.D.
GOVERNOR

SYLVIA LUKE
LT. GOVERNOR

JAMES KUNANE TOKIOKA
DIRECTOR

DANE K. WICKER
DEPUTY DIRECTOR

No. 1 Capitol District Building, 250 South Hotel Street, 5th Floor, Honolulu, Hawaii 96813
Mailing Address: P.O. Box 2359, Honolulu, Hawaii 96804
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Statement of
GEORJA SKINNER
Administrator, Creative Industries Division
Department of Business, Economic Development, and Tourism
before the
HOUSE COMMITTEE ON ECONOMIC DEVELOPMENT & TECHNOLOGY

Friday, March 20, 2026
9:30 AM
State Capitol, Conference Room 423

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

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

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

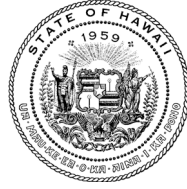
The measure also extends the sunset date to 2038, which strengthens Hawai'i's market position and provides greater certainty for production planning.

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

Thank you for the opportunity to provide testimony on this measure

JOSH GREEN M.D.
GOVERNOR

SYLVIA LUKE
LT. GOVERNOR



STATE OF HAWAII'
DEPARTMENT OF TAXATION

Ka 'Oihana 'Auhau
P.O. BOX 259

HONOLULU, HAWAII'1 96809
PHONE NO: (808) 587-1540
FAX NO: (808) 587-1560

GARY S. SUGANUMA
DIRECTOR

KRISTEN M.R. SAKAMOTO
DEPUTY DIRECTOR

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

TESTIMONY ON THE FOLLOWING MEASURE:

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

BEFORE THE:

House Committee on Economic Development & Technology

DATE: Friday, March 20, 2026
TIME: 9:30 a.m.
LOCATION: State Capitol, Room 423

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

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

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

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

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

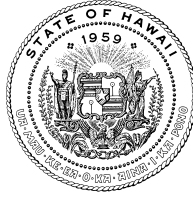
Section 2 of the measure extends the sunset of Act 88, Session Laws of Hawaii (SLH) 2006, as amended, from January 1, 2033 to January 1, 2038.

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

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



EXECUTIVE CHAMBERS
KE KE'ENA O KE KIA'ĀINA

JOSH GREEN, M.D.
GOVERNOR
KE KIA'ĀINA

House Committee on Economic Development & Technology

Friday, March 20, 2026

9:30 a.m.

State Capitol, Conference Room 423 and Videoconference

In Support

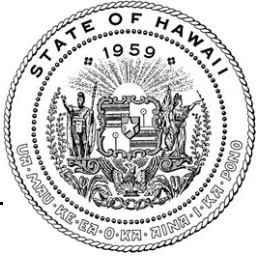
**Senate Bill No. 2580, SD2, Relating to the Motion Picture, Digital Media, and Film
Production Income Tax Credit**

Chair Ilagan, Vice Chair Hussey, and Members of the House Committee on Economic Development & Technology:

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

The Office of the Governor believes enhancing the Motion Picture, Digital Media, and Film Production Income Tax Credit would incentivize the film industry to invest in Hawai'i's local workforce, creative talent, and culture. Greater utilization of the credit is projected to boost the State's GDP by \$14.2 million and earnings by \$16.1 million.

Mahalo for the opportunity to provide testimony on this measure.



**DEPARTMENT OF BUSINESS,
ECONOMIC DEVELOPMENT & TOURISM**
KA 'OIHANA HO'OMOHALA PĀ'OIHANA, 'IMI WAIWAI
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Statement of
JAMES KUNANE TOKIOKA
Director
Department of Business, Economic Development, and Tourism
before the
HOUSE COMMITTEE ON ECONOMIC DEVELOPMENT AND TECHNOLOGY

Friday, March 20, 2026
9:30 AM
State Capitol, Conference Room 423

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

Chair Ilagan, Vice Chair Hussey, and members of the Committee:

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

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

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

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

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

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

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

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

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

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

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

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

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

The Film Hawai'i plan identifies three immediate priorities:

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

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

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

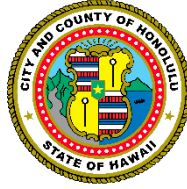
For these reasons, we respectfully urge the Committee to pass SB2580, SD2.

Mahalo for the opportunity to testify in support.

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

HOUSE COMMITTEE ON ECONOMIC DEVELOPMENT & TECHNOLOGY

March 20, 2026 9:30 AM
State Capitol, Conference Room 423 and via Videoconference

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

Dear Chair Ilagan, Vice-chair Hussey, 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:

- **Updates the film tax credit percentage by 5%** to 27% on O'ahu and 32% on the Neighbor Islands to answer shifts in the market keeping Hawai'i competitive,
- **Updates the per production cap limitations** so as to encourage large budget projects to film in their entirety in Hawai'i which will in turn drive crew base growth and infrastructure development,
- Addresses technical issues geared to **streamline the tax filing process for both the State and tax filers** by using a Third Party Audit.
- **Modernizes the definition of a "streaming platform"**

We respectfully request the following revisions:

- To drive workforce development, **allow an additional 5% uplift on the amount claimed for each local hire** (applicable to payroll, not goods and services) provided a minimum of 80% local hire rate is achieved,
- Insert the Third Party language 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 adversely affect our local filmmakers whose projects are largely below \$1 million,
- Update and modernize the credit by deleting item (3) on line 7 of page 5 which excludes advertising messages for internet-only distribution. If it remains, it would **inadvertently restrict commercials made for streaming platforms** that allow advertising

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.



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

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

Committee on Economic Development & Technology
Rep. Greggor Ilagan, Chair
Rep. Ikaika Hussey, Vice Chair

Friday, March 13, 2026
10:00 a.m.
Conference Room 423 / Via Videoconference

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

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

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

Hawai'i's motion picture, digital media, and film production income tax credit program has long played an important role in attracting outside investment, creating local jobs, and strengthening Hawai'i's broader economic ecosystem.

Film and television productions employ residents in a wide range of roles including production crews, technical specialists, creative professionals, logistics personnel, and administrative support. These productions also rely heavily on local vendors, suppliers, and service providers, many of whom are small and locally owned businesses.

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

Research prepared by the Research and Economic Analysis Division of the Department of Business, Economic Development and Tourism has shown that film and television productions also play a meaningful role in promoting Hawai'i to a global audience. Productions that feature

Hawai'i help increase awareness of our islands and contribute to long-term visitor interest. Increased visitation benefits retailers statewide, particularly those located in visitor-oriented districts, shopping centers, and town centers.

SB 2580, SD2 continues Hawai'i's commitment to remaining competitive in attracting motion picture, digital media, and streaming productions in an increasingly competitive global marketplace. Maintaining a stable and predictable incentive program helps ensure that Hawai'i remains a viable location for production projects while delivering economic benefits to local workers, small businesses, and communities across the state.

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

Thank you for the opportunity to provide testimony.

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



March 20, 2026

Committee on Economic Development & Technology
Chair Ilagan
Vice Chair Hussey

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

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

DATE: Friday, March 20, 2026

TIME: 9:30 am

PLACE: Conference Room 423

State Capitol 415 South Beretania Street, Honolulu HI

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

Thank you for the opportunity to testify in **SUPPORT** of [SB 2580 SD2 RELATING TO THE MOTION PICTURE, DIGITAL MEDIA, AND FILM PRODUCTION INCOME TAX CREDIT.](#)

SAG-AFTRA represents over 160,000 actors, recording artists, and media professionals nationwide and over 1400 in Hawai'i. We are the professional performers working in front of the camera and behind the microphone. The SAG-AFTRA Hawai'i Local has a long-standing history of protecting performers in all areas of the entertainment, advertising, and media industries.

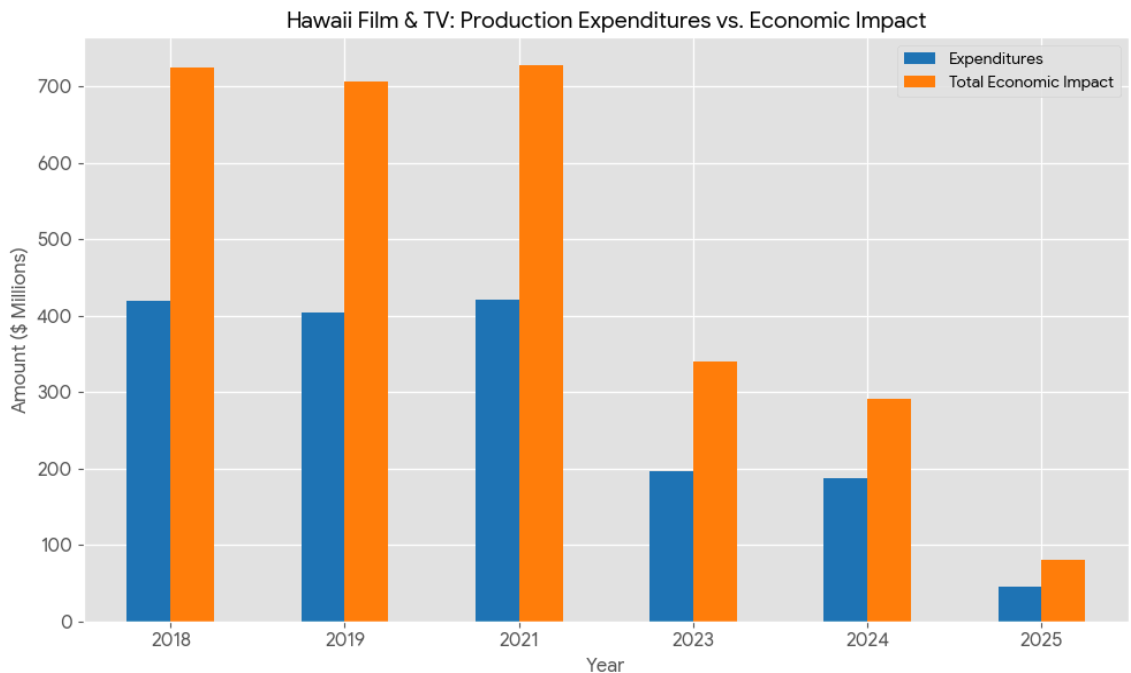
Raising the annual aggregate cap to **\$60 million** and excluding high-spend productions (those over \$60 million) from the individual \$17 million cap and raising the credit percentage encourages large-scale projects that provide long-term, stable employment for our local cast and crew to stay in Hawaii.

