



**DEPARTMENT OF BUSINESS,
ECONOMIC DEVELOPMENT & TOURISM**
KA 'OIHANA HO'OMOHALA PĀ'OIHANA, 'IMI WAIWAI
A HO'OMĀKA'IKA'I

JOSH GREEN, M.D.
GOVERNOR

CHRIS J. SADAYASU
DIRECTOR

DANE K. WICKER
DEPUTY DIRECTOR

No. 1 Capitol District Building, 250 South Hotel Street, 5th Floor, Honolulu, Hawaii 96813
Mailing Address: P.O. Box 2359, Honolulu, Hawaii 96804
Web site: dbedt.hawaii.gov

Telephone: (808) 586-2355
Fax: (808) 586-2377

Statement of
CHRIS J. SADAYASU
Director
Department of Business, Economic Development, and Tourism
before the
SENATE COMMITTEE ON ENERGY, ECONOMIC DEVELOPMENT, AND TOURISM

Thursday, February 2, 2023
1:00 PM
State Capitol, Conference Room 229

In consideration of
SENATE BILL 1237
RELATING TO THE HAWAII' I FILM INDUSTRY.

Chair DeCoite, Vice Chair Wakai and members of the Committee. The Department of Business, Economic Development and Tourism (DBEDT) offers the following comments for SB 1237 that seeks to establish a Hawai'i Film Commission attached to DBEDT and extends the sunset date of the motion picture, digital media, and film production income tax credit to January 1, 2038.

The Hawai'i Film Office was established in 1978 and the office is a long-standing member of the Association of Film Commissioners International (AFCI). AFCI recognizes the Hawai'i Film Office as the state's film commission housed in DBEDT as it has been since its inception. The Hawai'i State Film Commissioner sits on the AFCI Board as its First Vice Chair and in that board role Hawai'i has access to best practices for film commissions across the country and around the world. Likewise, all the county film offices operate within their respective Offices of Economic Development. Together they are the Film Offices of the Hawaiian Islands and have worked together for two decades to market Hawai'i as a film destination globally.

DBEDT notes that all county film offices are members of AFCl as well and are considered film commissions even though the county film commissions are all one- to two-member offices. All but one of the county film office positions are appointed by their respective mayors. In dialogue with all city and county Offices of Economic Development, what emerged was a desire to formalize a collective mission to advance Hawai'i's creative economy, anchored by film as a key economic driver.

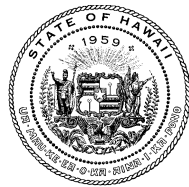
The department's creative industries division is executing a Memoranda of Agreement (MOA) between our partner county offices. This mechanism addresses the need for statewide collaboration between state and county agencies as the department increases its workforce development, infrastructure, and business development efforts in the creative sectors, in particular film, media and entertainment industries. Many of the aspects in SB 1237 are contained in the MOA agreement. We ask that the committee consider this structure as an alternative to an attached agency at this time.

DBEDT appreciates the Legislature's desire to strengthen the film program. Extending the sunset date on the tax credit program contributes greatly to providing stability and predictability to all the productions choosing to come to Hawai'i and utilize the credit program. We must maintain a streamlined, well-functioning film commission to provide the agility and flexibility to meet the challenges and daily demands of this fast-moving sector of our state's creative economy. In the United States, almost all film commissions operate as offices in departments of economic development and tourism. Given the fiercely competitive nature of the industry on a global scale, if the state's film commission is overseen and managed by a board, this becomes cumbersome and impacts the nimble abilities in which the office must work to support all aspects of daily management of this multi-million-dollar industry.

We appreciate the Legislature's recognition of the value of our film industry to our economy. Thank you for the opportunity to testify.

JOSH GREEN M.D.
GOVERNOR

SYLVIA LUKE
LT. GOVERNOR



STATE OF HAWAII
DEPARTMENT OF TAXATION

Ka 'Oihana 'Auhau
P.O. BOX 259
HONOLULU, HAWAII 96809
PHONE NO: (808) 587-1540
FAX NO: (808) 587-1560

GARY S. SUGANUMA
DIRECTOR OF TAXATION

KRISTEN M.R. SAKAMOTO
DEPUTY DIRECTOR

**TESTIMONY OF
GARY S. SUGANUMA, DIRECTOR OF TAXATION**

TESTIMONY ON THE FOLLOWING MEASURE:

S.B. No. 1237, Relating to the Hawai'i Film Industry

BEFORE THE:

Senate Committee on Energy, Economic Development, and Tourism

DATE: Thursday, February 2, 2023

TIME: 1:00 p.m.

LOCATION: State Capitol, Room 229

Chair DeCoite, Vice-Chair Wakai, and Members of the Committee:

The Department of Taxation ("Department") offers the following comments regarding S.B. 1237 for your consideration.

S.B. 1237 seeks to: (1) establish a Hawai'i Film Commission in the Department of Business, Economic Development, and Tourism, which shall be comprised of five members appointed by the governor; (2) extend the sunset date of the motion picture, digital media, and film production income tax credit ("film credit") to January 1, 2038; (3) transfer all rights, powers, functions, and duties of the Hawai'i State Film Office to the Hawai'i Film Commission; and (4) appropriate funds for an executive director position within the Hawai'i Film Commission. The bill is effective on January 1, 2024.

The Department notes that section 4 of the bill amends section 235-17(n), Hawaii Revised Statutes (HRS), by extending the period in which a taxpayer may claim the film credit, from December 31, 2032 to December 31, 2038, in the event that the total amount of credits applied for in a year exceeds the aggregate amount of credits allowed. Section 5 of the bill, however, seeks to repeal the film credit, as established in Act 88, Session Laws of Hawaii 2006 and as subsequently amended, on January 1, 2038. To avoid ambiguity as to whether taxpayers will be able to claim excess credits on or after the

January 1, 2038 repeal date, the Department suggests amending section 4 of the bill, on page 6, lines 3 to 4, to read: “provided that no excess shall be allowed to be claimed after December 31, 2037.”

The Department further notes that it is able to administer this bill by the current effective date.

