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## A BILL FOR AN ACT

RELATING TO THE FILM INDUSTRY.

**BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:**

- 1           SECTION 1. The purpose of this Act is to provide support  
2 for the film industry in Hawaii. More specifically, this Act:
- 3           (1) Creates a film industry branch special fund for the  
4           operation of the film industry branch of the  
5           department of business, economic development, and  
6           tourism;
- 7           (2) Imposes a general excise tax surcharge on the gross  
8           income of motion picture theater operators and  
9           television broadcasting stations. The surcharge is  
10          set at a rate intended to generate approximately  
11          \$350,000 annually for the special fund;
- 12          (3) Requires the department to charge fees for the  
13          activities of the film industry branch; and
- 14          (4) Provides for the deposit of the surcharge and fee  
15          revenues into the special fund.



1 SECTION 2. Chapter 201, Hawaii Revised Statutes, is  
2 amended by adding a new section to part I to be appropriately  
3 designated and to read as follows:

4 "§201-A Film industry branch special fund. (a) There  
5 is established within the state treasury the film industry  
6 branch special fund.

7 (b) Revenues from the following shall be deposited into  
8 the special fund:

9 (1) The general excise tax surcharge on the gross income  
10 of motion picture theater operators and television  
11 broadcasting stations established under section  
12 237-13(4)(C); and

13 (2) Fees charged by the department pursuant to section  
14 201-14 and 235-17.

15 (c) Expenditures from the special fund shall be made for  
16 the operation of the film industry branch of the department and  
17 payment of central services and departmental administrative  
18 expenses imposed under sections 36-27 and 36-30."

19 SECTION 3. Section 201-14, Hawaii Revised Statutes, is  
20 amended as follows:

21 1. By amending subsection (b) to read:



1 (b) The department may accept an application from any  
2 person who proposes to make a motion picture, television show,  
3 television commercial, or other visually recorded production at  
4 one or more sites on state or county lands, whether or not set  
5 aside under section 171-11. Upon accepting an application, the  
6 department shall charge the applicant an application fee set by  
7 the department."

8 2. By amending subsections (d) and (e) to read:

9 (d) The department may approve and issue a permit to film  
10 at any of the sites identified by the appropriate state or  
11 county agency under subsection (a). If any site requested for  
12 use by the applicant is not identified under subsection (a), the  
13 department shall consult with the appropriate state or county  
14 agency having jurisdiction over the site to obtain a permit. If  
15 the matter of a permit cannot be resolved in this manner, the  
16 department shall refer the application to the appropriate state  
17 or county agency to obtain a permit.

18 Upon department issuing a permit, the department shall  
19 charge the person issued the permit a permit fee set by the  
20 department.

21 (e) The department is authorized to make changes to, and  
22 extensions of, any approved permits so long as the changes and



1 extensions do not conflict with the policies, terms, and  
2 conditions set forth by the agency having jurisdiction over the  
3 site in question. If a permit is changed or extended, the  
4 department shall charge the permit holder a fee set by the  
5 department."

6 SECTION 4. Section 235-17, Hawaii Revised Statutes, is  
7 amended by amending subsection (i) to read as follows:

8 "(i) The department of business, economic development, and  
9 tourism shall:

- 10 (1) Maintain records of the names of the taxpayers and  
11 qualified productions thereof claiming the tax credits  
12 under subsection (a);
- 13 (2) Obtain and total the aggregate amounts of all  
14 qualified production costs per qualified production  
15 and per qualified production per taxable year; and
- 16 (3) Provide a letter to the director of taxation  
17 specifying the amount of the tax credit per qualified  
18 production for each taxable year that a tax credit is  
19 claimed and the cumulative amount of the tax credit  
20 for all years claimed.

21 Upon each determination required under this subsection [7]  
22 and receipt of a qualification fee from the taxpayer, the



1 department of business, economic development, and tourism shall  
2 issue a letter to the taxpayer, regarding the qualified  
3 production, specifying the qualified production costs and the  
4 tax credit amount qualified for in each taxable year a tax  
5 credit is claimed. The taxpayer for each qualified production  
6 shall file the letter with the taxpayer's tax return for the  
7 qualified production to the department of taxation.  
8 Notwithstanding the authority of the department of business,  
9 economic development, and tourism under this section, the  
10 director of taxation may audit and adjust the tax credit amount  
11 to conform to the information filed by the taxpayer. The  
12 department of business, economic development, and tourism shall  
13 set the qualification fee payable by the taxpayer at an amount  
14 sufficient to cover the cost to the department for performing  
15 the duties under this section for the taxpayer."