Mericia Palma Elmore, JD/MLSc
Executive Director
SAG-AFTRA Hawaii Local
mericia.palmaelmore@sagaftra.org
201 Merchant St. Suite 2301
Honolulu, HI 96813
Ph: 808-596-0388 Fax: 808-593-2636

SCREEN ACTORS GUILD - AMERICAN FEDERATION OF
TELEVISION AND RADIO ARTISTS
SAGAFTRA.org
Associated Actors & Artistes of America / AFL-CIO

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

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



We have been through significant declines in production expenditures these last couple of years. These are not just bars on a chart, these 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

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



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

We urge the Committee to **pass SB 2580 SD 2** 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

SB-2580-SD-2

Submitted on: 3/16/2026 4:22:10 PM

Testimony for ECD on 3/20/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Christopher Wiecking	IATSE Local 665	Support	In Person

Comments:

Aloha Chair, Vice-Chair and members of the Committee. My name is Christopher Wiecking and I represent IATSE Local 665 Hawaii.

I am submitting my testimony in SUPPORT of SB2580 SD2.

Thank you for your time and support.

Mahalo

SB-2580-SD-2

Submitted on: 3/16/2026 9:14:32 PM

Testimony for ECD on 3/20/2026 9:30:00 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.

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 SD2

INTRODUCED BY: WAM

EXECUTIVE SUMMARY: Increases the amount of the motion picture, digital media, and film production income tax credit to 27% of qualified production costs in counties with a population of over 700,000 and 32% in counties with a population of 700,000 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 \$60,000,000 of qualified production costs from the per-production cap amount of \$17,000,000. Changes the aggregate cap amount to an unspecified amount. Defines "streaming platform" and amends the definition of "qualified production" to include certain streaming productions. Extends the repeal date of the tax credit to 1/1/2038. Effective 7/1/2050. (SD2)

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: 3/17/2026

SB-2580-SD-2

Submitted on: 3/17/2026 4:03:26 PM

Testimony for ECD on 3/20/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Betty Bolton	Hawaii Film Alliance	Support	Written Testimony Only

Comments:

I strongly support HB2580. The increase of Tax Credits will shine a beacon to the large production companys offering stable fiscal planning, porfitability, more jobs. It is common sense to have our state be a true player for the film industry. It is also important to mention that streaming servie productions need to be included as this is the future. People don't want to live in LA they want to live in Hawaii. Please help build it and they will come!

SB-2580-SD-2

Submitted on: 3/18/2026 1:09:19 AM

Testimony for ECD on 3/20/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Joe Ho	Individual	Support	Written Testimony Only

Comments:

The bottom line, This is a U.S.A. problem and the tax credit is one of the tool to helps the whole industry in Hawai'i. The U.S. currency is too strong!. \$1.00 U. S= \$1.71 New Zealand, Mexico= \$17.61, Canada=\$1.37, Australia \$1.41. All this contries also give tax credit.

So, If you was the money business investor. If there is not enough tax credit, why do business in Hawaii when all this other place, you get more then just a dollar.

Is that simple.

So, I hope the state will suport the bill. All the productions will help advetise Hawai'i and that is priceless.

Joe Ho

MYSTICAL SOUNDS PRODUCTIONS

Mahalo



Statement of
Todd J. Robertson
President/CEO
Hyperspective
before the House Committee on Economic Development & Technology

Friday, March 13, 2026, 10:00 am
Conference Room 423
State Capitol

Representative Greggor Ilagan, Chair, Representative Ikaika Hussey, Vice
Chair

In Support of SB2580 SD2

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

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

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

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

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

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

Mahalo for the opportunity to testify.

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

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

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P.O. BOX 893636
MILILANI, HI 96789

HYPERSPECTIVE.COM
808.353.3618

SB-2580-SD-2

Submitted on: 3/18/2026 9:26:27 AM

Testimony for ECD on 3/20/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Richard Groder	C&C Security Inc.	Support	Written Testimony Only

Comments:

My name is Richard Groder

I am the owner of C&C Security Inc.

my company does predominantly Movie work. I have over 50 employees.

it has been a tough couple years without Feature Films, Television Shows and Commercials in HAWAII. We need to pass this bill to raise incentives for people to Film in Hawaii again. We have become less and less competitive with other states because they have been raising their tax credit and we have not.

please pass this bill so we may get back to work and feed our families. It is hard enough to survive in Hawaii because of high costs.

I look at Film movie as being new Money to HAWAII. If they don't spend it here, they will spend it somewhere else. This money is a big injection into our economy and I believe is the third most important business helping support our state.

I humbly ask you to pass this bill

Best

Richard Groder

808 864 2230

March 20, 2026

House Committee on Economic Development and Technology
Representative Greggor Ilagan, Chair
Representative Ikaika Hussey, Vice Chair

Friday, March 20, 2026, 9:30 a.m.
Conference Room #423 and via video conference



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

Dear Chair Ilagan, Vice Chair Hussey and members of the Committee,

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

The Kapolei Chamber of Commerce is in strong support of **SB 2580 SD2**. Specifically, this measure increases the Motion Picture, Digital Media, and Film Production Income Tax Credit to **27% and 32% by county**, requires **independent third-party certification** for taxpayers claiming the credit, **exempts productions spending at least \$60 million from the \$17 million per-production cap**, changes the aggregate cap to an unspecified amount, defines "streaming platform" and **clarifies eligibility for certain streaming productions**, and extends the repeal date of the credit. **The Kapolei Chamber supports establishing the aggregate cap at \$60 million**, which industry leaders indicate is necessary to restore Hawai'i's competitiveness and attract large-scale productions.

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 currently have a television series filming in the state. This absence has been felt acutely in West O'ahu, where small businesses have lost customers, workers, and income that supports their families. At the same time, productions are increasingly choosing to film in other states and countries that offer more competitive and predictable incentive programs.

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

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

Strengthening Hawai'i's film incentives through **SB 2580** will help bring productions back, restore business activity 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 **strongly supports SB 2580 SD2** and respectfully urges the Committee to pass this measure.

Thank you for this opportunity to provide testimony.

Respectfully,

Kiran Polk
Executive Director & CEO

Directors Guild of America, Inc.



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GENERAL COUNSEL
DAVID B. DREYFUS

March 18, 2026

Hawai'i House of Representatives

Hearing of the Committee on Economic Development & Technology

Rep. Greggor Ilagan, Chair
Rep. Ikaika Hussey, Vice Chair

Dear Chair Ilagan, Chair Hussey, and Committee Members:

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

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

Directors and their teams have been through an incredibly challenging period in recent years as local production has declined and they have struggled to maintain their livelihood as well as their health benefits— these important reforms will help ensure they can continue to find work locally and not be forced to choose between staying in Hawai'i or going elsewhere in order to stay in the entertainment industry.

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

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

Sincerely,

Rebecca Rhine
Associate Executive Director



MAUI

CHAMBER OF COMMERCE

VOICE OF BUSINESS

**HEARING BEFORE THE HOUSE COMMITTEE ON ECONOMIC DEVELOPMENT & TECHNOLOGY
HAWAII STATE CAPITOL, HOUSE CONFERENCE ROOM 423
FRIDAY, MARCH 20, 2026 AT 9:30 A.M.**

To The Honorable Representative Greggor Ilagan, Chair
The Honorable Representative Ikaika Hussey, Vice Chair
Members of the Committee on Economic Development & Technology

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

The Maui Chamber of Commerce recognizes the importance of policies that strengthen local industries, create jobs, and foster long-term resilience. We have long been supporters of the film industry and attracting more projects to Hawai'i. SB2580 SD2 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 SD2 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.



Hawai'i Island Chamber of Commerce

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

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**Testimony to the House Committee on Economic Development & Tourism
Representative Greggor Ilagan, Chair
Representative Ikaika Hussey, Vice Chair**

Friday, March 20, 2026 at 9:30 AM

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

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

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

SB2580 appropriately recognizes the higher costs and logistical challenges of producing films and digital media on neighbor islands by increasing the tax credit to 32 percent in counties with a population of 700,000 or less, while maintaining a 27 percent credit in counties with populations over 700,000. This adjustment helps level the playing field and incentivizes productions to film outside of O'ahu, bringing direct economic activity to neighbor island communities such as Hawai'i Island and **creating jobs for local residents, small businesses, and creative professionals.**

Film and digital media productions generate immediate and measurable economic impacts on Hawai'i Island, including **local hiring, increased hotel occupancy, restaurant spending, equipment rentals, transportation services, and the use of local vendors.** These projects provide both short-term employment and long-term skill development opportunities while supporting a broad range of small businesses.

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

Respectfully submitted,

Carla Kuo
Executive Officer
Hawai'i Island Chamber of Commerce

SB-2580-SD-2

Submitted on: 3/18/2026 4:47:56 PM

Testimony for ECD on 3/20/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Nadine Dalton	Individual	Support	Remotely Via Zoom

Comments:

To: House Committee on Economic Development & Technology (Chair Ilagan) and House Committee on Finance (Chair Todd)

From: Nadine Dalton

Position: STRONG SUPPORT for SB2580

Date: March 20, 2026

RE: **STRONG SUPPORT for SB2580 SD2** – Relating to the Motion Picture, Digital Media, and Film Production Income Tax Credit

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

My name is Nadine, and as an Oahu resident, author, and professional background actor in Hawaii’s film and digital media industry, I see firsthand how crucial a secure and thriving entertainment industry is to residents. As a proud member of SAG-AFTRA and the Committee for the First Amendment, I take the industry's security and its harmony with the islands very seriously. Respectfully, I am writing in **strong support of SB2580, which would modernize and extend our state’s film production tax credits.**

By extending the sunset date to 2038 and including streaming platforms, this bill provides the predictability studios need to commit to multi-season series. This means stability, year-round health insurance, and a steady income for thousands of residents and their families. We know it can be done because it has been done before. DBEDT reports provide the key data that realistically illustrate the impacts of film production in Hawai’i.

