

Information on Hawai'i Film Incentives

What incentives are currently available in Hawai'i?

- **22-27% MOTION PICTURE, DIGITAL MEDIA, & FILM PRODUCTION INCOME TAX CREDIT**

This is a refundable tax credit based on a production company's qualified Hawaii expenditures while producing a qualified film, television, commercial, or digital media project. The credit equals **22%** of qualified production costs incurred on Oahu, and **27%** on the neighbor islands (Big Island, Kauai, Lanai, Maui, Molokai).

- Minimum in-state spending requirement of at least **\$100,000**;
- Make *reasonable efforts* to hire local talent and crew
- Requires each taxpayer (filer) claiming the motion picture, digital media, and film production income tax credit to submit a fee in an amount equal to **0.2 %** of the tax credit claimed by the qualified production;
- **\$50 million annual spending ceiling**, but ACT 143 also provides that once the \$50 million aggregate figure is reached that productions may claim from the subsequent year.
- **\$17 million per production credit cap** (applies to productions registered in 2023 CY or after)

Current Numbers

From the 2022 DBEDT¹ report, there was no report for 2023, and the 2024² report did not include film industry metrics (the first time this was omitted in nearly 10 years).

- 2021 calendar year, \$421 million in estimated state and county production expenditures generated an estimated \$728 million of economic direct and induced impact, \$45.5 million in estimated tax revenues and total job impacts totalling 4,180.
- 2019 calendar year, \$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.
- 2018 calendar year, \$419.4 million in estimated production expenditures generated an estimated \$725.6 million of economic impact, \$45.3 million in estimated tax revenues and total job impacts of 4,194 jobs.
- 2017 calendar year, \$319.9 million in estimated production expenditures generated \$553.4 million of economic impact, \$34.5 million in state taxes and 3,295 jobs statewide.
- 2016 calendar year, \$244.6 million in estimated production expenditures generated \$423.2 million of total output, \$26.4 million in state taxes and 2,593 jobs statewide.
- 2015 calendar year, \$243.5 million in estimated production expenditures generated \$422.2 million of total output, \$26.7 million in state taxes and 2,668 jobs statewide.

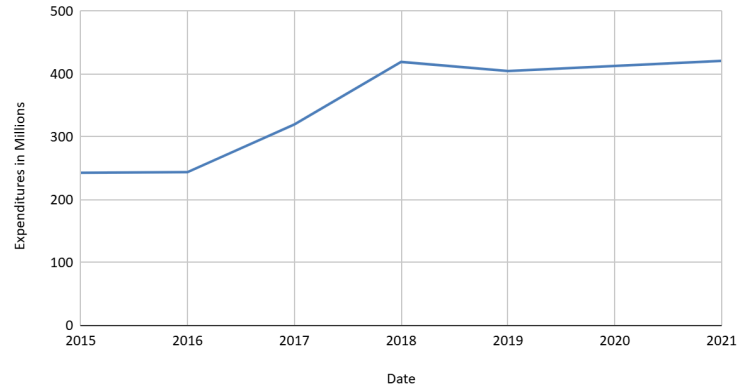
¹ Found here: https://files.hawaii.gov/dbedt/economic/data_reports/hawaii-creative-report/HI_Creative_Ind_2022.pdf

² Found here: https://files.hawaii.gov/dbedt/economic/data_reports/hawaii-creative-report/HI_Creative_Ind_2024.pdf

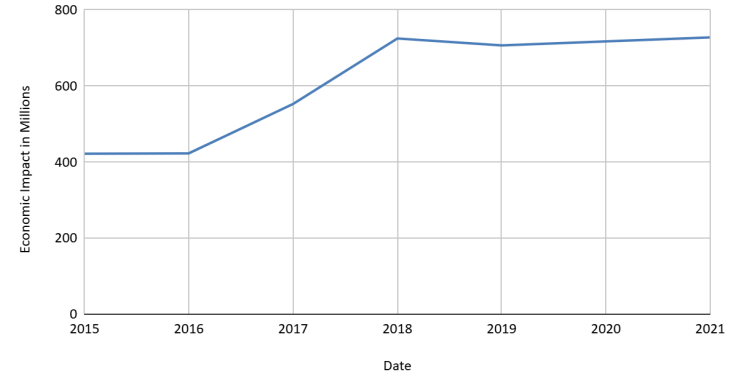
Mericia Palma Elmore, Executive Director
SAG-AFTRA Hawai'i Local
mericia.palmaelmore@sagaftra.org
Ph: 808-596-0388 • Fax: 808-593-2636
201 Merchant St Suite 2301 Honolulu, HI 96813

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TELEVISION AND RADIO ARTISTS
SAGAFTRA.org
Associated Actors & Artistes of America / AFL-CIO