16 SECTION 5. Section 237-13, Hawaii Revised Statutes, is  
17 amended to read as follows:

18 "§237-13 Imposition of tax. There is hereby levied and  
19 shall be assessed and collected annually privilege taxes against  
20 persons on account of their business and other activities in the  
21 State measured by the application of rates against values of



1 products, gross proceeds of sales, or gross income, whichever is  
2 specified, as follows:

3 (1) Tax on manufacturers.

4 (A) Upon every person engaging or continuing within  
5 the State in the business of manufacturing,  
6 including compounding, canning, preserving,  
7 packing, printing, publishing, milling,  
8 processing, refining, or preparing for sale,  
9 profit, or commercial use, either directly or  
10 through the activity of others, in whole or in  
11 part, any article or articles, substance or  
12 substances, commodity or commodities, the amount  
13 of the tax to be equal to the value of the  
14 articles, substances, or commodities,  
15 manufactured, compounded, canned, preserved,  
16 packed, printed, milled, processed, refined, or  
17 prepared for sale, as shown by the gross proceeds  
18 derived from the sale thereof by the manufacturer  
19 or person compounding, preparing, or printing  
20 them, multiplied by one-half of one per cent.

21 (B) The measure of the tax on manufacturers is the  
22 value of the entire product for sale, regardless



1 of the place of sale or the fact that deliveries  
2 may be made to points outside the State.

3 (C) If any person liable for the tax on manufacturers  
4 ships or transports the person's product, or any  
5 part thereof, out of the State, whether in a  
6 finished or unfinished condition, or sells the  
7 same for delivery to points outside the State  
8 (for example, consigned to a mainland purchaser  
9 via common carrier f.o.b. Honolulu), the value of  
10 the products in the condition or form in which  
11 they exist immediately before entering interstate  
12 or foreign commerce, determined as hereinafter  
13 provided, shall be the basis for the assessment  
14 of the tax imposed by this paragraph. This tax  
15 shall be due and payable as of the date of entry  
16 of the products into interstate or foreign  
17 commerce, whether the products are then sold or  
18 not. The department shall determine the basis  
19 for assessment, as provided by this paragraph, as  
20 follows:

21 (i) If the products at the time of their entry  
22 into interstate or foreign commerce already



1 have been sold, the gross proceeds of sale,  
2 less the transportation expenses, if any,  
3 incurred in realizing the gross proceeds for  
4 transportation from the time of entry of the  
5 products into interstate or foreign  
6 commerce, including insurance and storage in  
7 transit, shall be the measure of the value  
8 of the products;

9 (ii) If the products have not been sold at the  
10 time of their entry into interstate or  
11 foreign commerce, and in cases governed by  
12 clause (i) in which the products are sold  
13 under circumstances such that the gross  
14 proceeds of sale are not indicative of the  
15 true value of the products, the value of the  
16 products constituting the basis for  
17 assessment shall correspond as nearly as  
18 possible to the gross proceeds of sales for  
19 delivery outside the State, adjusted as  
20 provided in clause (i), or if sufficient  
21 data are not available, sales in the State,  
22 of similar products of like quality and





1 character and in similar quantities, made by  
2 the taxpayer (unless not indicative of the  
3 true value) or by others. Sales outside the  
4 State, adjusted as provided in clause (i),  
5 may be considered when they constitute the  
6 best available data. The department shall  
7 prescribe uniform and equitable rules for  
8 ascertaining the values;

9 (iii) At the election of the taxpayer and with the  
10 approval of the department, the taxpayer may  
11 make the taxpayer's returns under clause (i)  
12 even though the products have not been sold  
13 at the time of their entry into interstate  
14 or foreign commerce; and

15 (iv) In all cases in which products leave the  
16 State in an unfinished condition, the basis  
17 for assessment shall be adjusted so as to  
18 deduct the portion of the value as is  
19 attributable to the finishing of the goods  
20 outside the State.

21 (2) Tax on business of selling tangible personal property;  
22 producing.



