

HAWAII

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- ✓ Feature Films
- ✓ Scripted Television
- ✓ Reality Television
- ✓ Documentaries
- ✓ Animation
- ✓ Video Games
- ✓ Webisodes
- ✓ Talk Shows
- ✓ Game Shows
- ✓ Live Events
- ✓ Commercials

Location Production Needs

- ✓ Rural
- ✓ Suburban
- ✓ Snow
- ✓ Tropical
- ✓ Beaches/Ocean
- ✓ Mountains
- ✓ Lakes/Rivers
- ✓ Deserts
- ✓ Forests
- ✓ City

Legislation

🔗 **HB 423**

Administrative Guidance

🔗 Overview & Instructions

Hawaii Film Office

Donne Dawson, State Film Commissioner
P.O. Box 2359
Honolulu, HI 96804
808.586.2570
info@hawaiifilmoffice.com
<http://filmoffice.hawaii.gov/incentives-tax-credits/>

Incentive	20-25% Refundable Tax Credit
Project Criteria	Resident ATL: 20-25% Resident BTL: 20-25% Non-Resident ATL: 20-25% Non-Resident BTL: 20-25% Minimum Spend: \$200K Project Cap: \$15M Compensation Cap: None
Qualified Spend	20% of qualified expenditures. Qualified expenditures include most preproduction, production, and postproduction costs incurred in Hawaii and are subject to Hawaii's general excise tax or income tax. Costs incurred for the use of state and county facilities and locations, although not subject to general excise taxes, will qualify for the incentive. Bonus: 5% for production in county with population less than 700,000.
Program Guidelines	Annual Cap: \$50M Sunset Date: December 31, 2025 Screen Credit: Yes CPA Audit: No
Additional Considerations	Loan-out Registration: Yes Production must provide evidence of reasonable efforts to hire local talent and crew. Program is administered on a first-come, first-served basis. Submit final Hawaii Production Report after completing production.