In 2010, Hawai’i proved it can handle the heavy workload with pride, precision, and professionalism with major productions such as *Pirates of the Caribbean*, *Soul Surfer*, and *Hawaii 5-0* among others. The success continued in 2018/2019, when Hawai’i saw its most impactful filming season, which provided over **23,000 jobs for locally hired background talent, over 4,000 high-paying jobs for locally hired crew and cast**, as well as **countless others**, such as casting teams, production teams, caterers, technicians, and laundry service providers.

2018 saw the highest economic impact with roughly **\$744 million** in overall economic activity for the state, which had the potential to continue an increasing or stabilized trajectory if it weren't for the historically significant events of a global pandemic and necessary union strikes that rocked the industry many of us rely on for survival.

2019 was another peak year for Hawai'i, with total economic activity of about **\$725.6 million**. **\$419.4 million** was spent directly in the islands. Approximately **\$167.8 million** went **directly into the pockets of Hawaii residents** through wages and local business payments. How great is that?!

In contrast, the islands saw a 68% drop in direct production spending the following year due to the pandemic, but it has been rebounding ever since. In 2020, we collectively experienced dramatic changes, and the entertainment industry was no exception. Only 1,280 people were hired, a shockingly large drop from 27,000 hires in 2019. That year, only **\$51.3 million** went to our friends who worked so hard. All in all, we saw an economic impact of **\$221.7 million**, with only **\$128.1 million** in direct spending.

Millions more in cash went to payroll in 2019 than was spent on productions in 2020- we all felt that. This bill would help pave the way for a stable future that thousands of families in Hawai'i can rely on. As the industry grows here, it's important to build it with care and center the needs of the working class. People over profit is only possible if we, the people, shape the laws that are most likely to provide peace and prosperity for all. I firmly believe we have the power to do things better here, drawing on everything we've learned from others' mistakes and successes, as well as our own.

Passing SB2580 can bring Hawai'i **closer to pandemic-proof status**, create pathways to careers in the industry for residents, and open the door to much more potential by expanding credits for streaming services and expanding tax credits. Streaming platforms like Netflix have evolved to a whole new level since 2018, and I think we should let them spend their big money here since they want to. What a unique win/win/win solution.

From a fiscal perspective, this is a high-yield investment. DBEDT data shows that for every dollar invested in this credit, we see a roughly **4-to-1 return in total economic activity**. Even in 2025's recovery period, the industry generated over \$540 million in economic impact. Passing SB2580 ensures this ROI becomes a permanent pillar of our state's diversified economy.

People over profits is something I will always advocate because I believe that putting profits over people has been the most detrimental thing to have ever happened to us as a society. It's unsustainable and gross. Personally, I'm quite grateful for the strides the entertainment industry has made thanks to the hard work of union members, leaders, citizens, and lawmakers, guided by the brave voices dedicated to improving the lives of the people who made those profits happen.

In addition to reliable streams of income, a modernized, well-funded industry also allows for better oversight. When we attract major studios that value long-term partnerships with Hawai'i, we raise the bar for workplace standards and professional conduct on set. That could ensure that cast and crew can work in a safe and respectful environment while earning a living wage to

remain in Hawaii, which is especially important to local families being priced out of their homeland. That is a discussion for another day; **the entertainment industry has the power to provide competitive, stable, and living-wage jobs and to pump mega millions into the state's economy for a lasting positive effect.**

Hawaii has the talent, the locations, and the stories. SB2580 ensures we have the competitive edge to keep those stories being told right here at home. I respectfully urge the committee to pass SB2580 so that Hawaii's creative professionals and families can continue to thrive and grow. Please support this critical legislation for our industry and community. By passing this bill, **you are ensuring that Hawaii isn't just a film set, but a sustainable industry for local families.**

Thank you for your time and for your support of Hawaii's creative workforce.

Mahalo,

Nadine

SB-2580-SD-2

Submitted on: 3/19/2026 6:20:20 AM

Testimony for ECD on 3/20/2026 9:30:00 AM

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

Comments:

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

My name is Lisa Lee Mitchell, and I am a member of both IATSE Local 665 and the Hawai'i Film Alliance. I am writing to express my strong support for SB 2580 SD2.

The film tax credit is a proven economic driver that does more than just attract studios; it supports local jobs, fuels small businesses, and provides a pathway for workforce development across all our islands. In a global market where production is highly mobile, modernizing and strengthening this program is essential to ensure Hawai'i remains a competitive and viable destination. By modernizing the credit, this bill provides the stability that productions require to commit to Hawai'i for multiple seasons. Thousands of residents depend on the stability of this credit to sustain their families to be able to maintain living here. Our local talent will stay in Hawai'i only if the work is consistent. This bill ensures our creative economy remains robust so our local creatives don't have to leave home to find a living wage. SB 2580 SD2 is an investment in our future. It protects local employment and strengthens Hawai'i's position as a leader in the global creative economy. I respectfully urge your support and ask the committee to pass SB 2580 SD2.

Thank you for your consideration.

Lisa Lee Mitchell

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

Hearing Date: Friday, March 20, 2026
9:30AM – Room 423, HI State Capitol

TESTIMONY IN STRONG SUPPORT OF SB 2580 SD2
WITH RECOMMENDATIONS

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

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

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

HFA is a member-based organization of Hawai'i film and television professionals, entertainment union members, creative workers, production companies, small businesses, and allied industry partners who live and work in the State of Hawai'i. Our members span the full spectrum of the production ecosystem, including crew, talent, independent filmmakers and support services that enable films to operate locally.

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

- **Removes the per production cap for films over \$60M.** This is a gamechanger that will entice large format films.
- **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.
- **Adds streaming language** to embrace the digital platforms of distribution that make Hawai'i competitive. Films that go directly to streaming are now welcome to film in Hawai'i.
- **Allows the bill to be retroactive to December 31, 2025**, to help the shows that are here, spending hundreds of millions of dollars, qualify for the gains from this bill. This will be paid no sooner than 18 months after the film has submitted their qualified receipts.



- **Raises the overall film production cap to \$60 million dollars.** The increase to the tax credit signals to the world that the State of Hawai'i supports film. It is a good ROI.

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

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

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

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

The film tax credit also provides a **reliable tax revenue source** for the state. In 2022, **tourists** who came to Hawai'i because of a film they saw **spent \$1 Billion dollars** which generated **\$121 Million in state tax revenue**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.

We offer the following **RECOMMENDATIONS**:

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

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

¹ https://files.hawaii.gov/dbedt/economic/reports/film_impacts_on_tourism_feb_2024.pdf

SB-2580-SD-2

Submitted on: 3/19/2026 9:34:26 AM

Testimony for ECD on 3/20/2026 9:30:00 AM

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

Comments:

Aloha Chair Ilagan, Vice Chair Hussey, and members of the committee,

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

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

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

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

Mahalo,

Danny Rosner

SB-2580-SD-2

Submitted on: 3/19/2026 11:21:32 AM

Testimony for ECD on 3/20/2026 9:30:00 AM

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

Comments:

IN SUPPORT of SB2580 SD2 – Film Tax Credit Modernization

My name is Tyler Young. I am a Film & Television Producer based here in Honolulu, and I am submitting testimony in strong support of SB2580 SD2. 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. Hawai‘i’s current film tax incentive is 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 millions of dollars elsewhere, and leaving Hawai‘i 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 Hawai‘i, our state will continue to lose 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 higher profile productions. We also risk cultural misrepresentation, with productions depicting Hawai‘i’s stories and characters without local cultural guidance and authenticity.

Passing SB2580 SD2 is crucial to supporting a more sustainable film and television production industry in Hawai‘i. 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 House Committee on Economic Development & Technology to pass SB2580 SD2 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.

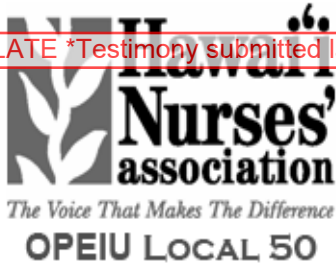
Sincerely,

Tyler Young

Creative Producer

Tyler Young Films, LLC.

Honolulu, Hawai'i



President

1600 Ala Moana Blvd Suite 100
Honolulu, HI 96815
Tel: (808) 531-1628
Fax: (808) 524-2760

In Support of SB 2580 SD2: Relating to the Motion Picture, Digital Media and Film Production Income Tax Credit

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

My name is Rosalee Agas-Yuu, and I am the President of Hawai'i Nurses' Association, OPEIU Local 50 and a registered nurse in Hawai'i. We testify in support of SB 2580 SD2.

Whether it be healthcare or the entertainment industry, our Union supports bills that benefit the local economy and its people. Please support the local workforce and keep them here in Hawai'i.

Thank you for the opportunity to testify in support of SB 2580 SD2.

Sincerely,

Rosalee Agas-Yuu

Rosalee Agas-Yuu

President

Hawai'i Nurses' Association, OPEIU Local 50



**WAIANAЕ COAST
COMPREHENSIVE
HEALTH CENTER**

**Friday, 03-20-26 9:30AM
State Capitol, Conference room 432**

House Committee on Economic Development & Technology

To: Representative Greggor Ilagan, Chair,
Representative Ikaika Hussey, Vice Chair

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

**RE: SUPPORT FOR SENATE BILL 2580 SD 2 - 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 2, 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. We serve over 36,000 patients annually with clinics spanning from Wai'anae to Waipahu. With 53 years of service, WCCHC is committed to providing comprehensive healthcare that supports the whole person and improves long-term health outcomes for the communities we serve.

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-2

Submitted on: 3/16/2026 1:53:35 PM

Testimony for ECD on 3/20/2026 9:30:00 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 Hawai'i accurately. Amending this bill to increase the beneficial impact to both Native Hawaiians as well as our long-time local residents would have a greater positive impact for Hawai'i.

Mahalo for your consideration,
Keoni Shizuma

SB-2580-SD-2

Submitted on: 3/16/2026 8:05:48 PM

Testimony for ECD on 3/20/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Leah Myerson	Individual	Support	Written Testimony Only

Comments:

Aloha,

I'm writing in support of this bill because it will help bring larger productions back to Hawaii which in turn will create a lot of jobs and boost many local businesses.

Mahalo

SB-2580-SD-2

Submitted on: 3/16/2026 9:50:54 PM

Testimony for ECD on 3/20/2026 9:30:00 AM

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

Comments:

To the Hawai‘i State Legislature,

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

As a member of the *Magnum P.I.* fandom, I first discovered Hawai‘i through the series.

