

JAN 24 2024

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# A BILL FOR AN ACT

RELATING TO FILM INDUSTRY DEVELOPMENT.

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

1 PART I

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

5 "§201- Hawaii film advisory council; established. (a)

6 There is established within the department for administrative  
7 purposes only a Hawaii film advisory council. The Hawaii film  
8 advisory council shall consist of up to thirteen members who  
9 shall be appointed by the governor in the manner prescribed in  
10 section 26-34, except as otherwise provided in this section, and  
11 shall be composed of:

12 (1) One member from each county's film office;

13 (2) One member from the Hawaii state film office;

14 (3) Seven members representing the Hawaii film and  
15 entertainment board, film industry labor unions,  
16 studio production representatives, higher education in  
17 film, entrepreneurial sector in film, workforce



1           development, Native Hawaiian culture, Pacific islands  
2           culture, and a New Zealand film industry organization;  
3           and

4           (4) The director of business, economic development, and  
5           tourism or the director's designee who shall serve as  
6           an ex officio, voting member of the council.

7           (b) Each member identified in subsection (a) shall have  
8           experience in the industry they represent in one or more of the  
9           following fields:

- 10           (1) Film and television production;
- 11           (2) Film commission management;
- 12           (3) Investment and tax credits;
- 13           (4) Production finance and accounting;
- 14           (5) Post-production;
- 15           (6) Entertainment industry labor union and guild  
16           leadership;
- 17           (7) Hawaii production organization and nonprofit  
18           production organization;
- 19           (8) Workforce and skills development training  
20           organization; or
- 21           (9) Commercial real estate and development.



1        (c) The purpose of the Hawaii film advisory council shall  
2 be to advise, make recommendations, and provide industry  
3 insights to increase business development, workforce, jobs, and  
4 infrastructure in the film industry statewide. The Hawaii film  
5 advisory council shall provide the department with input on  
6 setting strategic priorities to accelerate the growth of the  
7 film industry.

8        (d) The Hawaii film advisory council shall appoint a  
9 chair, and other leadership positions as deemed necessary, from  
10 amongst its members.

11       (e) The Hawaii film advisory council shall establish a  
12 sub-committee of Native Hawaiian members who shall make  
13 recommendations to the department on tax credit qualifications  
14 for Native Hawaiian cultural content requirements pursuant to  
15 section 235-17.

16       (f) The Hawaii film advisory council shall make  
17 recommendations to the department on the appointment of a film  
18 industry development liaison, who shall be exempt from chapter  
19 76."



1 SECTION 2. Chapter 237, Hawaii Revised Statutes, is  
2 amended by adding a new section to be appropriately designated  
3 and to read as follows:

4 "§237- Exemption for certified development of film  
5 studio facilities. (a) Any provision of law to the contrary  
6 notwithstanding, and upon receipt of the certification required  
7 by subsection (b), there shall be exempted from, and excluded  
8 from the measure of, the taxes imposed by this chapter, the  
9 gross proceeds of a qualified person arising from the planning,  
10 design, construction, or retrofitting of film studio  
11 infrastructure in the State.

12 (b) Application for the exemption provided by this section  
13 shall first be made to the department of business, economic  
14 development, and tourism, who shall certify that the qualified  
15 person meets the requirements of this section.

16 (c) The department of taxation and the department of  
17 business, economic development, and tourism may adopt rules  
18 pursuant to chapter 91 for the purpose of this section.

19 (d) This section shall not apply to gross proceeds  
20 received after December 31, 2034.

21 (e) For purposes of this section:



- 1        "Film studio infrastructure" means:
- 2        (1) New or retrofit construction of structures in the
- 3        State to accommodate soundstages for the production
- 4        needs of the film industry;
- 5        (2) Permanent space primarily used for production,
- 6        including:
- 7        (A) Actors, on-screen personnel, producers,
- 8        directors, writers, and related support staff
- 9        spaces;
- 10       (B) Catering and laundry facilities; and
- 11       (C) Post-production spaces, including editing suites,
- 12       galleries, screening rooms and control rooms; and
- 13       (3) Facilities that are used for production purposes that
- 14       may include:
- 15       (A) Set design, build, construction, and painting;
- 16       (B) Costume fabrication and related areas for
- 17       construction;
- 18       (C) Dining and food prep;
- 19       (D) Office accommodations for all production
- 20       personnel and departments;



- 1           (E) Prop, picture car, and other vehicle parking, and
- 2           related storage;
- 3           (F) Sustainable alternative energy source, where
- 4           applicable;
- 5           (G) Facilities equipped with private network fiber
- 6           connectivity; and
- 7           (H) Security facilities and infrastructure.