Thank you for the opportunity to provide comments.



UNIVERSITY OF HAWAII SYSTEM

‘ŌNAEHANA KULANUI O HAWAII

Legislative Testimony

Hō'ike Mana'o I Mua O Ka 'Aha'ōlelo

Testimony Presented to the
Senate Committee on Energy, Economic Development and Tourism
Thursday, February 2, 2023 at 1:00 p.m.

by

Christopher P. Lee, Founder/Director, Academy for Creative Media System
on behalf of

Vassilis L. Syrmos, Vice President for Research and Innovation
University of Hawai'i System

SB 1237 – RELATING TO THE HAWAII FILM INDUSTRY

Chair DeCoite, Vice Chair Wakai, and Members of the Committee:

The University of Hawai'i (UH), supports the intent of SB 1237 to enhance the state's successful motion picture/television/streaming production industry by extending the current film production tax credit from 2032 to 2038.

Hawai'i's Film Production Tax Credit has been a success. "...Since the passage of the film credit in 2006, spending in Hawai'i on TV/film productions has soared, with inflation-adjusted spending increasing by 116 percent between 2007 (\$164.5 million) and 2019 (\$355.6 million). This is much larger than the overall increase in Hawai'i real gross domestic product over the same period, a modest 17 percent..." – as noted by Sumner La Croix and James Mak in their March 2021 UHERO report, *Understanding the Role of the Hawaii Film/TV/Digital Production Tax Credit in Diversifying the Hawaii Economy*.

The Academy for Creative Media at UH now supports 16 programs across all ten campuses. Thanks to the foundational and continuing support of the Legislature, students and graduates from ACM on every island are contributing to Hawai'i's creative economy with living wage jobs. With the stable and reliable film tax credit it seeks to extend, SB 1237 will help to keep these students here, and at the same time, help to diversify the local economy.

Thank you for the opportunity to testify today.



January 30, 2023

Committee on Energy, Economic Development and
Tourism
Sen. DeCoite, Chair
Sen. Wakai, Vice Chair

The Senate
The Thirtieth-Second Legislature
Regular Session of 2023

RE: SB 1237 - RELATING TO THE HAWAII FILM INDUSTRY
DATE: Thursday, February 2, 2023
TIME: 1:00 pm
PLACE: Conference Room 229
State Capitol 415 South Beretania Street, Honolulu HI
and via VIDEOCONFERENCE

Aloha Chair DeCoite, Vice Chair Wakai, and the Members of the Committee,

We **support** this measure.

[SAG-AFTRA](#) represents over 1350 actors, recording artists, and media professionals in our state. We are professional performers working in front of the camera and behind the microphone.

The Film and Digital Media industries currently employ hundreds of Hawaii Local members, which account for thousands of jobs and millions of dollars in economic impact for the State. According to the Hawaii Department of Economic Development, Business, and Tourism, in the 2019 calendar year, the industry spent \$405 million in estimated production expenditures, generated an estimated \$707 million of economic impact, \$43.7 million in estimated tax revenues, and total job impacts of 3,303 jobs.¹

We strongly support the extension of the motion picture, digital media, and film production income tax credit to January 1, 2038. With regards to the portion of the bill creating a film commission, we respectfully defer to the appropriate state, city, and county agencies.

Thank you for your time and consideration.

Respectfully,

Mericia Palma Elmore

Mericia Palma Elmore, Executive Director SAG-AFTRA Hawaii Local

¹ <https://cid.hawaii.gov/wp-content/uploads/2022/06/CID-2021-UPDATE-V1-1.pdf>

IATSE LOCAL 665

FILM, TELEVISION, STAGE, PROJECTION AND TRADESHOWS
Since 1937

INTERNATIONAL ALLIANCE OF THEATRICAL STAGE EMPLOYEES, MOVING PICTURE TECHNICIANS, ARTISTS AND ALLIED CRAFTS
OF THE UNITED STATES, ITS TERRITORIES AND CANADA, AFL-CIO, CLC

Thirty-Second Legislature, State of Hawai'i
Senate Committee on Energy, Economic Development, and Tourism

Testimony by IATSE 665
January 30, 2023

S.B. 1237 - RELATING TO THE HAWAII FILM INDUSTRY.

Aloha Chair DeCoite, Vice Chair Wakai, and Members of the Senate Committee,

My name is Tuia'ana Scanlan, president of IATSE Local 665, the union representing technicians in the entertainment industry in Hawai'i. **Local 665 supports SB 1237** relating to taxes.

We depend on the motion picture, digital media, and film production income tax credit to remain competitive in the global market. Extending the sunset date on the motion picture, digital media, and film production income tax credit will create greater opportunities for growth and for locals to earn a thriving wage. Transparency is an important aspect of the fair administration of public funds and we support the creation of an empowered oversight body for this tax incentive. It's for these reasons that we support SB 1237.

In order to strengthen the positive impacts of the Film and TV industry in Hawai'i, IATSE Local 665 asks your committee to support SB 1237. Thank you for the opportunity to testify.

In Solidarity,



Tuia'ana Scanlan
President, IATSE 665
he/him/his

SB-1237

Submitted on: 2/1/2023 9:56:27 AM

Testimony for EET on 2/2/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Michael Golojuch Jr	Testifying for Stonewall Caucus of the Democratic Party of Hawaii	Support	Remotely Via Zoom

Comments:

Aloha Senators,

The Stonewall Caucus of the Democratic Party of Hawai‘I; Hawai‘i’s oldest and largest policy and political LGBTQIA+ focused organization fully supports 1237.

We hope you all will support this important piece of legislation.

Mahalo nui loa,

Michael Golojuch, Jr.
Chair and SCC Representative
Stonewall Caucus for the DPH

TAX FOUNDATION OF HAWAII

126 Queen Street, Suite 305

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: INCOME, Extension of Film and TV Production Credit, Reorganize Hawai'i Film Office into Commission

BILL NUMBER: SB 1237

INTRODUCED BY: DELA CRUZ

EXECUTIVE SUMMARY: Establishes the Hawai'i Film Commission in the Department of Business, Economic Development, and Tourism. Extends the sunset date of the motion picture, digital media, and film production income tax credit to January 1, 2038. Transfers all rights, powers, functions, and duties of the Hawai'i State Film Office to the Hawai'i Film Commission. Appropriates funds for one full-time equivalent executive director position within the Hawai'i Film Commission.