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

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

Thank you for your time and consideration.

With respect,
Fabienne Lequertier

Fandom of MagnumPI

SB-2580-SD-2

Submitted on: 3/17/2026 7:52:50 AM

Testimony for ECD on 3/20/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Genaro Hale Gualdarama	Individual	Support	Written Testimony Only

Comments:

Standing in support of SB 2580.

SB-2580-SD-2

Submitted on: 3/17/2026 9:35:29 AM

Testimony for ECD on 3/20/2026 9:30:00 AM

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

Comments:

Please support this bill! Tax credits are essential to attracting production companies to our state. Production companies from all over the world want to come to Hawaii for their projects but will only do so if we can compete with the competition. These credits make that possible.

Mahalo!

SB-2580-SD-2

Submitted on: 3/17/2026 9:39:21 AM

Testimony for ECD on 3/20/2026 9:30:00 AM

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

Comments:

To the Hawai‘i State Legislature,

Film and television productions provide meaningful local employment and generate significant economic activity, while showcasing Hawai‘i’s culture, landscapes, and spirit of aloha worldwide.

As a member of the Magnum P.I. fandom, I first discovered Hawai‘i through the series.

The link between storytelling and tourism is clear. Productions filmed in Hawai‘i inspire visitors, support local businesses, and encourage respectful engagement with the islands’ culture.

For these reasons, I respectfully support SB2580, which helps sustain local jobs, small businesses, and the long-term strength of Hawai‘i’s creative and tourism industries.

Thank you for your time and consideration.

With respect,
Vincent LEQUERTIER
Magnum P.I. fandom

SB-2580-SD-2

Submitted on: 3/17/2026 10:49:14 AM

Testimony for ECD on 3/20/2026 9:30:00 AM

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

Comments:

Aloha chair and members,

My name is Debra Grey and I am a member of the Fandom of Magnum PI.

I would like to say that I support measure SB 2580 SD2 which is to increase the film cap to \$60 million. This is meant to attract the larger long-term productions which intern will stabilize the economy by allowing the film industry to keep jobs in place and the community working.

This bill is a direct investment in stable, middle-class jobs for Hawaii's creative workforce.

Mahalo for your consideration.

SB-2580-SD-2

Submitted on: 3/17/2026 11:01:32 AM

Testimony for ECD on 3/20/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Inge Romoschan	Individual	Support	Written Testimony Only

Comments:

Please support SB2580 in order to attract larger, long-term productions and stabilize our film industry in Hawai'i.

SB-2580-SD-2

Submitted on: 3/17/2026 11:03:57 AM

Testimony for ECD on 3/20/2026 9:30:00 AM

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

Comments:

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

SB-2580-SD-2

Submitted on: 3/17/2026 12:02:32 PM

Testimony for ECD on 3/20/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Jean Simon	Individual	Support	Written Testimony Only

Comments:

Aloha,

I STRONGLY SUPPORT HB 2580 which would increase the incentives for film to come to Hawaii.

Currently, other states and other countries are increasing their film incentives to lure the film industry to film there. We need to at least "keep up". We lost a lot of work last year (I didn't work in film at all last year - as an actress!) because filming wasn't sure if there would be a film incentive or if the current film incentives would even continue.

It is urgent that we not only increase the Tax Credit incentives, but extend them as well. The film industry needs certainty.

Please vote "YES" for SB 2580.

Mahalo,

Jean Simon

SB-2580-SD-2

Submitted on: 3/17/2026 12:03:28 PM

Testimony for ECD on 3/20/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Melinda Santhany	Individual	Support	Written Testimony Only

Comments:

Aloha,

I am in support of this Bill!

Mahalo!

SB-2580-SD-2

Submitted on: 3/17/2026 12:16:39 PM

Testimony for ECD on 3/20/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Dennis Garber	Individual	Support	Written Testimony Only

Comments:

Bringing films to Hawaii puts people to work in many fields, not just in the industry. Restaurants, hotels, taxi drivers, cleaners, cleaning people. It helps all of us making a living wage.

Mahalo

SB-2580-SD-2

Submitted on: 3/17/2026 12:26:00 PM

Testimony for ECD on 3/20/2026 9:30:00 AM

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

Comments:

Please do everything you can to attract longterm shows to come and film here. When we have shows running long term it is possible for hundreds of creative and manual workers to make a decent living wage with health benefits. I personally was able to support myself for 5 years with the run of Magnum PI and then Lilo & Stitch as a SAG member professional stand-in (crew). but as th shows slowed down, I, like so many in the industry, had to find other work to pay the bills. It is very expensive to live in Hawaii. the film industry gives to the community by supporting local artists who then support other local industries. When we have longterm shows there's more opportunity for crew and sometimes even cast to make a consistent wage. The more, the better.

SB-2580-SD-2

Submitted on: 3/17/2026 12:29:05 PM

Testimony for ECD on 3/20/2026 9:30:00 AM

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

Comments:

I strongly support this legislation to make our film tax credit competitive with other locations.

SB-2580-SD-2

Submitted on: 3/17/2026 1:34:48 PM

Testimony for ECD on 3/20/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Diana Seppelfrick	Individual	Support	Written Testimony Only

Comments:

Aloha Chair and Members of the Committee:

I support this measure to strengthen Hawai‘i’s film tax credit program and keep our state competitive in attracting productions. Expanding the credit, including streaming productions, and allowing flexibility for large-scale projects will bring more jobs and economic benefits to local communities, while third-party certification ensures accountability.

Sincerely,

Diana Seppelfrick, SAG/AFTRA Member

SB-2580-SD-2

Submitted on: 3/17/2026 2:19:25 PM

Testimony for ECD on 3/20/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
michael	Individual	Support	Remotely Via Zoom

Comments:

I am a resident of Kailua, Michael Vernon, a SAG-AFRA Member in support of SB2580 SD2 as it will provide higher insentives for production companies retain talent here on the isand . I have personally seen several production companies film else lwjere suc as New Zealand or Atlanta due to the fact the tax credits did not insentivize them to film here in Hawaii. By passage of this billl, This will contribe to the local industry directly and indirectly and overal local economy in Hawaii. Thank you for your considerstion of my testimony.

SB-2580-SD-2

Submitted on: 3/17/2026 2:19:31 PM

Testimony for ECD on 3/20/2026 9:30:00 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 and I support this bill. I strongly support these measures that strengthen Hawai'i's film and television industry. The industry provides critical jobs for local workers and supports many small businesses throughout our communities. Continued investment and coordination will help ensure Hawai'i remains competitive and able to sustain long-term production. This bill is a direct investment in stable, middle-class jobs for Hawaii's creative workforce.

Mahalo nui,

Soraya-Elena Perez

SB-2580-SD-2

Submitted on: 3/17/2026 3:14:28 PM

Testimony for ECD on 3/20/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Terrie Wehrli	Individual	Support	Written Testimony Only

Comments:

Aloha,

Hawai'i's film industry provides valuable work for local residents and supports our economy. Please support measures that help keep production in Hawai'i.

Mahalo.

SB-2580-SD-2

Submitted on: 3/17/2026 5:11:03 PM

Testimony for ECD on 3/20/2026 9:30:00 AM

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

Comments:

Mahalo for the opportunity to testify in strong SUPPORT of **SB 2580**.

Stability and competitiveness are critical right now, and this bill helps Hawai'i stay in the game. Increasing the credit, raising the cap, and extending the sunset gives productions the confidence to commit here long-term—and that translates into consistent jobs for local crews.

That kind of predictability makes a real difference for families who rely on this industry.

As we grow, there may also be opportunities to tie a small portion of these incentives to **specific outcomes**, like showcasing Hawai'i's culture or encouraging productions to start soon after another wraps, helping reduce gaps in employment.

But most importantly, this bill moves us in the right direction by supporting **long-term, sustainable work in Hawai'i**.

Mahalo for your leadership and for supporting Hawai'i's film workforce.

SB-2580-SD-2

Submitted on: 3/17/2026 5:17:20 PM

Testimony for ECD on 3/20/2026 9:30:00 AM

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

Comments:

I support this bill. This bill is a direct investment in stable, middle-class jobs for Hawaii's creative workforce.

SB-2580-SD-2

Submitted on: 3/17/2026 7:41:23 PM

Testimony for ECD on 3/20/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Crystal Dombrow	Individual	Support	Written Testimony Only

Comments:

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

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

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

Thank you for your time.

Crystal Dombrow

TESTIMONY IN SUPPORT OF SB 2580
KIMEE BALMILERO

March 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. Production pays wages, rents housing, hires transportation, and purchases 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.

Best,

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

Kimee J. Balmilero
Castle High School % 1997

SB-2580-SD-2

Submitted on: 3/17/2026 10:33:56 PM

Testimony for ECD on 3/20/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Kelsey Sugai	Individual	Support	Written Testimony Only

Comments:

I strongly support these measures that strengthen Hawai'i's film and television industry, creating jobs for local workers and supporting many small businesses throughout our communities. Hawai'i and its people can thrive if we create more opportunities beyond tourism. If we lack the tax incentives to keep film productions in Hawai'i, up-and-coming talent will leave the islands in pursuit of better opportunities, further worsening our "priced out of paradise" issue. If there is gainful employment at home here in the islands, Hawai'i's talent pool will only grow, and they will in turn bring more opportunities back to Hawai'i.

SB-2580-SD-2

Submitted on: 3/17/2026 10:38:27 PM

Testimony for ECD on 3/20/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Matthew Naki	Individual	Support	Written Testimony Only

Comments:

I support SB 2580 SD2 and the effort to strengthen Hawai'i's film tax credit program. Film and television production provides important jobs for local crew members and supports many small businesses across the islands, from equipment rentals and transportation to catering and lodging.

Increasing the credit on both Oahu and on the Neighbor Islands will help Hawai'i stay competitive with other states that are actively attracting film and television productions. Extending the sunset date to 2038 also gives the industry the long-term stability it needs so productions can confidently plan projects here. Recognizing streaming platform productions as qualified productions is another important update that reflects the reality of today's entertainment industry.

This bill helps support local jobs, small businesses, workforce development and the continued growth of Hawai'i's film and television industry.

SB-2580-SD-2

Submitted on: 3/17/2026 11:27:35 PM

Testimony for ECD on 3/20/2026 9:30:00 AM

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

Comments:

Aloha and Alii! My name is Usakl Michael.