8           "Qualified person" means an individual, partnership, joint  
9 venture, corporation, association, limited liability  
10 partnership, limited liability company, business, trust, or any  
11 organized group of persons or legal entities, or any combination  
12 thereof, that possesses all professional or vocational licenses  
13 necessary to do business in the State in conjunction with the  
14 planning, design, construction, or retrofitting of film studio  
15 infrastructure."

16           SECTION 3. Section 235-17, Hawaii Revised Statutes, is  
17 amended as follows:

- 18           1. By amending subsection (h) to read:
- 19           "(h) Every taxpayer claiming a tax credit under this
- 20 section for a qualified production shall, no later than ninety
- 21 days following the end of each taxable year in which qualified



1 production costs were expended, submit a written, sworn  
2 statement to the department of business, economic development,  
3 and tourism that identifies:

- 4 (1) All qualified production costs as provided by  
5 subsection (a), if any, incurred in the previous  
6 taxable year;
- 7 (2) The amount of tax credits claimed pursuant to this  
8 section, if any, in the previous taxable year; and
- 9 (3) The number of total hires versus the number of local  
10 hires by category and by county.

11 If the qualified production costs of a taxpayer exceed  
12 \$1,000,000 in a taxable year, the written, sworn statement shall  
13 be accompanied by an independent third party certification,  
14 performed by a qualified certified public accountant, that  
15 verifies all representations made for the purpose of claiming  
16 the credit under this section. The certification shall be  
17 prepared and submitted in accordance with standards and  
18 procedures prescribed by the department of business, economic  
19 development, and tourism and the department of taxation. This  
20 information may be reported from the department of business,



1 economic development, and tourism to the legislature pursuant to  
2 subsection (i)(4)."

3 2. By amending subsections (n) and (o) to read:

4 "(n) The total amount of tax credits allowed under this  
5 section in any particular year shall be [~~\$50,000,000,~~  
6 \$60,000,000; however, if the total amount of credits applied for  
7 in any particular year exceeds the aggregate amount of credits  
8 allowed for that year under this section, the excess shall be  
9 treated as having been applied for in the subsequent year and  
10 shall be claimed in the subsequent year; provided that no excess  
11 shall be allowed to be claimed after December 31, [~~2032-~~] 2038.  
12 Productions that are qualified and certified by the department  
13 of business, economic development, and tourism to meet the  
14 requirements of Native Hawaiian content and staffing shall not  
15 be subject to the per project cap of \$17,000,000 established in  
16 subsection (l).

17 (o) For the purposes of this section:

18 "Commercial":

19 (1) Means an advertising message that is filmed using  
20 film, videotape, or digital media, for dissemination  
21 via television broadcast or theatrical distribution;





1 (2) Includes a series of advertising messages if all parts  
2 are produced at the same time over the course of six  
3 consecutive weeks; and

4 (3) Does not include an advertising message with Internet-  
5 only distribution.

6 "Digital media" means production methods and platforms  
7 directly related to the creation of cinematic imagery and  
8 content, specifically using digital means, including but not  
9 limited to digital cameras, digital sound equipment, and  
10 computers, to be delivered via film, videotape, interactive game  
11 platform, or other digital distribution media.

12 "Native Hawaiian content" means a production that contains  
13 a minimum of fifty-one percent or more content of a film, media,  
14 or television project, and is written, directed, produced, and  
15 includes actors of Native Hawaiian descent.

16 "Post-production" means production activities and services  
17 conducted after principal photography is completed, including  
18 but not limited to editing, film and video transfers,  
19 duplication, transcoding, dubbing, subtitling, credits, closed  
20 captioning, audio production, special effects (visual and  
21 sound), graphics, and animation.



1 "Production" means a series of activities that are directly  
2 related to the creation of visual and cinematic imagery to be  
3 delivered via film, videotape, or digital media and to be sold,  
4 distributed, or displayed as entertainment or the advertisement  
5 of products for mass public consumption, including but not  
6 limited to scripting, casting, set design and construction,  
7 transportation, videography, photography, sound recording,  
8 interactive game design, and post-production.