SYNOPSIS: Adds a new section to chapter 201, HRS, to establish the Hawaii Film Commission, to consist of five members, one residing in each of the main counties plus the director of DBEDT, that would be appointed by the Governor with the advice and consent of the Senate.

Amends section 235-17, HRS, to change the sunset date in subsection (n) from December 31, 2032 to December 31, 2038.

Makes other technical and conforming amendments.

EFFECTIVE DATE: January 1, 2024, with the appropriation in the Act to take effect on July 1, 2023.

STAFF COMMENTS: This credit was enacted as Act 107, SLH 1997, as a percentage of the costs incurred in the State in the production of motion picture or television films. As enacted, the credit was 4% of regular production costs plus 6% of transient accommodations, mirroring the GET and TAT rates at the time. Act 156, SLH 1988, raised the TAT credit to 7.25% while also raising the TAT rate to 7.25%.

After a period where this credit took a back seat to the qualified high tech business program enacted by Act 221, SLH 2001, this credit was next amended by Act 88, SLH 2006, which added credits for digital media and replaced the GET and TAT bifurcation with a unified credit of 15% of qualified production costs incurred in the C&C of Honolulu and 20% in any other county. The act added a per-production cap of \$8 million and sunset the credit on Jan. 1, 2016.

Act 89, SLH 2013, changed the credit percentages to 20% in Honolulu and 25% in any other county; raised the per-production limit to \$15 million; and extended the sunset date to Jan. 1, 2019.

Act 143, SLH 2017, extended the sunset date for the credit to Jan. 1, 2026, and first imposed an aggregate cap of \$35 million. Act 275, SLH 2019, raised the aggregate cap to \$50 million.

Act 217, SLH 2022, changed the credit percentages to 22% in Honolulu and 27% in any other county.

We in Hawaii have had our production credit since 1997, so it's been more than twenty years. Have there been any studies about what the program has done for Hawaii's economy or Hawaii's tax revenue? None were cited to the Legislature when the Hawaii production tax credit was increased in 2013. Maybe we don't care as much about the hard dollars as we do about other intangible effects like local jobs, the development of a skilled workforce, or robust media education programs that simply weren't around at the turn of the century. Even if so, lawmakers should have data on these intangibles, and other cost-benefit information, so they can make intelligent decisions on this matter.

Certainly, the film industry promises increased opportunities. Some of them certainly have materialized. But chasing these opportunities needs to be balanced against the cold hard reality of solving the problems at hand. Lawmakers need to ask whether production tax credits create sustainable economic development. It's well known that most productions shoot for a while and then wrap; the crew that supports the production then jumps to the next one. A case may be made for the production credits if they keep the productions rolling in and contributing to the economy. But the people need to see that case to justify continued redirection of resources to these credits while those resources could instead lower the overall tax burden not only for families but for the businesses that provide long-term employment for Hawaii's people.

The Foundation has no comments on whether the Hawaii Film Office as it currently exists deserves to be replaced with a Hawaii Film Commission, but notes that the proposal is unclear on whether the commissioners are to be compensated for their service.

Digested: 1/31/2023



Randy Perreira, President

HAWAII STATE AFL-CIO
Hawaii's Labor Unions

888 Mililani Street Suite 501, Honolulu, Hawaii 96813

The Thirty-Second Legislature, State of Hawai'i
Hawai'i State Senate
Committee on Energy, Economic Development, and Tourism

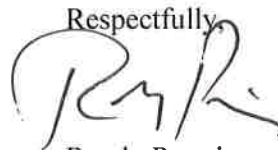
Testimony by
Hawai'i State AFL-CIO
February 2, 2023

S.B. 1237 – RELATING TO THE HAWAII FILM
INDUSTRY

The Hawai'i State AFL-CIO is a state federation of 74 affiliate local unions and councils with over 68,000 members across both public and private sectors. We appreciate the opportunity to testify in **support** of S.B. 1237.

Extending the sunset of the film tax credit to January 1, 2038, signals this Legislature's firm commitment to expanding Hawai'i's creative economy and creative workforce. This provides opportunities for expanding creative industries and developing career pathways into the creative workforce. This increases opportunities not only for production, but also for substantial expansion of pre- and post-production work in Hawai'i, which helps to keep money in the state beyond filming.

We appreciate your consideration of our testimony in **support** of S.B. 1237.

Respectfully,

Randy Perreira
President

SB-1237

Submitted on: 2/1/2023 10:15:12 AM

Testimony for EET on 2/2/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Pride at Work - Hawaii	Testifying for Pride @ Work - Hawaii	Support	Written Testimony Only

Comments:

Aloha Senators,

Pride at Work – Hawai‘i is an official chapter of Pride At Work which is a national nonprofit organization that represents LGBTQIA+ union members and their allies. P@W-HI fully supports SB 1237.

We ask that you support this needed piece of legislation.

Mahalo,

Pride at Work – Hawai‘i



Daniel Ross, RN
President

Gary Nuber
Director of Field Services

1600 Ala Moana Blvd. Suite 100
Honolulu, HI 96815

Tel: (808) 531-1628
Fax: (808) 524-2760

The Thirty-Second Legislature, State of Hawai'i
Hawai'i State Senate
Committee on Energy, Economic Development, and Tourism

Testimony by
Hawaii Nurses Association
February 2, 2023

S. B. 1237 – RELATING TO THE HAWAII FILM INDUSTRY

The Hawaii Nurses Association -OPEIU Local 50 is affiliated with the AFL-CIO and was founded in 1917 and represents 4,000 nurses in the State of Hawaii. We are grateful to testify in **SUPPORT** of S.B. 1237.