I am a first-generation, Palauan-American citizen, born and raised in Honolulu and I've wanted to work in the film and tv business since I first saw the making of Thriller on MTV in the early 90s. That moment shifted culture globally, needless to say. But it let little kids from a small island dream big. It inspired me to become an actor, writer, singer-songwriter, director, composer...I wanted to do it all. As soon as I got out of high school, I got my headshots taken, my resume made, and I signed up for any casting call that I could find, and I got to work for over 20 years on so many awesome projects that were filmed on Oahu. I got to work with so many of the people I admired, from actors to stuntmen to directors. But from the smallest budgets to the largest, the feeling of being surrounded by other passionate, artistic, and creative people was awakening and awe-inspiring. I loved the feeling of being at summer camp for a week with people other than your family. You create a special bond in those environments. You build ohana. And in Hawai'i, it's different because there is so much aloha spirit that unites the cast and crews on set. I was lucky enough to jump in as the industry was starting to boom in the early 2000s. The next generation of keiki here in Hawai'i is filled with so many talented and intelligent young people who could not only showcase their gifts to the world but also usher in a lot of healing through the arts, like the Jacksons did for me. If they could make a fair living doing it, we all would be able to contribute to our families and communities in a pono, balanced way and keep the aloha spirit alive.

Mahalo and mesulang for your time and energy!

SB-2580-SD-2

Submitted on: 3/18/2026 1:25:51 AM

Testimony for ECD on 3/20/2026 9:30:00 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 fully support SB 2580.

Thank you Senate Committee for continuing to see this Bill through as it will directly invest in stable, middle-class jobs for Hawaii's creative workforce.

Me ke Aloha Pumehana Pau'ole,

Shereen Balles

SB-2580-SD-2

Submitted on: 3/18/2026 5:04:42 AM

Testimony for ECD on 3/20/2026 9:30:00 AM

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

Comments:

Hallo,

ich möchte diese Rechnung mit meinem Zeugnis unterstützen,Es ist wichtig für die Menschen Geschäfte und Hotels auf Hawaii die Arbeitsplätze auf Hawaii, daher möchte ich dies mit meinem Zeugnis unterstützen und damit weiter schöne Serien und Filma auf Ihren tollen Inseln entstehen können.Mahalo

M f g

claudia kühn

Testimony in Support of SB 2580 - Hawaii Film Tax Incentives

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

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

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

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

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

Sincerely,
Bryan Spicer
Local
DGA Director

SB-2580-SD-2

Submitted on: 3/18/2026 8:36:18 AM

Testimony for ECD on 3/20/2026 9:30:00 AM

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

Comments:

Aloha, my name is Malik Haynes and I'm a stunt performer based out of Hawaii.

I strongly support this Bill. Raising the tax credit will allow the state to compete with other states for productions. Hawaii has been in a drought for a really long time. Right now I'm working on a project and to see all the local faces there feels amazing. It feels good to be working in Hawaii Nei. Mahalo nui loa for your time 🍷

SB-2580-SD-2

Submitted on: 3/18/2026 8:38:52 AM

Testimony for ECD on 3/20/2026 9:30:00 AM

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

Comments:

ALOHA CHAIRS & MEMBERS,

MY NAME IS TARA F.LAULU. IM A MEMBER OF FANDOMS OF MAGNUMPI.

I SUPPORT THIS SB2580 BILL TO EXPAND THE FILM TAX CREDIT FOR HAWAII NEI & ITS WORKERS.

GOAL-- ATTRACT LARGER LONG-TERM PRODUCTIONS AND STABILIZE HAWAII FILM INDUSTRY.

THIS BILL IS DIRECT INVESTMENT IN STABLE -- MIDDLE-CLASS JOBS FOR HAWAII WORKFORCE.

THE MOST IMPORTANT THING IS TO

1--CREATE JOBS

2--SUPPORT BUSINESSES OF HAWAII NEI

3--TOURISM INDUSTRY.

MUCH MAHALO NUI LOA

TARA F. LAULU

SB-2580-SD-2

Submitted on: 3/18/2026 9:39:54 AM

Testimony for ECD on 3/20/2026 9:30:00 AM

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

Comments:

I strongly support SB 2580.

Hawai‘i’s film tax credit plays an important role in supporting local jobs and sustaining the many small businesses that rely on film and television production. Strengthening and modernizing this credit will help ensure that Hawai‘i remains competitive in attracting productions that provide consistent employment opportunities for local workers and meaningful economic activity across our communities.

A strong and stable film incentive program helps build long-term workforce development by allowing local actors, writers, directors, crew members, and creative professionals to gain experience and grow their careers here at home. It also supports a wide network of locally owned businesses, from food vendors and transportation providers to equipment rentals and hospitality services, all of which benefit when production activity is steady.

From my own perspective as a local writer and creative professional, I have seen how this industry creates pride, opportunity, and momentum for our community. Productions such as *Untamed*, *Jumanji*, and *Protecting Jared* have brought a visible sense of excitement and optimism to local cast members, crew, and small business owners who were able to participate and benefit from the work. These experiences serve as real examples of how a strong film incentive program can positively impact everyday people in Hawai‘i.

For these reasons, I respectfully urge your support for SB 2580.

SB-2580-SD-2

Submitted on: 3/18/2026 10:09:00 AM

Testimony for ECD on 3/20/2026 9:30:00 AM

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

Comments:

Aloha! My names Andrew Kamoku, just a local boy from Pālolo:) been blessed to be onset for a few productions here. Story is such a huge part of the Hawaiian experience. It dates back to our kupuna long ago, and is still in us today. Been blessed to travel the world and there truly is no place like these islands. Having the beauty of the place, the heart of the people, and the will to tell good stories...it only makes sense that we should be one of the premier spots in all the world to favor the film industry in any way possible:) doesn't hurt that we have 2 of the biggest superstars in Jason and Dwayne wanting to film movies here. Thank you very much for your time....

Andy:)

SB-2580-SD-2

Submitted on: 3/18/2026 12:00:38 PM

Testimony for ECD on 3/20/2026 9:30:00 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 across multiple departments simply to stay employed. Long gaps between productions meant instability for our family, and there were times when we relied on Section 8 housing assistance and food stamps just to get by. When the industry slows down, the consequences are felt directly by local families and can even increase reliance on state support systems.

Despite those challenges, my father invested everything he could into my education. His sacrifices allowed me to attend ‘Iolani School and later the University of Hawai‘i.

When I entered the industry myself, I did so during a period when Hawai‘i’s film tax credit made the state competitive again. I began my career on the television series Lost, which ran for six seasons. That stability allowed many of us to develop expertise in specific departments and build real careers. We learned from experienced crew members who came from the continent and helped train a generation of local professionals.

That momentum continued when 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 as a department head. This allowed us to build a 100% local Grip department. The longevity of that show strengthened our workforce tremendously. Many of those same crew members later went on to work on Magnum P.I. and NCIS: Hawai‘i, demonstrating that Hawai‘i’s local workforce could meet the highest professional standards.

However, when Hawai‘i’s incentives stopped keeping pace with other states, the impact was immediate. Productions left, studio leases ended, and many highly skilled local workers lost the stability they had built over years. Some lost homes. Some left the industry entirely. Others were

forced to relocate to the mainland to continue their careers. This past year has been extremely difficult for our workforce.

SB 2580 SD2 represents an important step toward restoring Hawai'i's competitiveness.

Strengthening the film tax credit helps ensure Hawai'i remains a viable production destination in a global marketplace where other states and countries actively compete for this work. Productions plan years in advance, and stability in policy allows them to make long-term commitments to locations and local workforces.

For workers like myself and the many skilled professionals who make up Hawai'i's film community, this legislation means the opportunity to apply the experience and expertise we have spent decades building. Our workforce has proven it can support major productions at the highest level. What we need now is the stability and competitiveness that allows those productions to return.

SB 2580 SD2 supports local jobs, small businesses, workforce development, and long-term economic opportunity for Hawai'i's creative sector. It is an investment in an industry that has already demonstrated its ability to provide meaningful careers for local residents.

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

Mahalo for the opportunity to testify.

SB-2580-SD-2

Submitted on: 3/18/2026 12:19:28 PM

Testimony for ECD on 3/20/2026 9:30:00 AM

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

Comments:

Aloha Chair Ilagan, Vice Chair Hussey

My name is John Salanoa and I am in support of SB2580 with recommendations. This bill is a great step forward to restimulate our film industry. SB2580 hits many of the vital trigger numbers to entice productions to come back to Hawaii. One recommendation to this bill would be to,

Include Local Hire uplifts,

80% Local Hires

30% Above the Line Local Hires

Olelo Hawaii Indigenous story telling.

If the base points are set at 27% Oahu and 32% Neighboring Islands, each of these uplifts could care a bonus of 5% each non stackable.

If the base points are moved to 30% and 35% the uplift values could land at 2% bonus points still non stackable.

Mahalo for your time in this matter

John Salanoa

Actor/ Director/ Producer

Chair - Hawaii Film Alliance Bills Committee

SB-2580-SD-2

Submitted on: 3/18/2026 12:42:53 PM

Testimony for ECD on 3/20/2026 9:30:00 AM

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

Comments:

I was born and raised on O'ahu. As a Polynesian, the closest thing that felt accessible was Ōlelo. Now seeing all these big name stars who have ties to Hawai'i bringing productions and jobs to forefront, I believe the best is yet to come. Let's allow the dreams of young Pasifika to come into fruition by hiring talent locally.

SB-2580-SD-2

Submitted on: 3/18/2026 2:26:43 PM

Testimony for ECD on 3/20/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Moana Coloma Quintanilla	Individual	Support	Written Testimony Only

Comments:

I support SB 2580 because it strengthens Hawai'i's film industry, supports local jobs, and helps keep the state competitive in attracting productions.

SB-2580-SD-2

Submitted on: 3/18/2026 3:07:54 PM

Testimony for ECD on 3/20/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Jonathan Hunter	Individual	Support	Written Testimony Only

Comments:

Hello leaders,

I am submitting a short written testimony in support of SB2580 not as a long-time Hawaiian citizen, but as someone who has had the great pleasure of working with the amazing filmmaking community here and who stands to be drawn by these very incentives to Hawai'i in my future filmmaking endeavors. A key element of my decision of where to make my films will of course be the monetary savings I am able to unlock in any one location. I created a film centering on Missing and Murdered Native Hawaiian Women and Girls (MMNHWG) and the role that the American military plays in that issue. It is a story that can, or at least should, only be told here in Hawai'i, and I would love for that decision to be made all the more easily thanks to the passing of this bill. Thank you!