9 "Qualified production":

10 (1) Means a production, with expenditures in the State,  
11 for the total or partial production of a feature-  
12 length motion picture, short film, made-for-television  
13 movie, commercial, music video, interactive game,  
14 television (inclusive of broadcast and streaming  
15 platforms) series pilot, single season (up to twenty-  
16 two episodes [+] for broadcast television; and up to  
17 eight episodes for an ongoing series for streaming  
18 platforms) of a [~~television~~] series [~~regularly~~] filmed  
19 in the State [~~if~~]. If the number of episodes per  
20 single season for a broadcast series exceeds twenty-  
21 two[-] episodes and if a streaming series exceeds



1           eight episodes, additional episodes for the same  
2           season shall constitute a separate qualified  
3           production[~~}]~~. A "qualified production" also  
4           includes a television or streaming platform special,  
5           single [~~television~~] episode that is not part of a  
6           television or streaming platform series regularly  
7           filmed or based in the State, national magazine show,  
8           [~~or~~] and national talk show. For the purposes of  
9           subsections (d) and (l), each of the aforementioned  
10          qualified production categories shall constitute  
11          separate, individual qualified productions; and

- 12          (2) Does not include:
- 13                (A) News;
  - 14                (B) Public affairs programs;
  - 15                (C) Non-national magazine or talk shows;
  - 16                (D) Televised sporting events or activities;
  - 17                (E) Productions that solicit funds;
  - 18                (F) Productions produced primarily for industrial,  
19                corporate, institutional, or other private  
20                purposes; and



1 (G) Productions that include any material or  
2 performance prohibited by chapter 712.

3 "Qualified production costs" means the costs incurred by a  
4 qualified production within the State that are subject to the  
5 general excise tax under chapter 237 at the highest rate of tax  
6 or income tax under this chapter if the costs are not subject to  
7 general excise tax and that have not been financed by any  
8 investments for which a credit was or will be claimed pursuant  
9 to section 235-110.9. Qualified production costs include but  
10 are not limited to:

- 11 (1) Costs incurred during preproduction such as location  
12 scouting and related services;
- 13 (2) Costs of set construction and operations, purchases or  
14 rentals of wardrobe, props, accessories, food, office  
15 supplies, transportation, equipment, and related  
16 services;
- 17 (3) Wages or salaries of cast, crew, and musicians;
- 18 (4) Costs of photography, sound synchronization, lighting,  
19 and related services;
- 20 (5) Costs of editing, visual effects, music, other post-  
21 production, and related services;



- 1           (6)   Rentals and fees for use of local facilities and  
2                    locations, including rentals and fees for use of state  
3                    and county facilities and locations that are not  
4                    subject to general excise tax under chapter 237 or  
5                    income tax under this chapter;
- 6           (7)   Rentals of vehicles and lodging for cast and crew;
- 7           (8)   Airfare for flights to or from Hawaii, and interisland  
8                    flights;
- 9           (9)   Insurance and bonding;
- 10          (10)  Shipping of equipment and supplies to or from Hawaii,  
11                   and interisland shipments; and
- 12          (11)  Other direct production costs specified by the  
13                   department in consultation with the department of  
14                   business, economic development, and tourism;
- 15 provided that any government-imposed fines, penalties, or  
16 interest that are incurred by a qualified production within the  
17 State shall not be "qualified production costs". "Qualified  
18 production costs" does not include any costs funded by any  
19 grant, forgivable loan, or other amounts not included in gross  
20 income for purposes of this chapter.



1        "Streaming platform" means an online provider of media  
2 content that delivers the content via internet connection to the  
3 subscriber's computer, television or mobile device through a  
4 paid subscription."

5        SECTION 4. Act 88, Session Laws of Hawaii 2006, as amended  
6 by section 3 of Act 89, Session Laws of Hawaii 2013, as amended  
7 by section 3 of Act 143, Session Laws of Hawaii 2017, as amended  
8 by section 4 of Act 217, Session Laws of Hawaii 2022 is amended  
9 by amending section 4 to read as follows:

10        "SECTION 4. This Act shall take effect on July 1, 2006;  
11 provided that:

12        (1) Section 2 of this Act shall apply to qualified  
13 production costs incurred on or after July 1, 2006,  
14 and before January 1, [~~2033~~] 2039; and

15        (2) This Act shall be repealed on January 1, [~~2033~~] 2039,  
16 and section 235-17, Hawaii Revised Statutes, shall be  
17 reenacted in the form in which it read on the day  
18 before the effective date of this Act."