1           (A) Upon every person engaging or continuing in the  
2           business of selling any tangible personal  
3           property whatsoever (not including, however,  
4           bonds or other evidence of indebtedness, or  
5           stocks), there is likewise hereby levied, and  
6           shall be assessed and collected, a tax equivalent  
7           to four per cent of the gross proceeds of sales  
8           of the business; provided that insofar as the  
9           sale of tangible personal property is a wholesale  
10          sale under section [†]237-4(a)(8)[†], the sale  
11          shall be subject to section 237-13.3. Upon every  
12          person engaging or continuing within this State  
13          in the business of a producer, the tax shall be  
14          equal to one-half of one per cent of the gross  
15          proceeds of sales of the business, or the value  
16          of the products, for sale, if sold for delivery  
17          outside the State or shipped or transported out  
18          of the State, and the value of the products shall  
19          be determined in the same manner as the value of  
20          manufactured products covered in the cases under  
21          paragraph (1)(C).



1 (B) Gross proceeds of sales of tangible property in  
2 interstate and foreign commerce shall constitute  
3 a part of the measure of the tax imposed on  
4 persons in the business of selling tangible  
5 personal property, to the extent, under the  
6 conditions, and in accordance with the provisions  
7 of the Constitution of the United States and the  
8 Acts of the Congress of the United States which  
9 may be now in force or may be hereafter adopted,  
10 and whenever there occurs in the State an  
11 activity to which, under the Constitution and  
12 Acts of Congress, there may be attributed gross  
13 proceeds of sales, the gross proceeds shall be so  
14 attributed.

15 (C) No manufacturer or producer, engaged in such  
16 business in the State and selling the  
17 manufacturer's or producer's products for  
18 delivery outside of the State (for example,  
19 consigned to a mainland purchaser via common  
20 carrier f.o.b. Honolulu), shall be required to  
21 pay the tax imposed in this chapter for the  
22 privilege of so selling the products, and the



1 value or gross proceeds of sales of the products  
2 shall be included only in determining the measure  
3 of the tax imposed upon the manufacturer or  
4 producer.

5 (D) When a manufacturer or producer, engaged in such  
6 business in the State, also is engaged in selling  
7 the manufacturer's or producer's products in the  
8 State at wholesale, retail, or in any other  
9 manner, the tax for the privilege of engaging in  
10 the business of selling the products in the State  
11 shall apply to the manufacturer or producer as  
12 well as the tax for the privilege of  
13 manufacturing or producing in the State, and the  
14 manufacturer or producer shall make the returns  
15 of the gross proceeds of the wholesale, retail,  
16 or other sales required for the privilege of  
17 selling in the State, as well as making the  
18 returns of the value or gross proceeds of sales  
19 of the products required for the privilege of  
20 manufacturing or producing in the State. The  
21 manufacturer or producer shall pay the tax  
22 imposed in this chapter for the privilege of



1           selling its products in the State, and the value  
2           or gross proceeds of sales of the products, thus  
3           subjected to tax, may be deducted insofar as  
4           duplicated as to the same products by the measure  
5           of the tax upon the manufacturer or producer for  
6           the privilege of manufacturing or producing in  
7           the State; provided that no producer of  
8           agricultural products who sells the products to a  
9           purchaser who will process the products outside  
10          the State shall be required to pay the tax  
11          imposed in this chapter for the privilege of  
12          producing or selling those products.

13          (E) A taxpayer selling to a federal cost-plus  
14          contractor may make the election provided for by  
15          paragraph (3) (C), and in that case the tax shall  
16          be computed pursuant to the election,  
17          notwithstanding this paragraph or paragraph (1)  
18          to the contrary.

19          (F) The department, by rule, may require that a  
20          seller take from the purchaser of tangible  
21          personal property a certificate, in a form



1           prescribed by the department, certifying that the  
2           sale is a sale at wholesale; provided that:

3           (i) Any purchaser who furnishes a certificate  
4           shall be obligated to pay to the seller,  
5           upon demand, the amount of the additional  
6           tax that is imposed upon the seller whenever  
7           the sale in fact is not at wholesale; and

8           (ii) The absence of a certificate in itself shall  
9           give rise to the presumption that the sale  
10          is not at wholesale unless the sales of the  
11          business are exclusively at wholesale.

12          (3) Tax upon contractors.

13           (A) Upon every person engaging or continuing within  
14           the State in the business of contracting, the tax  
15           shall be equal to four per cent of the gross  
16           income of the business.

