
A BILL FOR AN ACT

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

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

1 SECTION 1. Section 235-17, Hawaii Revised Statutes, is
2 amended as follows:

3 1. By amending subsection (d) to read:

4 "(d) To qualify for this tax credit, a production shall:

5 (1) Meet the definition of a qualified production
6 specified in subsection (1);

7 (2) Have qualified production costs totaling at least
8 \$200,000;

9 (3) Provide the State, at a minimum, a shared-card, end-
10 title screen credit, where applicable;

11 (4) Provide evidence of reasonable efforts to hire local
12 talent and crew; [~~and~~]

13 (5) Provide evidence of financial or in-kind contributions
14 or educational or workforce development efforts, in
15 partnership with related local industry labor
16 organizations, educational institutions, or both,



1 toward the furtherance of the local film and
2 television and digital media industries[-];

3 (6) Comply with all applicable statutes, ordinances,
4 rules, and regulations of the federal, state, and
5 county governments; and

6 (7) Secure all necessary film permit approvals with
7 appropriate state or county film offices and any
8 appropriate state or county agencies if production
9 takes place on property under the jurisdiction of a
10 state or county agency."

11 2. By amending subsection (e) to read:

12 "(e) On or after July 1, 2006, no qualified production
13 cost that has been financed by investments for which a credit
14 was claimed by any taxpayer pursuant to section 235-110.9 is
15 eligible for credits under this section. On or after July 1,
16 2014, no qualified production cost that has been financed by
17 state funds is eligible for credits under this section."

18 3. By amending the definition of "qualified production" in
19 subsection (l) to read:

20 ""Qualified production":

21 (1) Means a production, with expenditures in the State,
22 for the total or partial production of a feature-



1 length motion picture, short film, made-for-television
2 movie, commercial, music video, interactive game,
3 television series pilot, single season (up to
4 twenty-two episodes) of a television series regularly
5 filmed in the State (if the number of episodes per
6 single season exceeds twenty-two, additional episodes
7 for the same season shall constitute a separate
8 qualified production), television special, single
9 television episode that is not part of a television
10 series regularly filmed or based in the State,
11 national magazine show, or national talk show. For
12 the purposes of subsections (d) and (j), each of the
13 aforementioned qualified production categories shall
14 constitute separate, individual qualified productions;
15 and

- 16 (2) Does not include:
- 17 (A) News;
 - 18 (B) Public affairs programs;
 - 19 (C) Non-national magazine or talk shows;
 - 20 (D) Televised sporting events or activities;
 - 21 (E) Productions that solicit funds;



1 (F) Productions produced primarily for industrial,
2 corporate, institutional, or other private
3 purposes; [~~and~~]

4 (G) Productions that include any material or
5 performance prohibited by chapter 712[~~-~~]; and

6 (H) Reality television."

7 SECTION 2. Statutory material to be repealed is bracketed
8 and stricken. New statutory material is underscored.

9 SECTION 3. This Act shall take effect on July 1, 2050, and
10 apply to taxable years beginning after December 31, 2013.



Report Title:

Hawaii Film Office; Motion Picture, Digital Media, and Film
Production Income Tax Credit

Description:

Requires film productions to comply with federal, state, and county laws and secure all necessary film permit approvals with appropriate state or county film offices and any appropriate state or county agencies if a film production takes place on state or county property, in order to be eligible for the motion picture, digital media, and film production income tax credit. Prohibits qualified production costs that have been financed with state funds from qualifying for the motion picture, digital media, and film production income tax credit after 7/1/2014. Prohibits reality television from qualifying for the tax credit. Effective 7/1/2050. (SD2)

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