19        SECTION 5. Act 143, Session Laws of Hawaii 2017, is  
20 amended by amending section 6 to read as follows:





1 established and embrace all personal services performed for the  
2 State, except the following:

3 (1) Commissioned and enlisted personnel of the Hawaii  
4 National Guard as such, and positions in the Hawaii  
5 National Guard that are required by state or federal  
6 laws or regulations or orders of the National Guard to  
7 be filled from those commissioned or enlisted  
8 personnel;

9 (2) Positions filled by persons employed by contract where  
10 the director of human resources development has  
11 certified that the service is special or unique or is  
12 essential to the public interest and that, because of  
13 circumstances surrounding its fulfillment, personnel  
14 to perform the service cannot be obtained through  
15 normal civil service recruitment procedures. Any  
16 [~~such~~] contract may be for any period not exceeding  
17 one year;

18 (3) Positions that must be filled without delay to comply  
19 with a court order or decree if the director  
20 determines that recruitment through normal recruitment  
21 civil service procedures would result in delay or





- 1 noncompliance, such as the Felix-Cayetano consent  
2 decree;
- 3 (4) Positions filled by the legislature or by either house  
4 or any committee thereof;
- 5 (5) Employees in the office of the governor and office of  
6 the lieutenant governor, and household employees at  
7 Washington Place;
- 8 (6) Positions filled by popular vote;
- 9 (7) Department heads, officers, and members of any board,  
10 commission, or other state agency whose appointments  
11 are made by the governor or are required by law to be  
12 confirmed by the senate;
- 13 (8) Judges, referees, receivers, masters, jurors, notaries  
14 public, land court examiners, court commissioners, and  
15 attorneys appointed by a state court for a special  
16 temporary service;
- 17 (9) One bailiff for the chief justice of the supreme court  
18 who shall have the powers and duties of a court  
19 officer and bailiff under section 606-14; one  
20 secretary or clerk for each justice of the supreme  
21 court, each judge of the intermediate appellate court,



1 and each judge of the circuit court; one secretary for  
2 the judicial council; one deputy administrative  
3 director of the courts; three law clerks for the chief  
4 justice of the supreme court, two law clerks for each  
5 associate justice of the supreme court and each judge  
6 of the intermediate appellate court, one law clerk for  
7 each judge of the circuit court, two additional law  
8 clerks for the civil administrative judge of the  
9 circuit court of the first circuit, two additional law  
10 clerks for the criminal administrative judge of the  
11 circuit court of the first circuit, one additional law  
12 clerk for the senior judge of the family court of the  
13 first circuit, two additional law clerks for the civil  
14 motions judge of the circuit court of the first  
15 circuit, two additional law clerks for the criminal  
16 motions judge of the circuit court of the first  
17 circuit, and two law clerks for the administrative  
18 judge of the district court of the first circuit; and  
19 one private secretary for the administrative director  
20 of the courts, the deputy administrative director of  
21 the courts, each department head, each deputy or first



1 assistant, and each additional deputy, or assistant  
2 deputy, or assistant defined in paragraph (16);

3 (10) First deputy and deputy attorneys general, the  
4 administrative services manager of the department of  
5 the attorney general, one secretary for the  
6 administrative services manager, an administrator and  
7 any support staff for the criminal and juvenile  
8 justice resources coordination functions, and law  
9 clerks;

10 (11) (A) Teachers, principals, vice-principals, complex  
11 area superintendents, deputy and assistant  
12 superintendents, other certificated personnel, no  
13 more than twenty noncertificated administrative,  
14 professional, and technical personnel not engaged  
15 in instructional work;

16 (B) Effective July 1, 2003, teaching assistants,  
17 educational assistants, bilingual/bicultural  
18 school-home assistants, school psychologists,  
19 psychological examiners, speech pathologists,  
20 athletic health care trainers, alternative school  
21 work study assistants, alternative school



1 educational/supportive services specialists,  
2 alternative school project coordinators, and  
3 communications aides in the department of  
4 education;

5 (C) The special assistant to the state librarian and  
6 one secretary for the special assistant to the  
7 state librarian; and

