
A BILL FOR AN ACT

RELATING TO INCOME TAX CREDITS.

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 at least _____ per cent of the production's talent
13 and crew[+] from the county in which the qualified
14 production costs are incurred; provided that this
15 requirement shall not apply to hired individuals who
16 principally add to the creative direction, process,
17 voice, and narrative of the production, including the



1 screenwriter, producer, director, and on-camera,
2 microphone, or voice-over talent; and

3 (5) Provide evidence of financial or in-kind contributions
4 or educational or workforce development efforts, in
5 partnership with related local industry labor
6 organizations, educational institutions, or both,
7 toward the furtherance of the local film and
8 television and digital media industries."

9 2. By amending subsection (h) to read:

10 "(h) Every taxpayer claiming a tax credit under this
11 section for a qualified production shall, no later than ninety
12 days following the end of each taxable year in which qualified
13 production costs were expended, submit a written, sworn
14 statement to the department of business, economic development,
15 and tourism, identifying:

16 (1) All qualified production costs as provided by
17 subsection (a), if any, incurred in the previous
18 taxable year;

19 (2) The amount of tax credits claimed pursuant to this
20 section, if any, in the previous taxable year; and



1 (3) The number of total hires versus the number of local
2 hires by category and by county[-]; provided that the
3 taxpayer shall verify the county of residency of local
4 hires.

5 This information may be reported from the department of
6 business, economic development, and tourism to the legislature
7 in redacted form pursuant to subsection (i)(4)."

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 Statutory material to be repealed is bracketed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

10 SECTION 3. This Act shall take effect on July 1, 2030, and
11 shall apply to taxable years beginning after December 31, 2015.



Report Title:

Motion Picture Income Tax Credit

Description:

Amends the qualifications for a motion picture, digital media, and film production income tax credit to require a production to: (1) Hire an unspecified percentage of the production's talent and crew, with some exceptions, from the county in which the production costs were incurred; and (2) Verify the county of residency of local hires. (HB2610 HD2)

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