This bill establishes the Hawai'i Film Commission in the Department of Business, Economic Development and Tourism. S.B.1237 also extends the sunset date of the motion picture, digital media and film production income tax credit to Jan. 1, 2038. It also transfers all rights, powers, functions and duties of the Hawai'i State Film Office to the Hawai'i Film Commission and appropriates funds for one full-time equivalent executive director position within the Hawai'i Film Commission.

Thank you for your consideration and we urge you to vote in support of S. B. 1237.

Respectfully,

Daniel Ross
President

Comments of the workings of member film commissions of the AFCI
Jaclyn Philpott
Executive Director
Association of Film Commissioners International
before the Senate Committee on Energy, Economic Development, and Tourism

Thursday, February 2, 2023
1:00 PM
State Capitol, Conference Room 229

In consideration of
SENATE BILL 1237
RELATING TO THE HAWAII' I FILM INDUSTRY.

To Chair DeCoite, Vice Chair Wakai and members of the Committee.

The Association of Film Commissioners International (AFCI), based in Los Angeles, would like to offer the following comments on the workings of member film commissions in general.

Film Offices and Film Commissions are synonymous in the film industry vernacular and these commissions are critical to attracting and supporting film production, as well as fostering growth and development of the film industries in their respective jurisdictions. AFCI strives to give Film Commissioners and their offices the proper tools to be successful in these efforts. The Hawaii Film Office has been recognized globally since its inception in 1978.

The AFCI was founded in 1975 and is the only global non-profit professional organization that serves the interests of its members, being state, city, regional, provincial, and national film commissions on six continents. Our mission is to provide advocacy, connectivity and education necessary for film commissions and businesses in the screen sector to foster economic growth, to initiate the groundwork for strong infrastructure and provide the essentials for professional development in a fair sustainable and socially diverse manner worldwide.

We have an Advisory Board that is comprised of most of the major studio entities including Walt Disney Studios, Viacom, HBO, NBC Universal, Apple TV+, Sony Pictures Entertainment and Warner Bros. These studio executives provide our organization and our film commissioner members with invaluable guidance as to industry standards and best practices. They know that the success of the projects coming out of these studios depend heavily on knowledge, expertise and responsiveness of the hundreds of film commissions they deal with every year.

Film production is an expensive endeavour, particularly in this post COVID era. Studios drive their multi-million-dollar productions to regions where they can be assured that they will operate in an efficient and cost-effective manner. How successful a jurisdiction is in the film industry is largely attributable to how good well their film commission operates. Hawaii has, amongst other members, an outstanding state film commission and film commissioner with an-excellent reputation in the industry.

A significant aspect of AFCI's role to our film commission membership is education particularly in providing training in film commissioning. The Hawaii state film commissioner Donne Dawson (who is a member of our AFCI Board and serves as First Vice Chair) has completed the full array of film commissioner education programs we offer and earned the C.F.C (certified film commissioner) designation.

This is an important designation to all our members as it points to years of expertise and provides a level of comfort to the productions our certified members engage with. The Hawaii Film Office received a nomination as Outstanding Film Commission (along with the Maui Film Commission) from LMGI, the Location Managers Guild International for support of *The White Lotus* production during the height of the COVID-19 pandemic.

It is vitally important that film commissions be given the flexibility to operate in the manner that is best suited to their specific circumstances and jurisdiction but mostly that works for the industry and enables them to get the job done for whatever the given production is.

We hope you will consider this input from AFCI as you deliberate this measure.

Thank you for the opportunity to provide this written reflection on our mission.



Jaclyn Philpott, Executive Director

Jaclyn@afci.org

+1 310 854 2007

Board of Directors

Bas Van Der Ree,
Chair
Netherlands Film Commission

Donne Dawson
First Vice-Chair
Hawai'i State Film Office

Marnie Gee
Second Vice-Chair
Creative BC

Steven Davenport
Treasurer
Screen Ireland

Gina Black
Secretary
Screen Queensland

Sorrel Geddes
British Film Commission

Luke Azevedo
Calgary Film Commission

Nina Parikh
Mississippi Film Office

Renee Robinson
Film Jamaica

Jacqueline Rainers Sitai
KwaZulu-Natal Film Commission

Philippa Mossman
New Zealand Film Commission

LATE

SB-1237

Submitted on: 2/1/2023 3:05:10 PM

Testimony for EET on 2/2/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Tiffany Tavares	Individual	Support	In Person

Comments:

Aloha Chair DeCoite, Vice-Chair Wakai, and members of the Senate Committee on Energy, Economic Development, and Tourism,

My name is Tiffany Tavares. I'm a member of IATSE Local 665, the union that represents entertainment technicians in the state of Hawai'i. I submit this testimony in support of SB 1237. I work in the Film/TV sector of Hawai'i's entertainment industry. We depend on the motion picture, digital media, and film production income tax credit to remain competitive in the global market. Extending the sunset date on the motion picture, digital media, and film production income tax credit will create a greater opportunity for growth and more opportunity for locals to be paid a thriving wage. Transparency is an important aspect of the fair administration of public funds and we support the creation of an empowered oversight body for this tax incentive. It's for these reasons that I support SB 1237. Thank you for the opportunity to testify.

Sincerely,

Tiffany T Tavares

Member, IATSE 665

"

SB-1237

Submitted on: 1/31/2023 10:46:07 AM

Testimony for EET on 2/2/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Pete Tingstrom	Individual	Support	Written Testimony Only

Comments:

I support both the SB 1495 and SB 1237.

We need to establish a Hawai'i Film Commission and have representation in the Department of Business, Economic Development and Tourism.

I also support extension of the sunset date of the motion picture, digital media and film production income tax credit to Jan. 1, 2038.

I wholeheartedly support an Executive Director position withing the Hawai'i Film Commision.

We need more productions to come to Hawai'i. We need more jobs. This also helps advertise the beauty of this special place and supports tourism, without having to advetise through other means.