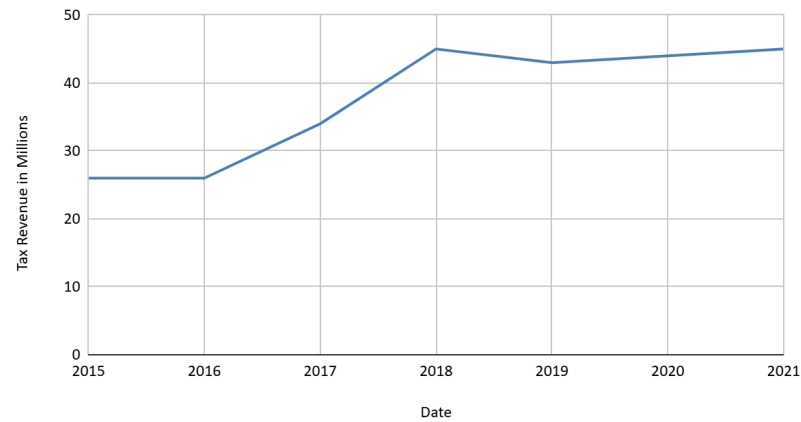
Expenditures in Millions by Year



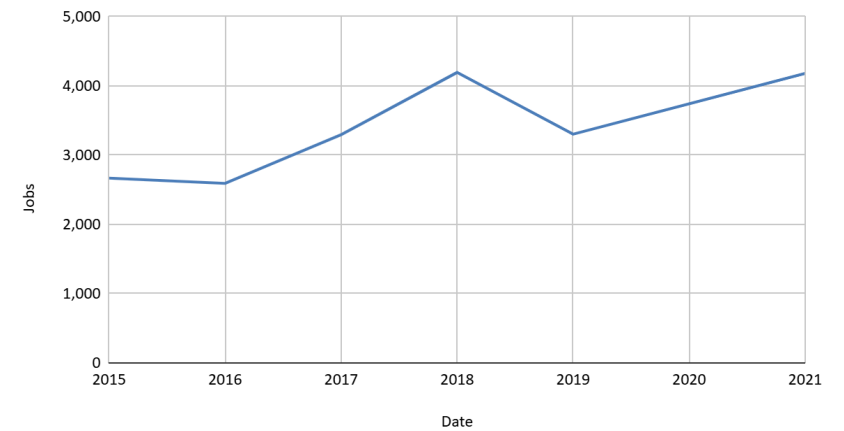
Economic Impact in Millions by Year



Tax Revenue in Millions by Year



Jobs Impact by Year



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Impact on Tourism

The following information is from The Impacts of the Film Industry On 2022 Tourism in Hawai'i report.³

4.8% of visitors to Hawai'i came in 2022 due to **television programs or movies filmed in the state.**

4.5 million visitor days in 2022 were attributed to visitors who visited Hawai'i due to television programs and movies filmed in Hawai'i and/or visitors who participated in movie and filming location tours.

\$1.0 billion was the total **visitor spending** in 2022 attributed to visitors who visited Hawai'i due to television programs and movies filmed in Hawai'i and/or visitors who participated in movie and filming location tours.

\$1,163.5 million in **gross domestic product (GDP)**, **\$543.6 million** in **earnings**, and **\$121.6 million** in **state tax revenues**. was generated by visitor spending associated with television program and movie filming in Hawai'i generated

Almost **14%** of visitors from **Japan** selected television or movies filmed in Hawai'i as the only motivating factor for their trip, followed by **8.6%** of visitors from **Korea** and **7.5%** of visitors from **Oceania**.

³ Found here:https://files.hawaii.gov/dbedt/economic/reports/film_impacts_on_tourism_feb_2024.pdf

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How do we measure up to other jurisdictions?⁴

For a more in-depth 50 state survey, I created [this](#) document for Hawai'i Legislators. Here is a snapshot (from the [Entertainment Partners](#) website) of how we compare to two other jurisdictions.

Jurisdiction		
HAWAII	NEW ZEALAND	GEORGIA
Program Guidelines		
<p>Annual Cap: \$50M</p> <p>Sunset Date: December 31, 2032</p> <p>Screen Credit: Yes</p> <p>CPA Audit: No longer mandatory as of January 1, 2023, but it is strongly encouraged for projects with a claim of over \$1M.</p>	<p>Annual Cap: None</p> <p>Screen Credit: Yes</p> <p>CPA Audit: Yes</p>	<p>Annual Cap: None</p> <p>Sunset Date: None</p> <p>Screen Credit: Yes</p> <p>CPA Audit: Yes</p>

⁴ Information found here: <https://www.ep.com/production-incentives/jurisdiction-comparison/>

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Jurisdiction

HAWAII	NEW ZEALAND	GEORGIA
<p>Resident ATL: 22-27%</p> <p>Resident BTL: 22-27%</p> <p>Non-Resident ATL: 22-27%</p> <p>Non-Resident BTL: 22-27%</p> <p>Minimum Spend: \$100K</p> <p>Project Cap: \$17M</p> <p>Compensation Cap:</p>	<p>Resident ATL: 20%</p> <p>Resident BTL: 20%</p> <p>Non-Resident ATL: 20%</p> <p>Non-Resident BTL: 20%</p> <p>Spend Uplifts: 5% if a production meets certain spend criteria and can demonstrate significant economic benefits to New Zealand.</p> <p>Minimum Spend: NZ\$15M (film); NZ\$4M (TV); NZ\$250K (post)</p> <p>Project Cap: None</p>	<p>Resident ATL: 20%</p> <p>Resident BTL: 20%</p> <p>Non-Resident ATL: 20%</p> <p>Non-Resident BTL: 20%</p> <p>Labor Uplifts: 10% for including Georgia promotional logo/end title credit or pre-approved alternative marketing promotion</p> <p>Spend Uplifts: 10% for including Georgia promotional logo/end title credit or pre-approved alternative marketing promotion</p> <p>Minimum Spend: \$500K</p> <p>Project Cap: None</p> <p>Compensation Cap:</p>

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What can you do?

- Find the contact information for your Hawai'i State Representatives and Senators by visiting:
<https://www.capitol.hawaii.gov/fyl/>
- Reach out to your legislators and:
 - Identify yourself as a Hawai'i resident and that you work in the television and film industry.
 - Share how you and your 'ohana directly benefit from your work in the television and film industry.
 - Tell them you support a robust and stable film incentive program in Hawai'i.
 - Share examples of the positive impact the local film production industry in Hawai'i has had on your community, town, or neighborhood.
 - Thank the Legislators for supporting our members in Hawai'i; and encourage others to reach out to their elected officials too.

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