8 (D) Members of the faculty of the University of  
9 Hawaii, including research workers, extension  
10 agents, personnel engaged in instructional work,  
11 and administrative, professional, and technical  
12 personnel of the university;

13 (12) Employees engaged in special, research, or  
14 demonstration projects approved by the governor;

15 (13) (A) Positions filled by inmates, patients of state  
16 institutions, persons with severe physical or  
17 mental disabilities participating in the work  
18 experience training programs;

19 (B) Positions filled with students in accordance with  
20 guidelines for established state employment  
21 programs; and



1 (C) Positions that provide work experience training  
2 or temporary public service employment that are  
3 filled by persons entering the workforce or  
4 persons transitioning into other careers under  
5 programs such as the federal Workforce Investment  
6 Act of 1998, as amended, or the Senior Community  
7 Service Employment Program of the Employment and  
8 Training Administration of the United States  
9 Department of Labor, or under other similar state  
10 programs;

11 (14) A custodian or guide at Iolani Palace, the Royal  
12 Mausoleum, and Hulihee Palace;

13 (15) Positions filled by persons employed on a fee,  
14 contract, or piecework basis, who may lawfully perform  
15 their duties concurrently with their private business  
16 or profession or other private employment and whose  
17 duties require only a portion of their time, if it is  
18 impracticable to ascertain or anticipate the portion  
19 of time to be devoted to the service of the State;

20 (16) Positions of first deputies or first assistants of  
21 each department head appointed under or in the manner



1 provided in section 6, article V, of the Hawaii State  
2 Constitution; three additional deputies or assistants  
3 either in charge of the highways, harbors, and  
4 airports divisions or other functions within the  
5 department of transportation as may be assigned by the  
6 director of transportation, with the approval of the  
7 governor; one additional deputy in the department of  
8 human services either in charge of welfare or other  
9 functions within the department as may be assigned by  
10 the director of human services; four additional  
11 deputies in the department of health, each in charge  
12 of one of the following: behavioral health,  
13 environmental health, hospitals, and health resources  
14 administration, including other functions within the  
15 department as may be assigned by the director of  
16 health, with the approval of the governor; two  
17 additional deputies in charge of the law enforcement  
18 programs, administration, or other functions within  
19 the department of law enforcement as may be assigned  
20 by the director of law enforcement, with the approval  
21 of the governor; three additional deputies each in



1 charge of the correctional institutions,  
2 rehabilitation services and programs, and  
3 administration or other functions within the  
4 department of corrections and rehabilitation as may be  
5 assigned by the director or corrections and  
6 rehabilitation, with the approval of the governor; an  
7 administrative assistant to the state librarian; and  
8 an administrative assistant to the superintendent of  
9 education;

10 (17) Positions specifically exempted from this part by any  
11 other law; provided that:

12 (A) Any exemption created after July 1, 2014, shall  
13 expire three years after its enactment unless  
14 affirmatively extended by an act of the  
15 legislature; and

16 (B) All of the positions defined by paragraph (9)  
17 shall be included in the position classification  
18 plan;

19 (18) Positions in the state foster grandparent program and  
20 positions for temporary employment of senior citizens



- 1 in occupations in which there is a severe personnel  
2 shortage or in special projects;
- 3 (19) Household employees at the official residence of the  
4 president of the University of Hawaii;
- 5 (20) Employees in the department of education engaged in  
6 the supervision of students during meal periods in the  
7 distribution, collection, and counting of meal  
8 tickets, and in the cleaning of classrooms after  
9 school hours on a less than half-time basis;
- 10 (21) Employees hired under the tenant hire program of the  
11 Hawaii public housing authority; provided that not  
12 more than twenty-six per cent of the authority's  
13 workforce in any housing project maintained or  
14 operated by the authority shall be hired under the  
15 tenant hire program;
- 16 (22) Positions of the federally funded expanded food and  
17 nutrition program of the University of Hawaii that  
18 require the hiring of nutrition program assistants who  
19 live in the areas they serve;
- 20 (23) Positions filled by persons with severe disabilities  
21 who are certified by the state vocational