SB-1237

Submitted on: 1/31/2023 11:19:10 AM

Testimony for EET on 2/2/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Karen Wood	Individual	Support	Written Testimony Only

Comments:

Aloha,

I fully and wholeheartedly support the Establishment of the Hawai‘i Film Commission in the Department of Business, Economic Development and Tourism. The movie and television productions that are filmed in our state are a huge part of public relations and advertisement for Hawaii, helping to attract tourism from around the world.

I also support the extension of the sunset date of the motion picture, digital media and film production income tax credit to Jan. 1, 2038. These productions bring hundreds of jobs to our state directly related to working on the production itself, but also in the form of supporting local hospitality jobs via hotel rentals and restaurant bookings, equipment rentals, location leases,

I believe that the television and film production industry has become an essential part of the state's economy and should not be hampered or restricted.

Mahalo plenty for your time and attention to this important matter.

Karen Wood

Hawaii Associate Casting Director

SB-1237

Submitted on: 1/31/2023 6:27:10 PM

Testimony for EET on 2/2/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Kelly Rice	Individual	Support	Written Testimony Only

Comments:

Aloha! I'd first like to thank the Legislature for supporting our SAG members in beautiful Hawaii. I am in SUPPORT of SB 1237. A robust and stable incentive program is not only good for our members, crew, technicians and the creative industries, it benefits the whole state by creating living wage jobs and diversifying our economy. I am a working actress for over 20 years and hope to keep booking roles on productions out here in Hawaii. I feel grateful to have worked on many productions shot on Oahu, from Lost to Magnum P.I. Every production takes months (sometimes years!) of planning. By extending the sunset date of the motion picture, digital media and film production income tax credit to January 1, 2038, countless productions can move forward in planning to shoot in our wonderful state! More productions will create more opportunities for work along with more revenue for the state. Mahalo for keeping the tv and film industry thriving in Hawaii now and into the future!

Sincerely,

Kelly Rice

SB-1237

Submitted on: 1/31/2023 7:05:01 PM

Testimony for EET on 2/2/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Gerard Elmore	Individual	Support	Written Testimony Only

Comments:

I'll be repeating a lot of what I said in support SB 1495.

SB-1237

Submitted on: 1/31/2023 10:51:48 PM

Testimony for EET on 2/2/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Keith Merritt	Individual	Support	Written Testimony Only

Comments:

Please approve SB1237 as the motion picture industry is vitally important to the economy of Hawaii, most especially as it is not tied to tourism, thank you.

SB-1237

Submitted on: 1/30/2023 2:49:33 PM

Testimony for EET on 2/2/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Michael Myers	Individual	Support	Written Testimony Only

Comments:

Aloha Chair DeCoite, Vice-Chair Wakai, and members of the Senate Committee on Energy, Economic Development, and Tourism,

My name is Michael Myers. I'm a member of IATSE Local 665, the union that represents entertainment technicians in the state of Hawai'i. I submit this testimony in support of SB 1237. I've been a member of IATSE 665 for 2 years and worked in the Film/TV sector of Hawai'i's entertainment industry for 17 years. We depend on the motion picture, digital media, and film production income tax credit to remain competitive in the global market. Extending the sunset date on the motion picture, digital media, and film production income tax credit will create a greater opportunity for growth and more opportunity for locals to be paid a thriving wage. Transparency is an important aspect of the fair administration of public funds and we support the creation of an empowered oversight body for this tax incentive. It's for these reasons that I support SB 1237. Thank you for the opportunity to testify.

Sincerely,

Michael Myers

Member, IATSE 665

SB-1237

Submitted on: 1/30/2023 3:02:45 PM

Testimony for EET on 2/2/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Nicholas Gervais	Individual	Support	Written Testimony Only

Comments:

Aloha Chair DeCoite, Vice-Chair Wakai, and members of the Senate Committee on Energy, Economic Development, and Tourism,

My name is Nicholas Gervais. I'm a member of IATSE Local 665, the union that represents entertainment technicians in the state of Hawai'i. I submit this testimony in support of SB 1237. I've been a member of IATSE 665 for 8 years and worked in the Film/TV sector of Hawai'i's entertainment industry for 11 years. We depend on the motion picture, digital media, and film production income tax credit to remain competitive in the global market. Extending the sunset date on the motion picture, digital media, and film production income tax credit will create a greater opportunity for growth and more opportunity for locals to be paid a thriving wage that my family depends on. Transparency is an important aspect of the fair administration of public funds and we support the creation of an empowered oversight body for this tax incentive. It's for these reasons that I support SB 1237. Thank you for the opportunity to testify.

Sincerely,

Nicholas F. Gervais

Member, IATSE 665

SB-1237

Submitted on: 1/30/2023 4:08:18 PM

Testimony for EET on 2/2/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Kara Preciado	Individual	Support	Written Testimony Only

Comments:

Aloha Chair DeCoite, Vice-Chair Wakai, and members of the Senate Committee on Energy, Economic Development, and Tourism,

My name is Kara Preciado. I'm a member of IATSE Local 665, the union that represents entertainment technicians in the state of Hawai'i. I submit this testimony in support of SB 1495. I've been a member of IATSE 665 for almost 2 years and worked in the Film/TV sector of Hawai'i's entertainment industry for 6 years. We depend on the motion picture, digital media, and film production income tax credit to remain competitive in the global market. Raising the cap on the film tax incentive will create a greater opportunity for growth and more opportunity for locals to be paid a thriving wage. It's for these reasons that I support SB 1495. Thank you for the opportunity to testify.

Sincerely,

Kara Preciado

Member, IATSE 665

"

SB-1237

Submitted on: 1/30/2023 5:45:01 PM

Testimony for EET on 2/2/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Raimar Bylaardt II	Individual	Support	Written Testimony Only

Comments:

Aloha Chair DeCoite, Vice-Chair Wakai, and members of the Senate Committee on Energy, Economic Development, and Tourism,

My name is Raimar van den Bylaardt II. I'm a member of IATSE Local 665, the union that represents entertainment technicians in the state of Hawai'i. I submit this testimony in support of SB 1237. I've been a member of IATSE 665 and worked in the Film/TV sector of Hawai'i's entertainment industry for 20 years. We depend on the motion picture, digital media, and film production income tax credit to remain competitive in the global market. Extending the sunset date on the motion picture, digital media, and film production income tax credit will create a greater opportunity for growth and more opportunity for locals to be paid a thriving wage. Transparency is an important aspect of the fair administration of public funds and we support the creation of an empowered oversight body for this tax incentive. It's for these reasons that I support SB 1237. Thank you for the opportunity to testify.