Best,

Jonathan Hunter

SB-2580-SD-2

Submitted on: 3/18/2026 4:46:56 PM

Testimony for ECD on 3/20/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Tamra Hayden	Individual	Comments	Written Testimony Only

Comments:

I support the bills effort to make sure there are jobs for Hawai'i residents and culturally appropriate.

Living on the West Side I have seen the film crews trucks parked on the grass at the Waianae School grounds. I am hoping that we can express the needs to give back to the people in other ways. Getting a wish list from the lifeguards at Pokai Bay, the schools. It seems really easy for them to take over a beach the community depends on, some people have businesses that are run from that location, paddle board lessons Kyack rentals etc. There doesn't seem to be any reciprocity from the film makers. People like Jason Mamia and The Rock certainly have resources to help with wish lists from the community. I would like to see some appreciation not just for actors, local film crews, local residents, but for the people who help them by providing parking, people losing income for weeks, we aren't rich on the West Side and our beaches are our prize. The Hawaiian Culture is strong here. The Aina, the Kai and Wai are a part of our everyday life. I think the filming should include helping the community. Like Represenative Tupulos says, "we do a lot with very little" on the West Side.

SB-2580-SD-2

Submitted on: 3/18/2026 5:34:43 PM

Testimony for ECD on 3/20/2026 9:30:00 AM

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

Comments:

Aloha, As a former wholesaler/worker in the Hawaii Visitor Industry and a current film/TV worker I strongly support SB2580 SD2. Hawaii needs this bill to remain competitive with other states as well as other countries. It's shameful that productions are filming Hawaii locale based stories in Georgia and New Zealand because of budget constraints. I've talked to numerous visitors first hand on the reasons they would visit Hawaii. The majority, by far, mentioned watching a TV show or movie that had a Hawaii theme or backdrop. Lost, Hawaii Five-0, Magnum PI, NCIS HI, Rescue HI, Jurassic Park, Lilo and Stitch and numerous others help advertise Hawaii to the world forever. Mahalo for your time.

SB-2580-SD-2

Submitted on: 3/18/2026 6:23:43 PM

Testimony for ECD on 3/20/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Ricardo Galindez	Individual	Support	Written Testimony Only

Comments:

Island Film Group STRONGLY SUPPORTS this measure.

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 in order for Hawai'i to remain competitive we need to raise the tax incentives, increase the annual cap with a \$17 million production cap and add some of these "bumps" that other states have if we want Hawai'i to stay a viable film destination.**

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

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

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

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

Mahalo,

Ian Petriello Eisenberg

I am writing to support SB 2580 SD2 – Film Tax Credit Modernization

This bill strengthens Hawai'i's Motion Picture, Digital Media, and Film Production Income Tax Credit by:

- Increasing the credit to **27% on O'ahu and 32% on Neighbor Islands**
- Extending the program sunset date to **2038**
- Recognizing **streaming platform productions** as qualified productions
- Supporting long-term industry stability
- Keeping Hawai'i competitive with other production states

This legislation directly supports:

- Local jobs
- Small businesses
- Workforce development
- Long-term industry growth

Thank you for allowing my testimony.

Mahalo nui,

Tim Bowden

SB-2580-SD-2

Submitted on: 3/18/2026 8:31:49 PM

Testimony for ECD on 3/20/2026 9:30:00 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 the economy and film industry in Hawai'i.

SB-2580-SD-2

Submitted on: 3/18/2026 9:09:50 PM

Testimony for ECD on 3/20/2026 9:30:00 AM

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

Comments:

I strongly support SB2580 because it will strengthen Hawai'i's film and television industry. The industry provides critical jobs for local workers and supports many small businesses throughout our communities. Continued investment and coordination will help ensure Hawai'i remains competitive and able to sustain long-term production.

I've been in the local TV / film industry for eight years. Working in TV / film has been a dream of mine and I was fortunate to find work after I graduated from the Leeward Community College TV Production Program in 2019. I've seen the industry's ups and downs in the past eight years: we were affected by the pandemic, writers' and actors' strikes, and most recently the dry spell we had. It was a rough time when a vast majority of us weren't working. Some of us, including me, had to find jobs outside of the TV / film industry. Others moved away from Hawai'i, and aren't working in the industry.

I'm currently on Untamed, a Warner Brothers show distributed by Netflix. Protecting Jared is currently in production and Jumanji 3 just wrapped. It's great that we have these projects to stay afloat, but it's uncertain if we'll have more projects later this year and beyond.

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

SB-2580-SD-2

Submitted on: 3/19/2026 12:15:53 AM

Testimony for ECD on 3/20/2026 9:30:00 AM

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

Comments:

Statement of William G. Meyer III in support of SB 2580 SD2 (Relating to Taxation).

Aloha Chair Ilagan, Vice Chair Hussey, and Members of the Committee On Economic Development and Technology. My name is William G. Meyer III. I support SB 2580 SD2.

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 brought significant production work to the state resulting in the development of a local crew base that is second to none and provided numerous opportunities for Hawai'i's creative industry to flourish. However, the failure to keep our industry incentives competitive has resulted in a steep decline in production activity. In fact, last year there was very little work. While we are currently enjoying an uptick in activity, in no small part due to the hard work of local stars, to keep the industry vibrant with good paying jobs we must keep the production pipeline full and the only way to do that is to remain competitive. States with a thriving film industry have base incentives above 30% and lower costs. Hawai'i is beautiful but very expensive.

The film industry fuels the local economy by paying good wages, purchasing everything under the sun from local businesses, filling the state's coffers with tax dollars and providing significant marketing value to the state's tourism industry.

This bill addresses major competitive and local industry concerns by increasing the overall base percentages, attracting larger projects with a higher per-production cap, increasing the yearly cap, embracing streaming platforms and extending the sunset date.

I submit that this measure also be amended to exempt productions with less than \$1 million in qualified expenditures from the independent third-party CPA certification requirement. This would help provide small and independent productions access to the incentive.

Collectively, these enhancements, along with other film industry bills in this session, will keep this important industry robust and paying dividends to Hawai'i.

Respectfully submitted

William G. Meyer III

SB-2580-SD-2

Submitted on: 3/19/2026 3:26:40 AM

Testimony for ECD on 3/20/2026 9:30:00 AM

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

Comments:

I support the modernization of the tx incentives. Hawai'i needs to incentivize global productions to shoot here to keep the local economy thriving. People can build thriving careers in the film industry here as long as the produciton inflow is steady. Long-term stability in the film industry benefits local businesses who are part of the film/tv ecosystem.

SB-2580-SD-2

Submitted on: 3/19/2026 5:53:57 AM

Testimony for ECD on 3/20/2026 9:30:00 AM

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

Comments:

I strongly support SB 2580

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

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

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

Hawai'i State House Committee on Economic Development & Tourism (EDT)

Date: Friday, March 20, 2026

Time: 9:30 a.m.

Conference Room 423 & Videoconference
State Capitol, 415 South Beretania Street

RE: SB 2580 SD2 Relating to Film Incentives

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

I respectfully offer my strong support for SB 2580 SD2, a measure to enhance Hawai'i's film and television production incentives.

West O'ahu has long benefited from productions like *Magnum P.I.*, *Hawai'i Five-0*, and *NCIS: Hawai'i*, which brought reliable business to local restaurants, vendors, and service providers while providing steady employment for residents. These projects played a meaningful role in sustaining our local economy.

Since these productions concluded, our community has experienced a noticeable downturn. Many small businesses have lost regular customers, and workers who depended on film-related jobs have seen a decline in income. Meanwhile, other locations with more competitive incentives are drawing productions away from Hawai'i.

Improving our state's incentives is critical to attracting new projects and revitalizing this important sector. SB 2580 SD2 would help restore economic activity, support local businesses, and create quality jobs—particularly as plans advance for a film studio in West O'ahu.

Mahalo for the opportunity to submit testimony and for your consideration of the needs of our West O'ahu business community.

Respectfully,

Heather H. Giugni

SB-2580-SD-2

Submitted on: 3/19/2026 8:21:18 AM

Testimony for ECD on 3/20/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Glen Kagamida	Individual	Support	Written Testimony Only

Comments:

SUPPORT. MAHALO!

Hawai'i State House Committee on Economic Development & Tourism (EDT)

Date: Friday, March 20, 2026

Time: 9:30 a.m.

Conference Room 423 & Videoconference

State Capitol, 415 South Beretania Street

RE: SB 2580 SD2 Relating to Film Incentives

Dear Chair Ilagan, Vice Chair Hussey and Committee Members:

I am writing in strong support of SB 2580 SD2, which would strengthen Hawai'i's film and television production incentives.

For years, television series such as *Hawai'i Five-0*, *Magnum P.I.*, and *NCIS: Hawai'i* have filmed in West O'ahu, generating steady economic activity for local restaurants, vendors, and service providers while sustaining jobs for local residents. These productions have been a vital source of income for many small businesses and working families in our community.

I graduated from UHWO with a Creative edSince the departure of these series, West O'ahu has felt a significant economic impact. Small businesses have lost consistent customers, and many workers who relied on production-related jobs have seen their income reduced or eliminated. At the same time, productions are increasingly choosing other locations where incentives are more competitive.

Strengthening Hawai'i's film incentives is essential to reversing this trend. By making our state more competitive, SB 2580 SD2 will help attract new productions, restore economic opportunities for local businesses, and support quality jobs for Hawai'i's workforce. This is especially important as plans move forward for a film studio in West O'ahu, which has the potential to further anchor the industry in our region.

Mahalo for the opportunity to provide testimony and for your continued consideration of the needs of West O'ahu's business community.

Respectfully,

Renea Gavrilov Stewart

SB-2580-SD-2

Submitted on: 3/19/2026 9:03:32 AM

Testimony for ECD on 3/20/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Hitomi Imai Rosner	Individual	Comments	Written Testimony Only

Comments:

My name is Hitomi Rosner.

