



GOV. MSG. NO. 1270

EXECUTIVE CHAMBERS
KE KE'ENA O KE KIA'ĀINA

JOSH GREEN, M.D.
GOVERNOR
KE KIA'ĀINA

July 2, 2024

The Honorable Ronald D. Kouchi
President of the Senate,
and Members of the Senate
Thirty-Second State Legislature
State Capitol, Room 409
Honolulu, Hawai'i 96813

The Honorable Scott K. Saiki
Speaker, and Members of the
House of Representatives
Thirty-Second State Legislature
State Capitol, Room 431
Honolulu, Hawai'i 96813

Dear President Kouchi, Speaker Saiki, and Members of the Legislature:

This is to inform you that on July 2, 2024, the following bill was signed into law:

SB795 SD2 HD1 CD1

RELATING TO TAXES.
ACT 169

Sincerely,

Josh Green, M.D.
Governor, State of Hawai'i

on JUL 2 2024
THE SENATE
THIRTY-SECOND LEGISLATURE, 2023
STATE OF HAWAII

S.B. NO. 795
S.D. 2
H.D. 1
C.D. 1

A BILL FOR AN ACT

RELATING TO TAXES.

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

1 SECTION 1. Section 235-17, Hawaii Revised Statutes, is
2 amended by amending subsection (d) to read as follows:

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

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

6 (2) Have qualified production costs totaling at least
7 \$100,000;

8 (3) Provide the State a qualified Hawaii promotion, which
9 shall be at a minimum, a shared-card, end-title screen
10 credit, where applicable;

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

13 (5) Provide evidence when making any claim for products or
14 services acquired or rendered outside of this State
15 that reasonable efforts were unsuccessful to secure
16 and use comparable products or services within this
17 State;



- 1 (6) Provide evidence of financial or in-kind contributions
2 or educational or workforce development efforts, in
3 partnership with related local industry labor
4 organizations, educational institutions, or both,
5 toward the furtherance of the local film and
6 television and digital media industries;
- 7 (7) ~~[Be compliant]~~ Provide evidence of reasonable efforts
8 to comply with all applicable requirements under title
9 14, including tax return filing and payments; and
- 10 (8) Provide complete responses to the department of
11 taxation's inquiries and document requests, in the
12 form prescribed by the department, no later than
13 ninety days from the inquiry or request[-];
- 14 provided that a taxpayer shall be given notice of and an
15 opportunity to cure any failure to meet the requirements of this
16 subsection, including chapter 237, within thirty days of receipt
17 of the notice; provided further that nothing in this subsection
18 shall be interpreted as waiving any act required by this
19 section."



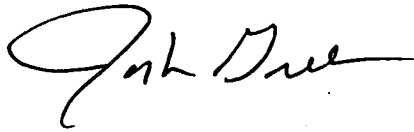
- 1 SECTION 2. Statutory material to be repealed is bracketed
- 2 and stricken. New statutory material is underscored.
- 3 SECTION 3. This Act shall take effect on January 1, 2025.



S.B. NO.

795
S.D. 2
H.D. 1
C.D. 1

APPROVED this **2nd** day of **July**, 2024

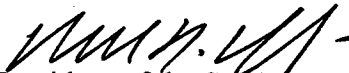
A handwritten signature in black ink, appearing to read "Josh Green". The signature is written in a cursive, flowing style.


GOVERNOR OF THE STATE OF HAWAII

THE SENATE OF THE STATE OF HAWAI'I

Date: May 1, 2024
Honolulu, Hawai'i 96813

We hereby certify that the foregoing Bill this day passed Final Reading in the Senate of the Thirty-Second Legislature of the State of Hawai'i, Regular Session of 2024.


President of the Senate


Clerk of the Senate

SB No. 795, SD 2, HD 1, CD 1

THE HOUSE OF REPRESENTATIVES OF THE STATE OF HAWAII

Date: May 1, 2024
Honolulu, Hawaii

We hereby certify that the above-referenced Bill on this day passed Final Reading in the House of Representatives of the Thirty-Second Legislature of the State of Hawaii, Regular Session of 2024.



Scott K. Saiki
Speaker
House of Representatives



Brian L. Takeshita
Chief Clerk
House of Representatives