Sincerely,

Raimar van den Bylaardt II

Member, IATSE 665

"

SB-1237

Submitted on: 1/30/2023 7:07:09 PM

Testimony for EET on 2/2/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Kaipu Seales	Individual	Support	Written Testimony Only

Comments:

Aloha Chair DeCoite, Vice-Chair Wakai, and members of the Senate Committee on Energy, Economic Development, and Tourism,

My name is Kaipu Seales. I'm a member of IATSE Local 665, the union that represents entertainment technicians in the state of Hawai'i. I submit this testimony in support of SB 1237. I've been a member of IATSE 665 since 2014 and worked in the Film/TV sector of Hawai'i's entertainment industry for 10 years. We depend on the motion picture, digital media, and film production income tax credit to remain competitive in the global market. Extending the sunset date on the motion picture, digital media, and film production income tax credit will create a greater opportunity for growth and more opportunity for locals to be paid a thriving wage. Transparency is an important aspect of the fair administration of public funds and we support the creation of an empowered oversight body for this tax incentive. It's for these reasons that I support SB 1237. Thank you for the opportunity to testify.

Sincerely,

Kaipu Seales

Member, IATSE 665

SB-1237

Submitted on: 1/30/2023 9:05:23 PM

Testimony for EET on 2/2/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Noah Hamilton	Individual	Support	Written Testimony Only

Comments:

Aloha Chair DeCoite, Vice-Chair Wakai, and members of the Senate Committee on Energy, Economic Development, and Tourism,

My name is Noah Hamilton. I'm a member of IATSE Local 665 and Hollywood Camera local 600, both unions that represent entertainment technicians in the state of Hawai'i. I submit this testimony in support of SB 1237.

I'm also executive producer on the Hawaii 2022 film "The wind and the reckoning". Our film would not have been accomplished without the tax rebate. Raising money for films is so very important to have this rebate it's a really valuable part of recruiting investors to invest in a film. Often the rebate money is used to start paying the investors back. I've worked on several movies in both Oklahoma and Georgia which have great tax rebates. New Zealand has some of the best which helped recruit "Chief of War". Most investors count on the rebates to help with first returns.

I've been a member of IATSE for 12 years and I've worked in the Film/TV sector of Hawai'i's entertainment industry for 20 years. We depend on the motion picture, digital media, and film production income tax credit to remain competitive in the global market. Extending the sunset date on the motion picture, digital media, and film production income tax credit will create a greater opportunity for growth and more opportunity for locals to be paid a thriving wage. Transparency is an important aspect of the fair administration of public funds and we support the creation of an empowered oversight body for this tax incentive. It's for these reasons that I support SB 1237. Thank you for the opportunity to testify.

Sincerely,

Noah Hamilton

Member, IATSE 665 and 600

SB-1237

Submitted on: 1/31/2023 8:03:52 AM

Testimony for EET on 2/2/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Cathie Valdovino	Testifying for IATSE LOCAL 665	Support	Written Testimony Only

Comments:

Aloha Chair DeCoite, Vice-Chair Wakai, and members of the Senate Committee on Energy, Economic Development, and Tourism,

My name is Cathie Valdovino. I'm a member of IATSE Local 665, the union that represents entertainment technicians in the state of Hawai'i. I submit this testimony in support of SB 1237. I've been a member of IATSE 665 and worked in the Film/TV sector of Hawai'i's entertainment industry for 28 years. We depend on the motion picture, digital media, and film production income tax credit to remain competitive in the global market. Extending the sunset date on the motion picture, digital media, and film production income tax credit will create a greater opportunity for growth and more opportunity for locals to be paid a thriving wage. Transparency is an important aspect of the fair administration of public funds and we support the creation of an empowered oversight body for this tax incentive. It's for these reasons that I support SB 1237. Thank you for the opportunity to testify.

Sincerely,

Cathie Valdovino

Member, IATSE 665

"

Position: SUPPORT

Testimony:

Aloha Chair DeCoite, Vice-Chair Wakai, and members of the Senate Committee on Energy, Economic Development, and Tourism,

My name is Kapala Novikoff. I'm a member of IATSE Local 665, the union that represents entertainment technicians in the state of Hawai'i. I submit this testimony in support of SB 1237. I've been a member of IATSE 665 for 3 months worked in the Film/TV sector of Hawai'i's entertainment industry for 25 years. We depend on the motion picture, digital media, and film production income tax credit to remain competitive in the global market. Extending the sunset date on the motion picture, digital media, and film production income tax credit will create a greater opportunity for growth and more opportunity for locals to be paid a thriving wage. Transparency is an important aspect of the fair administration of public funds and we support the creation of an empowered oversight body for this tax incentive. It's for these reasons that I support SB 1237. Thank you for the opportunity to testify.

Sincerely,

Kapala Novikoff

Member, IATSE 665

SB-1237

Submitted on: 2/1/2023 11:14:36 AM

Testimony for EET on 2/2/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Ron Evans	Individual	Support	Written Testimony Only

Comments:

Aloha Chair DeCoite, Vice-Chair Wakai, and members of the Senate Committee on Energy, Economic Development, and Tourism,

My name is Ron Evans I'm a member of IATSE Local 665, the union that represents entertainment technicians in the state of Hawai'i. I submit this testimony in support of SB 795. I've been a member of IATSE 665 for 17 worked in the Film/TV sector of Hawai'i's entertainment industry for 18 years. We depend on the motion picture, digital media, and film production income tax credit to remain competitive in the global market. It is equally important to me that the recipients of this incentive provide evidence of compliance with all applicable qualifying requirements. Transparency is key in the fair administration of this incentive. It's for these reasons that I support SB 795. Thank you for the opportunity to testify.