- 1           rehabilitation office that they are able to perform  
2           safely the duties of the positions;
- 3       (24) The sheriff;
- 4       (25) A gender and other fairness coordinator hired by the  
5           judiciary;
- 6       (26) Positions in the Hawaii National Guard youth and adult  
7           education programs;
- 8       (27) In the state energy office in the department of  
9           business, economic development, and tourism, all  
10          energy program managers, energy program specialists,  
11          energy program assistants, and energy analysts;
- 12       (28) Administrative appeals hearing officers in the  
13          department of human services;
- 14       (29) In the Med-QUEST division of the department of human  
15          services, the division administrator, finance officer,  
16          health care services branch administrator, medical  
17          director, and clinical standards administrator;
- 18       (30) In the director's office of the department of human  
19          services, the enterprise officer, information security  
20          and privacy compliance officer, security and privacy  
21          compliance engineer, security and privacy compliance



1 analyst, information technology implementation  
2 manager, assistant information technology  
3 implementation manager, resource manager,  
4 community/project development director, policy  
5 director, special assistant to the director, and  
6 limited English proficiency project  
7 manager/coordinator;

8 (31) The Alzheimer's disease and related dementia services  
9 coordinator in the executive office on aging;

10 (32) In the Hawaii emergency management agency, the  
11 executive officer, public information officer, civil  
12 defense administrative officer, branch chiefs, and  
13 emergency operations center state warning point  
14 personnel; provided that for state warning point  
15 personnel, the director shall determine that  
16 recruitment through normal civil service recruitment  
17 procedures would result in delay or noncompliance;

18 (33) The executive director and seven full-time  
19 administrative positions of the school facilities  
20 authority;



1 (34) Positions in the Mauna Kea stewardship and oversight  
2 authority;

3 (35) In the office of homeland security of the department  
4 of law enforcement, the statewide interoperable  
5 communications coordinator; [and]

6 (36) In the social services division of the department of  
7 human services, the business technology analyst[-];  
8 and

9 (37) In the creative industries division of the department  
10 of business, economic development and tourism, the  
11 film industry development liaison.

12 The director shall determine the applicability of this  
13 section to specific positions.

14 Nothing in this section shall be deemed to affect the civil  
15 service status of any incumbent as it existed on July 1, 1955."

16 PART III

17 SECTION 8. In accordance with section 9 of article VII of  
18 the Hawaii State Constitution and sections 37-91 and 37-93,  
19 Hawaii Revised Statutes, the legislature has determined that the  
20 appropriations contained in Act 164, Regular Session of 2023,  
21 and this Act will cause the state general fund expenditure



1 ceiling for fiscal year 2024-2025 to be exceeded by  
2 \$                    or                    per cent. This current declaration takes  
3 into account general fund appropriations authorized for fiscal  
4 year 2024-2025 in Act 164, Regular Session of 2023, and this Act  
5 only. The reasons for exceeding the general fund expenditure  
6 ceiling are that:

7           (1) The appropriation made in this Act is necessary to  
8                   serve the public interest; and

9           (2) The appropriation made in this Act meets the needs  
10                   addressed by this Act.

11           SECTION 9. There is appropriated out of the general  
12 revenues of the State of Hawaii the sum of \$130,000 or so much  
13 thereof as may be necessary for fiscal year 2024-2025 to  
14 establish one full-time equivalent (1.0 FTE) film industry  
15 development liaison position and associated administrative  
16 costs.

17           The sum appropriated shall be expended by the department of  
18 business, economic development, and tourism for the purposes of  
19 this Act.

20           SECTION 10. Statutory material to be repealed is bracketed  
21 and stricken. New statutory material is underscored.



1 SECTION 11. This Act shall take effect on July 1, 2024;  
2 provided that sections 2 through 5 shall apply to expenditures  
3 made after December 31, 2024.

4

INTRODUCED BY: Lyn DuCote



# S.B. NO. 3265

**Report Title:**

DBEDT; Hawaii Film Advisory Council; Tax Exemption; Motion Picture, Digital Media, and Film Production Income Tax Credit; Position; Expenditure Ceiling; Appropriation

**Description:**

Establishes the Hawaii Film Advisory Council. Amends the motion picture, digital media, and film production income tax credit to increase the annual cap to \$60,000,000; extend the sunset date of the tax credit to January 1, 2039; clarify and amend the requirement for an independent third-party certification; and expand the definition of "qualified production" to include streaming platforms. Provides a tax exemption for certified development of film studio facilities. Establishes one full-time equivalent (1.0 FTE) film industry development liaison within the Creative Industries Division of the Department of Business, Economic Development, and Tourism. Declares that the general fund expenditure ceiling is exceeded. Makes an appropriation.

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