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

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

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

Mahalo,

Hitomi Rosner

SB-2580-SD-2

Submitted on: 3/19/2026 10:50:34 AM

Testimony for ECD on 3/20/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Hualalai Chung	Individual	Support	Written Testimony Only

Comments:

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

SB-2580-SD-2

Submitted on: 3/19/2026 11:00:58 AM

Testimony for ECD on 3/20/2026 9:30:00 AM

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

Comments:

Aloha! I write in support of SB2580 SD2 and hope you will support it also. Increasing our tax credit cap will keep major productions returning to Hawai'i instead of opting to film other in locations. Also acknowledging streaming projects as part of this is vital. The industry is changing and the way we watch media is too. We need to be adaptable and by including streaming projects we will continue to grow and thrive as an industry. Mahalo for your time! We appreciate your help!

SB-2580-SD-2

Submitted on: 3/19/2026 11:48:19 AM

Testimony for ECD on 3/20/2026 9:30:00 AM

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

Comments:

I support SB 2580 because it strengthens Hawai'i's film industry, supports local jobs, and helps keep the state competitive in attracting productions

SB-2580-SD-2

Submitted on: 3/19/2026 12:36:47 PM

Testimony for ECD on 3/20/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Tristy	Individual	Support	Remotely Via Zoom

Comments:

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

I strongly support SB 2580, which strengthens Hawai‘i’s Motion Picture, Digital Media, and Film Production Income Tax Credit and helps maintain the state’s competitiveness in attracting film and television productions.

Increasing the tax credit to 27% on O‘ahu and 32% on neighbor islands, expanding eligibility to include streaming productions, and extending the program through 2038 will help Hawai‘i remain competitive with other production locations while encouraging more projects to film across our islands. Increasing the cap from \$50 million to \$60 million is also a step in the right direction, allowing larger projects to complete more of their production in Hawai‘i rather than taking work elsewhere.

We must treat incentivizing this industry as a business. There is a fiduciary responsibility to financial backers to make sound investments and ensure the return of their capital, which in turn stimulates Hawai‘i’s economy and supports long-term growth for future generations. From an executive producer perspective, when I have taken it upon myself to help pitch and bring projects to Hawai‘i, every percentage point matters when competing with other markets. These incentives are often a deciding factor in whether a project chooses Hawai‘i or another location.

These productions generate meaningful economic activity by creating jobs and supporting local businesses across multiple industries. This measure also strengthens accountability through independent third-party certification, ensuring transparency and responsible growth.

As someone working within the film industry, I have had to expand into other markets to maintain consistent opportunities. Hawai‘i has the talent, locations, and infrastructure to support more productions locally, and policies like SB 2580 help ensure our cast and crews are prepared for the opportunities ahead.

As we continue building the foundation for a sustainable industry, this bill supports long-term economic growth, increased state revenue, and opportunities for future generations.

Mahalo nui loa for your time and consideration.

Respectfully,

Tristy Chun

Honolulu, Hawai'i

SB-2580-SD-2

Submitted on: 3/19/2026 12:41:31 PM

Testimony for ECD on 3/20/2026 9:30:00 AM

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

Comments:

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

My name is Grace Hall, and I respectfully submit testimony in strong support of SB2580 SD2, which modernizes Hawai‘i’s Motion Picture, Digital Media, and Film Production Income Tax Credit.

I have worked in Hawai‘i’s film and television industry for over five years. During that time, I have worked as a stand-in, stunt performer, and script supervisor. Like many people in our local film community, this industry is not just a side job—it is my livelihood.

The film tax credit is the reason productions choose Hawai‘i, and when productions come here, local workers like me are able to stay here and build careers at home instead of having to leave the islands to find work.

Because of this industry, I have been able to develop skills, join a professional union, and build a sustainable path working in film. Every production that comes to Hawai‘i hires hundreds of local crew members and supports countless small businesses—from equipment vendors and construction shops to catering companies and transportation services.

When productions leave the state, we feel it immediately. Work disappears, and local workers are forced to either leave Hawai‘i or leave the industry entirely.

SB2580 SD2 helps ensure that Hawai‘i remains competitive with other states and countries that are aggressively expanding their own film incentives. Increasing the credit to 27% on O‘ahu and 32% on Neighbor Islands, extending the program’s sunset to 2038, and recognizing streaming productions as qualified projects will provide the long-term stability that production companies look for when deciding where to film.

Today’s entertainment industry has changed dramatically. Streaming platforms now produce the majority of new film and television content. If Hawai‘i does not adapt its policies to reflect that reality, we risk losing productions—and the jobs they bring—to other locations.

For those of us who work in this industry, stability matters. It means being able to plan our lives, support our families, and continue building a career in the place we call home.

The film tax credit does not just support productions—it supports local workers, local businesses, and an entire creative workforce that wants to live and work in Hawai‘i.

I respectfully urge you to support SB2580 SD2 and help ensure that Hawai‘i’s film industry continues to grow and provide opportunities for local residents for many years to come.

Mahalo for the opportunity to testify.

Grace Hall

SB-2580-SD-2

Submitted on: 3/19/2026 1:13:53 PM

Testimony for ECD on 3/20/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Lauren Luke	Individual	Support	Written Testimony Only

Comments:

I am a young Native Hawaiian, 2nd-Gen Filipina, Chinese filmmaker born and raised in Honolulu. I just graduated from the prestigious New York University Tisch School of the Arts, where I received a degree in Film and Television Production. I am passionate about telling Hawaiian stories, with, for, and about the place that raised me. For my NYU thesis film, I worked with a fully Native Hawaiian cast and local crew. It was crucial for me to work alongside our community and to support local businesses. We hired locally because we *certainly* have the talent and resources here, and the people who know how to tell our stories best are those who love this special place with their whole hearts too.

I am currently working on the Netflix production, Protecting Jared, executive produced by Jason Momoa and Andy Samberg. I am currently shadowing the director, Ruben Fleischer, and am witnessing the cracks and insidious underbelly of our local industry. The sole "cultural advisor" on the film is Jason Momoa, who quite frankly, knows nothing about local culture. All of the decision-makers are flown in from LA, Georgia, or New York, who simply have no clue about what's properly representative of our culture. Without proper checks and balances, our stories will continue to be caricatures and bastardizations of truth. Why are all the decision makers on our stories flown here? As their intern and shadow, I have served as a point of contact for verifying pidgin lines or correcting Hawaiian spelling -- this is not my official role, nor is it in my job description. But why am I the only real local point of contact who has access to the higher-ups? We desperately need more locals and hawaiians in higher roles. We desperately need to fund our local industry so more locals can have a say. I support this bill because it will open more jobs, provide more opportunities for the youth, and encourage cultural accuracy. We are being properly exploited and undermined -- not to mention, our Hawai'i stories are being shipped off to Aotearoa or Georgia, further undermining our identity. We need to stay in competition. Currently, we are getting obliterated, and I firmly believe that film is the last bit of agency us locals have in telling our stories and remembering our roots. Let's employ the locals, let's support young filmmakers who've not yet been jaded, let's give us a fighting chance.

I have so many stories that I'd like to tell here. I love getting to work on large studio productions here too-- not just independent. Film is *the* center of culture with a colossal global reach. More studio productions allow for local indies to be made too, where our stories can be told with genuine cultural reverence. This bill will only lead to more good. A brighter future, better local stories, and more money. Why hasn't this happened yet?

It's important to note that I am planning a move to Los Angeles or New Zealand soon for more opportunities. We are not doing enough here to keep talent. Hawai'i will continue to lose their brightest young talent without proper tax incentives. The brain drain extends to the film industry too.

SB-2580-SD-2

Submitted on: 3/19/2026 1:21:59 PM

Testimony for ECD on 3/20/2026 9:30:00 AM

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

Comments:

I strongly support SB2580.

by modernizing the tax credits it helps to keep Hawai'i competitive in the film industry and keep productions here in Hawai'i and help create a more stable job security. Unfortunately, by the time I started to get into the industry, NCIS was cancelled and productions left, and I'm struggling to find jobs in the film industry.

Again, I strongly support SB2580 and I urge your support.

Mahalo,

SB-2580-SD-2

Submitted on: 3/19/2026 2:38:10 PM

Testimony for ECD on 3/20/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Nicholas Myers	Individual	Support	Written Testimony Only

Comments:

Aloha,

My name is Nicholas Paul Myers. I am an actor and film maker based in Honolulu Hawai'i. I strongly support this bill as it is designed to bring back the film industry. This will also incentivize people to film the stories about Hawai'i's culture in the place it's supposed to be made! Most recently New Zealand and Atlanta have been backdrops for stories that should've been filmed entirely on the island. Such as the Live Action Moana and the Chief of War miniseries. I support SB2580 going forward.

Thank you,

Nicholas Paul Myers

SB-2580-SD-2

Submitted on: 3/19/2026 3:01:55 PM

Testimony for ECD on 3/20/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Vincent Totero	Individual	Support	Written Testimony Only

Comments:

My daughter is employed by the Hawaii film industry and depends on it for her income. She and other union members feel strongly that the State of Hawaii should make every effort to reduce the expenses associated with films being produced in our state, as it will help all those employed by the film industry as well as aid the overall state economy. It will also bring tourism to Hawaii.

Aloha,

Vincent Totero

SB-2580-SD-2

Submitted on: 3/19/2026 4:07:19 PM

Testimony for ECD on 3/20/2026 9:30:00 AM

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

Comments:

TESTIMONY IN SUPPORT OF SB 2580

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

My name is **Sue Chipperton**, and I strongly support **SB 2580**.

This bill is important because it strengthens Hawai‘i’s film and television industry by increasing the production tax credit to **27% on O‘ahu** and **32% in counties with populations of 700,000 or less**, expanding qualified productions to include certain **streaming platform** projects, removing the **\$17 million per-production cap** for productions spending at least **\$60 million**, increasing the annual total to **\$60 million**, requiring **independent third-party certification**, and extending the credit through **January 1, 2038**.

Since 2014, through my company **Check The Gate**, I have hired local pet owners, livestock owners, ranch owners, and others in Hawai‘i, paying out **hundreds of thousands of dollars** locally in connection with production work. I have seen firsthand how film and television production supports not only crew, but also a much wider network of local workers, service providers, and small businesses.

