

## Proposed Hawaii Administrative Rules – Table of Contents

<b><u>Page 1:</u></b>	<b>TIR No. 2019-01</b>	<u>Regarding proposed Administrative Rules relating to the Motion picture, digital media, and film production income tax credit as amended by Act 143, Session Laws of Hawaii 2017</u>
<b><u>Page 2:</u></b>	<b>SUMMARY</b>	<u>Amendments to Chapter 18-235 Hawaii Administrative Rules</u>
<b><u>Page 3-4:</u></b>	<b>§18-235-17-01</b>	<u>Definitions</u>
<b><u>Page 5:</u></b>	<b>§18-235-17-02</b>	<u>Motion picture, digital media, and film production income tax credit; allowed.</u>
<b><u>Page 6-8:</u></b>	<b>§18-235-17-03</b>	<u>Claim for credit; procedures; production reports; multiple entities involved.</u>
<b><u>Page 9-12:</u></b>	<b>§18-235-17-04</b>	<u>Claim for credit; aggregate cap; allocation of credit.</u>
<b><u>Page 13:</u></b>	<b>§18-235-17-05</b>	<u>Claim for credit; costs incurred in more than one taxable year.</u>
<b><u>Page 14:</u></b>	<b>§18-235-17-06</b>	<u>Claiming the credit; timing; twelve-month rule.</u>
<b><u>Page 15-16:</u></b>	<b>§18-235-17-07</b>	<u>Qualified productions; \$200,000 threshold determination.</u>
<b><u>Page 17:</u></b>	<b>§18-235-17-08</b>	<u>Distribution of credit.</u>
<b><u>Page 18-20:</u></b>	<b>§18-235-17-09</b>	<u>Prorating qualified production costs between counties in Hawaii; airfare and shipping costs.</u>
<b><u>Page 21:</u></b>	<b>§18-235-17-10</b>	<u>Qualified production costs; generally.</u>
<b><u>Page 22-26:</u></b>	<b>§18-235-17-11</b>	<u>Qualified production costs; subject to chapter 235 or 237, HRS.</u>
<b><u>Page 27-28:</u></b>	<b>§18-235-17-12</b>	<u>Qualified production costs; production service fees</u>
<b><u>Page 29-30:</u></b>	<b>§18-235-17-13</b>	<u>Qualified production costs; credit calculation for fixed equipment costs.</u>
<b><u>Page 31:</u></b>	<b>§18-235-17-14</b>	<u>Qualified production costs; imported goods, services, or contracting subject to the use tax; claim for products or services acquired outside the State.</u>
<b><u>Page 32:</u></b>	<b>§18-235-17-15</b>	<u>Qualified production costs; premiums paid to insurers subject to tax under chapter 431, HRS.</u>
<b><u>Page 33:</u></b>	<b>§18-235-17-16</b>	<u>Verification review of motion picture, digital media, and film production income tax credit claims.</u>
<b><u>Page 34:</u></b>	<b>§18-235-17-17</b>	<u>Hawaii Promotion; shared-card, end-title screen credit.</u>
<b><u>Page 35:</u></b>	<b>§18-235-17-18</b>	<u>Evidence of reasonable efforts to hire local talent and crew.</u>
<b><u>PAGE 36-37:</u></b>	<b>§18-235-17-19</b>	<u>Evidence of financial or in-kind contributions to educational or workforce development for the local film, television, and digital media industry.</u>
<b><u>PAGE 38-40:</u></b>	<b>§18-235-17-20</b>	<u>Production company personnel and contractors; required Hawaii tax notice.</u>
<b><u>Page 41:</u></b>	<b>§18-235-17-21</b>	<u>Access to production company set and locations; required courtesy visit and press coverage.</u>