17           (B) In computing the tax levied under this paragraph,  
18           there shall be deducted from the gross income of  
19           the taxpayer so much thereof as has been included  
20           in the measure of the tax levied under  
21           subparagraph (A), on:



- 1           (i) Another taxpayer who is a contractor, as
- 2           defined in section 237-6;
- 3           (ii) A specialty contractor, duly licensed by the
- 4           department of commerce and consumer affairs
- 5           pursuant to section 444-9, in respect of the
- 6           specialty contractor's business; or
- 7           (iii) A specialty contractor who is not licensed
- 8           by the department of commerce and consumer
- 9           affairs pursuant to section 444-9, but who
- 10          performs contracting activities on federal
- 11          military installations and nowhere else in
- 12          this State;

13           provided that any person claiming a deduction  
14           under this paragraph shall be required to show in  
15           the person's return the name and general excise  
16           number of the person paying the tax on the amount  
17           deducted by the person.

- 18          (C) In computing the tax levied under this paragraph
- 19          against any federal cost-plus contractor, there
- 20          shall be excluded from the gross income of the
- 21          contractor so much thereof as fulfills the
- 22          following requirements:



1           (i) The gross income exempted shall constitute  
2 reimbursement of costs incurred for  
3 materials, plant, or equipment purchased  
4 from a taxpayer licensed under this chapter,  
5 not exceeding the gross proceeds of sale of  
6 the taxpayer on account of the transaction;  
7 and

8           (ii) The taxpayer making the sale shall have  
9 certified to the department that the  
10 taxpayer is taxable with respect to the  
11 gross proceeds of the sale, and that the  
12 taxpayer elects to have the tax on gross  
13 income computed the same as upon a sale to  
14 the state government.

15           (D) A person who, as a business or as a part of a  
16 business in which the person is engaged, erects,  
17 constructs, or improves any building or  
18 structure, of any kind or description, or makes,  
19 constructs, or improves any road, street,  
20 sidewalk, sewer, or water system, or other  
21 improvements on land held by the person (whether  
22 held as a leasehold, fee simple, or otherwise),





1           upon the sale or other disposition of the land or  
2           improvements, even if the work was not done  
3           pursuant to a contract, shall be liable to the  
4           same tax as if engaged in the business of  
5           contracting, unless the person shows that at the  
6           time the person was engaged in making the  
7           improvements the person intended, and for the  
8           period of at least one year after completion of  
9           the building, structure, or other improvements  
10          the person continued to intend to hold and not  
11          sell or otherwise dispose of the land or  
12          improvements. The tax in respect of the  
13          improvements shall be measured by the amount of  
14          the proceeds of the sale or other disposition  
15          that is attributable to the erection,  
16          construction, or improvement of such building or  
17          structure, or the making, constructing, or  
18          improving of the road, street, sidewalk, sewer,  
19          or water system, or other improvements. The  
20          measure of tax in respect of the improvements  
21          shall not exceed the amount which would have been  
22          taxable had the work been performed by another,



1 subject as in other cases to the deductions  
2 allowed by subparagraph (B). Upon the election  
3 of the taxpayer, this paragraph may be applied  
4 notwithstanding that the improvements were not  
5 made by the taxpayer, or were not made as a  
6 business or as a part of a business, or were made  
7 with the intention of holding the same. However,  
8 this paragraph shall not apply in respect of any  
9 proceeds that constitute or are in the nature of  
10 rent; all such gross income shall be taxable  
11 under paragraph (9); provided that insofar as the  
12 business of renting or leasing real property  
13 under a lease is taxed under section 237-16.5,  
14 the tax shall be levied by section 237-16.5.

15 (4) Tax upon theaters, amusements, radio broadcasting  
16 stations, etc.

17 (A) Upon every person engaging or continuing within  
18 the State in the business of operating a theater,  
19 opera house, moving picture show, vaudeville,  
20 amusement park, dance hall, skating rink, radio  
21 broadcasting station, or any other place at which  
22 amusements are offered to the public, the tax



1 shall be equal to four per cent of the gross  
2 income of the business, and in the case of a sale  
3 of an amusement at wholesale under section 237-  
4 4(a)(13), the tax shall be subject to section  
5 237-13.3.

6 (B) The department may require that the person  
7 rendering an amusement at wholesale take from the  
8 licensed seller a certificate, in a form  
9 prescribed by the department, certifying that the  
10 sale is a sale at wholesale; provided that:

11 (i) Any licensed seller who furnishes a  
12 certificate shall be obligated to pay to the  
13 person rendering the amusement, upon demand,  
14 the amount of additional tax that is imposed  
15 upon the seller whenever the sale is not at  
16 wholesale; and

17 (ii) The absence of a certificate in itself shall  
18 give rise to the presumption that the sale  
19 is not at wholesale unless the person  
20 rendering the sale is exclusively rendering  
21 the amusement at wholesale.