Sincerely,

Ron Evans

Member, IATSE 665

SB-1237

Submitted on: 2/1/2023 12:13:28 PM

Testimony for EET on 2/2/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
John Adams	Individual	Support	Written Testimony Only

Comments:

Aloha Chair DeCoite, Vice-Chair Wakai, and members of the Senate Committee on Energy, Economic Development, and Tourism,

My name is John Adams. I'm a member of IATSE Local 665, the union that represents entertainment technicians in the state of Hawai'i. I submit this testimony in support of SB 1237. I've been a member of IATSE 665 and worked in the Film/TV sector of Hawai'i's entertainment industry for 4 years. We depend on the motion picture, digital media, and film production income tax credit to remain competitive in the global market. Extending the sunset date on the motion picture, digital media, and film production income tax credit will create a greater opportunity for growth and more opportunity for locals to be paid a thriving wage. Transparency is an important aspect of the fair administration of public funds and we support the creation of an empowered oversight body for this tax incentive. It's for these reasons that I support SB 1237. Thank you for the opportunity to testify.

Sincerely,

John Adams

Member, IATSE 665

Aloha Chair DeCoite, Vice-Chair Wakai, and members of the Senate Committee on Energy, Economic Development, and Tourism,

My name is Lukas Seno. I'm a member of IATSE Local 665, the union that represents entertainment technicians in the state of Hawai'i. I submit this testimony in support of SB 1237. I've been a member of IATSE 665 for 23 years and worked in the Film/TV sector of Hawai'i's entertainment industry for 30 years. We depend on the motion picture, digital media, and film production income tax credit to remain competitive in the global market. Extending the sunset date on the motion picture, digital media, and film production income tax credit will create a greater opportunity for growth and more opportunity for locals to be paid a thriving wage. Transparency is an important aspect of the fair administration of public funds and we support the creation of an empowered oversight body for this tax incentive.

*It's for these reasons that I support SB 1237.
Thank you for the opportunity to testify.*

*Sincerely,
Lukas Seno
Member, IATSE 665*

SB-1237

Submitted on: 2/1/2023 12:59:50 PM

Testimony for EET on 2/2/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
theo Coumbis	Individual	Support	Written Testimony Only

Comments:

Aloha

Thank you for supporting our members of the SAG/AFTRA union for actors.

I support bills SB1495.

I have been in the entertainment industry for over 30 years and I firmly believe thru the experiences and observations I have witnessed that the bill provides a robust and stable incentive program that is not only good for our members, crew, technicians and the creative industries, it benefits the whole state by creating living wage jobs and diversifying our economy.

I have in all my career and the career of my peers have directly experienced the benefit from this film incentive program.

The positive impact this program has had on my community, town and neighborhood is long lasting and aims to increase its impact in the near future. Hawaii's tourism is being advertised in the shows that are being shot here which contributes to revenue for the state.

Mahalo

theo Coumbis

Dear Committee Members –

February 1, 2023

Thank you for taking the time to consider my written testimony in support of SB33.

I am an Emmy Award winning (season one, *The White Lotus*) Location Casting Director, a Teamster with Local 996, a long time member of SAG-AFTRA, and one of only two (2) Casting Directors in Hawaii who have been inducted into the Casting Society of America. Prior to my tenure as a Casting Director, I was an actress who made a living in the industry appearing in dozens of commercials, television programs and feature films. My husband and I have lived on Oahu for over 30 years and our only son was born at the Queen's Hospital in October of 2000.

Through my work as a Location Casting Director, and we are just one small department among many on productions such as *The White Lotus*, *Chief of War*, *Big Eyes*, *Godzilla*, *Jurassic World*, *Jurassic World: Fallen Kingdom*, *Snatched*, *Jumanji: Welcome to the Jungle*, *Jungle Cruise*, *Triple Frontier*, *Midway*, *Hobbs & Shaw* and *The Wrong Missy*, to name a few, we have been fortunate to hire thousands of local actors as Principal or Extra talent. Our department has generated dozens of additional jobs for local people as Stand Ins and Production Assistants. Over the years, we have been grateful to see an increase in the scope and number of Principal Roles we are being asked to cast locally rather than flying someone in from LA or NY. This is indicative not only of the growth of the industry here in Hawaii but of the increased quality of the training and experience our local talent is being afforded. The hard work and dedication of many is just now beginning to pay off for us literally and figuratively. As numerous producers and their teams have taken great pains to explain to our administration, this growth will not continue with the current cap in place. The most relevant and personal experience for me has been watching the demise of the film industry in New Orleans where mistakes about a tax cap were clearly made and the incredible boom in Atlanta, where it seems wiser heads prevailed.

There are myriad of examples and statistics to prove how our industry brings in millions of dollars to our local economy directly and indirectly through the catering industry, hotel industry, local shops, etc etc... but for me it's much more personal. The people in my industry are solution oriented and, in general, they are among the most generous people in the world. We all gain when these people to come into our communities with fresh ideas and willingness to jump onto community boards, put their kids into our public schools, open up their own businesses, volunteer, make donations to local non profits. I have been privileged to work on all of our islands and whenever a production comes in, they are seeking ways to benefit the community that will host them - sometimes for a year at a time. I was a Girl Scout and these guys follow our motto of always leaving a place better than how they found it.

Lastly, I humbly suggest that we who live and work here in the film and television industry are an asset to our state. My husband is a teacher and a social worker working with our most challenge homeless population. We make efforts to volunteer to make our neighborhood a better and safer place for all. Personally, I don't know anyone in our industry who doesn't put in work hours that would make most "normal" people collapse while continuing to contribute volunteer time for many projects. We pay taxes, contribute to our community in many ways and understand the gravity of what will happen if we don't increase the annual cap currently in place and extend the sunset date for the film production income tax credit. Please accept my support of SB 1495 and SB 1237.

Respectfully Submitted,

Katie Doyle-Hummel, Local 996, CSA
Location Casting Director
katiedoylecasting@gmail.com
808.258.7185

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New York Gov. Aims to Boost Film Tax Credits to \$700M As New Jersey Rivalry Heats Up

Since 2020, at least ten productions chose to film in New Jersey or other jurisdictions instead of the Empire State.

