

Hawaii Administrative Rules – Table of Contents

<u>No. 2019-15:</u>	DOTAX Announcement 2019-15	New Administrative Rules Relating to the Motion Picture, Digital Media, and Film Production Income Tax Credit, Effective November 17, 2019
<u>Page 1:</u>	SUMMARY	<u>Amendments to Chapter 18-235 Hawaii Administrative Rules</u>
<u>Page 2-3:</u>	§18-235-17-01	<u>Definitions</u>
<u>Page 4:</u>	§18-235-17-02	<u>Motion picture, digital media, and film production income tax credit; allowed.</u>
<u>Page 5-10:</u>	§18-235-17-03	<u>Claim for credit; procedures; production reports; multiple entities involved.</u>
<u>Page 11-15:</u>	§18-235-17-04	<u>Claim for credit; aggregate cap; allocation of credit.</u>
<u>Page 16:</u>	§18-235-17-05	<u>Claim for credit; costs incurred in more than one taxable year.</u>
<u>Page 17:</u>	§18-235-17-06	<u>Claiming the credit; timing; twelve-month rule.</u>
<u>Page 18-20:</u>	§18-235-17-07	<u>Qualified productions; \$200,000 threshold determination.</u>
<u>Page 21:</u>	§18-235-17-08	<u>Distribution of credit.</u>
<u>Page 22-24:</u>	§18-235-17-09	<u>Prorating qualified production costs between counties in Hawaii; airfare and shipping costs.</u>
<u>Page 25-31:</u>	§18-235-17-10	<u>Qualified production costs; generally.</u>
<u>Page 32-34:</u>	§18-235-17-11	<u>Qualified production costs; credit calculation for certain equipment costs.</u>
<u>Page 35-36:</u>	§18-235-17-12	<u>Qualified production costs; imported goods, services, or contracting subject to the use tax; claim for products or services acquired outside the State.</u>
<u>Page 37-38:</u>	§18-235-17-13	<u>Qualified production costs; premiums paid to insurers subject to tax under chapter 431, HRS.</u>
<u>Page 39-41:</u>	§18-235-17-14	<u>Verification review of motion picture, digital media, and film production income tax credit claims.</u>
<u>Page 42:</u>	§18-235-17-15	<u>Hawaii Promotion; shared-card, end-title screen credit.</u>
<u>Page 43:</u>	§18-235-17-16	<u>Evidence of reasonable efforts to hire local talent and crew.</u>
<u>Page 44-46:</u>	§18-235-17-17	<u>Evidence of financial or in-kind contributions to educational or workforce development for the local film, television, and digital media industry.</u>
<u>Page 47-50:</u>	§18-235-17-18	<u>Production company personnel and contractors; required Hawaii tax notice.</u>
<u>Page 51-52:</u>	§18-235-17-19	<u>Access to production company set and locations; required courtesy visit and press coverage.</u>