1           (C) In addition to the tax under subparagraph (A),  
2           there is imposed upon every person engaging or  
3           continuing within the State in the business of  
4           operating motion picture theater or television  
5           broadcasting station, a surcharge equal to 0.1  
6           per cent of the gross income of the business  
7           accrued from July 1, 2010 to June 30, 2015;  
8           except that the surcharge shall not be imposed on  
9           any gross income from the sale of amusement at  
10           wholesale. The surcharge shall be added to and  
11           paid with the tax imposed under subparagraph (A).  
12           For the purpose of administering and collecting  
13           the surcharge, enforcing its payment, and  
14           punishing delinquent payers or non-payers, this  
15           chapter, chapter 231, and other relevant law  
16           shall apply. For the purpose of this  
17           subparagraph, "television broadcasting station "  
18           includes a "cable operator" as defined under  
19           section 440G-3.

20           (5) Tax upon sales representatives, etc. Upon every  
21           person classified as a representative or purchasing  
22           agent under section 237-1, engaging or continuing



1           within the State in the business of performing  
2           services for another, other than as an employee, there  
3           is likewise hereby levied and shall be assessed and  
4           collected a tax equal to four per cent of the  
5           commissions and other compensation attributable to the  
6           services so rendered by the person.

7           (6) Tax on service business.

8           (A) Upon every person engaging or continuing within  
9           the State in any service business or calling  
10           including professional services not otherwise  
11           specifically taxed under this chapter, there is  
12           likewise hereby levied and shall be assessed and  
13           collected a tax equal to four per cent of the  
14           gross income of the business, and in the case of  
15           a wholesaler under section 237-4(a)(10), the tax  
16           shall be equal to one-half of one per cent of the  
17           gross income of the business. Notwithstanding  
18           the foregoing, a wholesaler under section 237-  
19           4(a)(10) shall be subject to section 237-13.3.

20           (B) The department may require that the person  
21           rendering a service at wholesale take from the  
22           licensed seller a certificate, in a form



1           prescribed by the department, certifying that the  
2           sale is a sale at wholesale; provided that:

3           (i) Any licensed seller who furnishes a  
4           certificate shall be obligated to pay to the  
5           person rendering the service, upon demand,  
6           the amount of additional tax that is imposed  
7           upon the seller whenever the sale is not at  
8           wholesale; and

9           (ii) The absence of a certificate in itself shall  
10          give rise to the presumption that the sale  
11          is not at wholesale unless the person  
12          rendering the sale is exclusively rendering  
13          services at wholesale.

14          (C) Where any person is engaged in the business of  
15          selling interstate or foreign common carrier  
16          telecommunication services within and without the  
17          State, other than as a home service provider, the  
18          tax shall be imposed on that portion of gross  
19          income received by a person from service which is  
20          originated or terminated in this State and is  
21          charged to a telephone number, customer, or  
22          account in this State notwithstanding any other



1 state law (except for the exemption under section  
2 237-23(a)(1)) to the contrary. If, under the  
3 Constitution and laws of the United States, the  
4 entire gross income as determined under this  
5 paragraph of a business selling interstate or  
6 foreign common carrier telecommunication services  
7 cannot be included in the measure of the tax, the  
8 gross income shall be apportioned as provided in  
9 section 237-21; provided that the apportionment  
10 factor and formula shall be the same for all  
11 persons providing those services in the State.

12 (D) Where any person is engaged in the business of a  
13 home service provider, the tax shall be imposed  
14 on the gross income received or derived from  
15 providing interstate or foreign mobile  
16 telecommunications services to a customer with a  
17 place of primary use in this State when such  
18 services originate in one state and terminate in  
19 another state, territory, or foreign country;  
20 provided that all charges for mobile  
21 telecommunications services which are billed by  
22 or for the home service provider are deemed to be



1 provided by the home service provider at the  
2 customer's place of primary use, regardless of  
3 where the mobile telecommunications originate,  
4 terminate, or pass through; provided further that  
5 the income from charges specifically derived from  
6 interstate or foreign mobile telecommunications  
7 services, as determined by books and records that  
8 are kept in the regular course of business by the  
9 home service provider in accordance with section  
10 239-24, shall be apportioned under any  
11 apportionment factor or formula adopted under  
12 subparagraph (C). Gross income shall not  
13 include:  
14 (i) Gross receipts from mobile  
15 telecommunications services provided to a  
16 customer with a place of primary use outside  
17 this State;  
18 (ii) Gross receipts from mobile  
19 telecommunications services that are subject  
20 to the tax imposed by chapter 239;





1 (iii) Gross receipts from mobile  
2 telecommunications services taxed under  
3 section 237-13.8; and

4 (iv) Gross receipts of a home service provider  
5 acting as a serving carrier providing mobile  
6 telecommunications services to another home  
7 service provider's customer.