SB 2580 helps Hawai‘i stay competitive for productions, including larger productions and streaming projects, while also improving oversight and accountability. It is a strong investment in local jobs, economic activity, and long-term industry growth.

I respectfully urge you to pass **SB 2580**.

Mahalo,
Sue Chipperton
Check The Gate

SB-2580-SD-2

Submitted on: 3/19/2026 4:31:26 PM

Testimony for ECD on 3/20/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Kristen Davis	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

Aloha Chair and Members of the Committee,

My name is Kristen Davis. I am a self-employed small business owner, a wife, and a mother of four here in Hawai‘i. I run my own animal training business, and I also work in film production as an animal trainer. I am writing in strong support of SB 2580, SD 1.

For my family, film work is not optional—it is a critical part of how we stay afloat in Hawai‘i. It allows me to supplement my business income, provide for my children, and continue building a life here without having to leave the state for better opportunities.

Over the past year, the slowdown in production has been deeply felt. Work has been inconsistent, and many skilled local workers have already left the industry or moved away because they cannot rely on steady income. Once that workforce is gone, it becomes significantly harder for Hawai‘i to attract productions back, no matter how desirable our location is.

SB 2580, SD 1 is important because it makes Hawai‘i more competitive in a landscape where other states and countries are aggressively offering incentives to attract film and television production. Without these updates, Hawai‘i will continue to lose projects—and with them, jobs, income, and long-term economic stability for local families.

Film production supports far more than just the major studios. It supports local workers across many industries—crew members, drivers, security, catering, construction, small vendors, and specialized professionals like myself. When productions come to Hawai‘i, that money flows directly into local households and small businesses.

For me personally, it means being able to continue growing my business while also contributing to productions that bring real economic activity into our state. It means being able to support my family and remain here at home.

Consistent production is what keeps people here. Without it, we will continue to lose skilled workers, and rebuilding that workforce later will be far more difficult than maintaining it now.

I respectfully urge the Committee to PASS SB 2580, SD 1 and support policies that keep Hawai‘i competitive, sustain local jobs, and allow working families like mine to remain in the state we call home.

Mahalo for your time and consideration.

SB-2580-SD-2

Submitted on: 3/19/2026 4:52:55 PM

Testimony for ECD on 3/20/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Katherine Jurgensen	Individual	Support	Written Testimony Only

Comments:

WRITTEN TESTIMONY IN SUPPORT OF SB 2578

Relating to the Motion Picture, Digital Media, and Film Production Industry

Position: STRONGLY SUPPORT

Aloha Chair and Members of the Committee,

My name is Katie Jurgensen . I am a self-employed small business owner, a wife, and a mother of four here in Hawai‘i. I run my own animal training business and also work in film production as an animal trainer. I am writing in strong support of SB 2578.

Film production plays a significant role in my ability to support my family while continuing to grow my small business here in Hawai‘i. The income I earn from working on productions helps create stability in an otherwise unpredictable self-employed income, especially while raising four young children.

Recently, the slowdown in production has been impossible to ignore. Work opportunities have become inconsistent, and many experienced local crew members are leaving the industry or relocating because they cannot rely on steady employment. When that happens, Hawai‘i loses not only jobs but also the skilled workforce that makes it possible to safely and efficiently support future productions.

SB 2578 is important because it helps strengthen Hawai‘i’s ability to remain competitive in an industry where productions have many options. Other locations are actively making it easier and

more attractive for productions to film there. Without thoughtful policies that support this industry, Hawai'i will continue to be passed over.

Film production supports a wide network of local workers and small businesses—not just those directly on set. It creates opportunities across multiple sectors and brings meaningful economic activity into our communities.

For me personally, this work allows me to stay rooted here while continuing to provide for my children and invest in my business. It is not just about one job—it is about maintaining a way of life and the ability to remain in Hawai'i long-term.

I respectfully urge the Committee to PASS SB 2578 and continue supporting policies that keep Hawai'i competitive, retain local talent, and provide real opportunities for working families.

Mahalo for your time and consideration.

SB-2580-SD-2

Submitted on: 3/19/2026 5:27:45 PM

Testimony for ECD on 3/20/2026 9:30:00 AM

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

Comments:

Aloha, Chair and Members of the Committee,

My name is Nicole Rombaoa, and I am a professional actor and creator who has lived and built my career in Hawai‘i for 37 years. I write in strong support of SB 2580, which would increase the state’s film production tax credit, require independent third-party certification of claims, and remove the per-production cap for large-budget productions. Together, these changes would make Hawai‘i a genuinely competitive destination for film and television production — and they would make a real difference for working artists and crew members throughout our islands.

Hawai‘i Is Losing Ground to Competitors Who Are Playing to Win

The global competition for film and television production has never been more intense. States like Georgia, New Mexico, and New York offer credits of 30% or more. Countries like the United Kingdom, Australia, and Canada have built entire production ecosystems around aggressive incentive structures. Meanwhile, Hawai‘i has been offering a credit that, while meaningful, has not kept pace with what our competitors provide. The result is predictable: productions that might have chosen Hawai‘i are choosing to film elsewhere, and the local cast, crew, and vendors who would have benefited from those projects are left without work. SB 2580’s increase — to 27% in O‘ahu and 32% on the Neighbor Islands — would bring Hawai‘i back into genuine contention and signal to the industry that this state is serious about being a world-class production destination.

A Stronger Credit Means More Productions, and More Productions Mean More Jobs

The economic logic here is straightforward. A more competitive tax credit attracts more productions. More productions mean more work for local actors, directors, crew members, caterers, drivers, costume designers, and the dozens of other trades that make up a healthy film industry ecosystem. As a working actor, I can tell you directly: the difference between a robust production pipeline and a thin one is the difference between a sustainable career and one that requires you to leave the islands or leave the industry. I have watched colleagues make that painful choice. SB 2580 would help reverse that trend by making Hawai‘i a place where productions genuinely want to be — not just as a scenic backdrop, but as a full-service production environment where it makes financial sense to film from start to finish.

Third-Party Certification: Accountability That Benefits Everyone

SB 2580's requirement that productions submit independent third-party certification verifying their qualified expenditures is a provision I strongly support. Some may see it as an added burden, but I see it as a protection for everyone involved: for taxpayers, who deserve assurance that public dollars are being claimed honestly; for legitimate productions, which benefit from a program with a strong reputation for integrity; and for local workers, who need to know that the productions hiring them are genuinely invested in the community and not simply inflating claims to maximize their credit. A certified, transparent credit program is a more defensible one — and a more defensible program is one that is less likely to face political attack or sudden rollback. Accountability is not the enemy of a generous incentive; it is what makes one sustainable.

Removing the Cap for Large Productions: Opening the Door to Transformative Projects

Under current law, any single production is capped at \$17 million in credits, regardless of how much it spends in Hawai'i. For a large-budget studio film or prestige television series that might spend \$60, \$80, or \$100 million here, that cap effectively renders the credit irrelevant — the math simply does not work, and those productions go elsewhere. SB 2580 would exempt productions with at least \$60 million in qualified production costs from this per-production cap. This is a pivotal change. Large productions are exactly the kind that bring the most work, sustain crews for the longest periods, and generate the most ripple-effect spending in local economies. They are also the productions most likely to hire principal cast — which matters enormously to actors like me who are working to build careers here. Removing the cap for productions of this scale is not a giveaway; it is an invitation to the biggest players in the industry to bring their projects to Hawai'i, and to spend in a way that our entire community will feel.

Conclusion

SB 2580 is one of the most consequential pieces of film industry legislation this Legislature has considered in years. It makes our credit competitive, it adds accountability through independent verification, and it removes a structural barrier that has kept major productions from choosing Hawai'i. For working actors, creators, and crew members throughout these islands, its passage would be transformative. I urge this committee to move SB 2580 forward with urgency. Mahalo nui loa for your time and your commitment to Hawai'i's creative economy.

Respectfully,
Nicole Rombaoa

SB-2580-SD-2

Submitted on: 3/19/2026 8:03:14 PM

Testimony for ECD on 3/20/2026 9:30:00 AM

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

Comments:

I fully support this most important bill for the State of Hawaii. It is of the utmost need for the Hawaii File industry to survive and thrive, and keep our locals employed. It can only be of great benefit for the State economy and survival of our industry.

SB-2580-SD-2

Submitted on: 3/20/2026 12:28:20 AM

Testimony for ECD on 3/20/2026 9:30:00 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.

SB-2580-SD-2

Submitted on: 3/20/2026 1:46:50 AM

Testimony for ECD on 3/20/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Asher Morgado	Hawai'i film alliance	Support	In Person

Comments:

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

My name is Asher Morgado, and I am a 19-year-old local actor and aspiring film director born and raised in Hawai'i. I am writing in strong support of SB2580, which strengthens the Motion Picture, Digital Media, and Film Production Income Tax Credit.

As a young person pursuing a career in the film industry, I want the opportunity to build my future here at home instead of feeling like I have to move away to places like Los Angeles to find work. When productions choose Hawai'i as a filming location, they create real opportunities for local actors, filmmakers, crew members, and students who are passionate about storytelling and the arts.

Growing up in Hawai'i, many of us dream of being part of the entertainment industry, but the reality is that opportunities here can be limited. Strengthening this tax credit helps keep Hawai'i competitive with other filming locations and encourages major productions to invest in our islands. These productions bring jobs, training opportunities, mentorship, and hands-on experience that are invaluable for young people like me who want to learn and grow in this field.

I am especially encouraged that this bill recognizes the importance of streaming platforms, which are now a major part of the modern entertainment industry. By including streaming productions, Hawai'i can continue attracting projects that create meaningful economic and creative opportunities for local residents.

Beyond the economic benefits, film and television productions also help share Hawai'i's culture, landscapes, and stories with audiences around the world. Supporting this industry means supporting the next generation of local creatives who want to tell authentic stories and represent our islands with pride.

I respectfully ask that you support SB2580 so young people like myself can pursue careers in film and media without having to leave the place we call home.

Mahalo for your time and consideration.

Respectfully,

Asher Morgado

19-year-old Local Actor & Aspiring Film Director

Hawai'i

SB-2580-SD-2

Submitted on: 3/20/2026 3:43:37 AM

Testimony for ECD on 3/20/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Fairai Richmond	Individual	Support	Written Testimony Only

Comments:

Please support the spell. This is how I support my family. These films bring in millions to the state! We need this!