BY WINSTON CHO  FEBRUARY 1, 2023 1:57PM



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New York Gov. Kathy Hochul MICHAEL M. SANTIAGO/GETTY IMAGES

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New York is looking to increase the cap on tax credits the state gives to the film and TV industry from \$420 million to \$700 million and raise the incentive to 30 percent, according to the 2023 state budget proposed by Gov. Kathy Hochul on Wednesday.

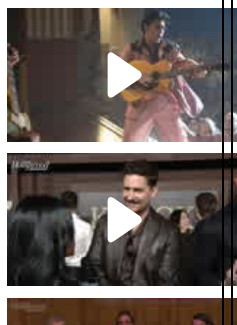
The changes, which would run through 2034, are aimed at luring productions back from jurisdictions that left the state when it lowered its credit to 25 percent in 2020. Since then, states have turned to offering increasingly competitive incentives as film and TV production spending reached record highs. The proposal includes a five percent bump for TV series that relocate to New York, among other major revisions.

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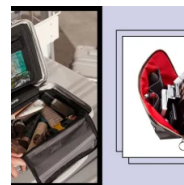
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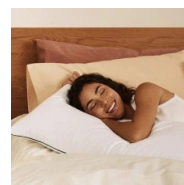
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BY KATIE KILKENNY

If the budget passes the legislature, it would also make above-the-line wage costs eligible for tax breaks for the first time, with certain restrictions. The credit would be capped at \$500,000 per individual and limit above-the-line tax incentives to 40 percent of other qualified production expenses.

The proposed change follows Illinois Gov. J. B. Pritzker in April signing into law a measure that similarly allowed some non-resident wages to qualify. California is now the only state that doesn't do so.

"Governor Hochul is focused on growing industries and opportunities across the state and the film and television industry is no different," says Kristin Devoe, a spokesperson for Empire State Development, in a statement. "The proposed enhancement of the film tax credit will grow the film industry and keep New York competitive in this very important sector of our economy which has generated over \$20 billion in spending and created 57,300 direct and indirect jobs."

Additionally, the changes modify payout rules. A



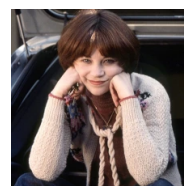
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production would be able to claim the non-transferable, refundable tax credit the same year it's allocated the incentive instead of having to wait a year.

A common complaint from prospective productions have been delays in payment, according to Devoe.

“A lot of people were avoiding New York, especially independent producers, because of that long payout,” says Joe Chianese, senior vp and practice leader at Entertainment Partners, a Los Angeles-based group that advises companies and state film offices on how to set up and structure tax incentives programs.

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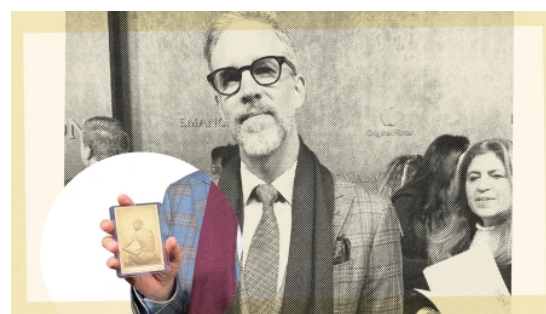
To be eligible for the five percent bump, relocating TV series must have filmed at least six episodes in other jurisdictions and have a minimum budget of \$1 million per episode. California in 2022 passed a similar measure by reserving an additional \$15 million for series that relocate to the state, bringing the total annual funding for such shows to \$71.1 million. Criteria to qualify was relaxed to include projects that filmed their pilot episode out of state. (The program previously required relocating series to film an entire

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BY ALEX RITMAN



season outside of California.) *Killing It* and *Rap Sh!t* — two series selected to receive tax credits — moved production from Louisiana and Florida, respectively.

Under the proposal, tax credits to shoot in New York can reach as high as 40 percent if a production qualifies for a 10 percent bump by shooting in certain areas. Productions have increasingly been flocking to Buffalo and Western New York to qualify, Chianese says. Buffalo FilmWorks is currently constructing a \$50 million facility set to become the largest sound stage in the state.

Several states, including New Jersey, Oklahoma and California, increased their film incentives when New York lowered its credit to 25 percent. As a result, productions fled the state. Sound stages that normally operate at full capacity have increasingly had vacancies, and at least ten productions chose to film in New Jersey or other jurisdictions, Devoe says.

New York's loss was New Jersey's gain. In 2022, film and TV production spending reached a record \$650 million. Gov. Phil Murphy reinstated the Film and Digital Media Tax Credit program in 2018 after a three-year hiatus.

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Testimony for EET on 2/2/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
luke kaili	Testifying for MEBA	Support	Written Testimony Only

Comments:

The MEBA strongly supports this bill.

LATE

SB-1237

Submitted on: 2/1/2023 1:16:05 PM

Testimony for EET on 2/2/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Erika K Aresta	Testifying for Iatse665	Support	Written Testimony Only

Comments:

Aloha Chair DeCoite, Vice-Chair Wakai, and members of the Senate Committee on Energy, Economic Development, and Tourism,

My name is Erika Aresta I'm a member of IATSE Local 665, the union that represents entertainment technicians in the state of Hawai'i. I submit this testimony in support of SB 1237. I've been a member of IATSE 665 for 12 years and worked in the Film/TV sector of Hawai'i's entertainment industry for 13years. We depend on the motion picture, digital media, and film production income tax credit to remain competitive in the global market. Extending the sunset date on the motion picture, digital media, and film production income tax credit will create a greater opportunity for growth and more opportunity for locals to be paid a thriving wage. Transparency is an important aspect of the fair administration of public funds and we support the creation of an empowered oversight body for this tax incentive. It's for these reasons that I support SB 1237. Thank you for the opportunity to testify.

Sincerely,

Erika Aresta

Member, IATSE 665