8 For the purposes of this paragraph, "charges for  
9 mobile telecommunications services", "customer",  
10 "home service provider", "mobile  
11 telecommunications services", "place of primary  
12 use", and "serving carrier" have the same meaning  
13 as in section 239-22.

14 (7) Tax on insurance producers. Upon every person engaged  
15 as a licensed producer pursuant to chapter 431, there  
16 is hereby levied and shall be assessed and collected a  
17 tax equal to 0.15 per cent of the commissions due to  
18 that activity.

19 (8) Tax on receipts of sugar benefit payments. Upon the  
20 amounts received from the United States government by  
21 any producer of sugar (or the producer's legal  
22 representative or heirs), as defined under and by



1 virtue of the Sugar Act of 1948, as amended, or other  
2 Acts of the Congress of the United States relating  
3 thereto, there is hereby levied a tax of one-half of  
4 one per cent of the gross amount received; provided  
5 that the tax levied hereunder on any amount so  
6 received and actually disbursed to another by a  
7 producer in the form of a benefit payment shall be  
8 paid by the person or persons to whom the amount is  
9 actually disbursed, and the producer actually making a  
10 benefit payment to another shall be entitled to claim  
11 on the producer's return a deduction from the gross  
12 amount taxable hereunder in the sum of the amount so  
13 disbursed. The amounts taxed under this paragraph  
14 shall not be taxable under any other paragraph,  
15 subsection, or section of this chapter.

16 (9) Tax on other business. Upon every person engaging or  
17 continuing within the State in any business, trade,  
18 activity, occupation, or calling not included in the  
19 preceding paragraphs or any other provisions of this  
20 chapter, there is likewise hereby levied and shall be  
21 assessed and collected, a tax equal to four per cent  
22 of the gross income thereof. In addition, the rate



1           prescribed by this paragraph shall apply to a business  
2           taxable under one or more of the preceding paragraphs  
3           or other provisions of this chapter, as to any gross  
4           income thereof not taxed thereunder as gross income or  
5           gross proceeds of sales or by taxing an equivalent  
6           value of products, unless specifically exempted."

7           SECTION 6. (a) The department of business, economic  
8           development, and tourism shall adopt initial rules establishing  
9           the fees required by this Act without necessity of compliance  
10          with chapter 91, Hawaii Revised Statutes; except that the  
11          department shall hold at least one public hearing on the  
12          proposed initial rules before adoption.

13          (b) The department of taxation shall adopt initial rules  
14          implementing the general excise tax surcharge imposed by this  
15          Act without necessity of compliance with chapter 91, Hawaii  
16          Revised Statutes; except that the department shall hold at least  
17          one public hearing on the proposed initial rules before  
18          adoption.

19          (c) Subsections (a) and (b) shall not apply to subsequent  
20          amendments to the initial rules adopted pursuant to those  
21          subsections. Any subsequent amendments to the initial rules



1 shall be adopted in compliance with chapter 91, Hawaii Revised  
2 Statutes.

3 SECTION 7. Statutory material to be repealed is bracketed  
4 and stricken. New statutory material is underscored.

5 SECTION 8. This Act shall take effect upon approval and be  
6 repealed on June 30, 2015; provided that:

7 (1) Sections 2, 3, 4, and 5 shall take effect on July 1,  
8 2010; and

9 (2) Sections 201-14, 235-17, and 237-13, Hawaii Revised  
10 Statutes, as amended by sections 3, 4, and 5,  
11 respectively, of this Act shall be reenacted in the  
12 form in which they read on the day prior to the  
13 effective date of this Act.

14

INTRODUCED BY: Calvin K. Iy

JAN 27 2010



**Report Title:**

Film Industry Branch Special Fund; Creation

**Description:**

Creates a film industry branch special fund with revenues from a general exercise tax surcharge on motion picture theaters and television broadcasting stations and fees charged by the department of business, economic development, and tourism for its film industry activities.

*The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.*

