

JOSH GREEN M.D.  
GOVERNOR

SYLVIA LUKE  
LT. GOVERNOR



STATE OF HAWAII  
**DEPARTMENT OF TAXATION**  
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GARY S. SUGANUMA  
DIRECTOR

KRISTEN M.R. SAKAMOTO  
DEPUTY DIRECTOR

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

**TESTIMONY ON THE FOLLOWING MEASURE:**

H.B. No. 1369, Relating to Taxation.

**BEFORE THE:**

House Committee on Finance

**DATE:** Wednesday, February 19, 2025

**TIME:** 2:30 p.m.

**LOCATION:** State Capitol, Room 308

Chair Yamashita, Vice-Chair Takenouchi, and Members of the Committee:

The Department of Taxation (DOTAX) offers the following comments on H.B. 1369 for your consideration.

Section 3 of H.B. 1369 amends section 235-2.3, Hawaii Revised Statutes (HRS), to repeal income tax conformity to sections 47 and 48 of the Internal Revenue Code (IRC) (with respect to certain depreciable tangible personal property). These IRC provisions are currently used for the capital goods excise tax credit, which is repealed by Sections 17 and 26 of this bill, on pages 67 and 92, respectively.

Section 4 of the measure amends section 235-110.93(d), HRS, to require distribution of the important agricultural land qualified agricultural cost tax credit for partnerships, S-corporations, estates, trusts, or other pass-through entities to be determined by rule, rather than pursuant to section 235-110.7, HRS. This is made necessary by the repeal of the capital goods excise tax credit in Sections 17 and 26.

Section 5 of H.B. 1369 amends section 237-16.5(a), HRS, to repeal the general excise tax (GET) sublease deduction.

Section 7 of the measure amends section 237-24, HRS, to repeal the GET exemption for amounts received by independent sugarcane producers.

Section 8 of the measure amends section 237-24.3, HRS, to repeal the GET exemption for amounts from the inter-island loading, transportation, and unloading of agricultural commodities shipped for a producer or produce dealer. Section 8 also repeals the GET exemption in section 237-24.3, HRS, for amounts received as rent for the rental or leasing of aircraft or aircraft engines for interstate air transportation of passengers and goods.

Section 9 amends section 237-25(a), HRS, to repeal the GET exemption for amounts received from sales of “other tangible personal property” sold to the United States (including any agency, instrumentality, or federal credit union) and to any state-chartered credit union.

Section 11 amends the definition of “use” under section 238-1, HRS, for purposes of the state use tax to include:

- (1) The leasing or renting of aircraft or the keeping of aircraft solely for leasing or renting to renters using the aircraft for commercial transportation of passengers and goods or the acquisition or importation of any such aircraft or engine by a lessee or renter engaged in interstate air transportation; and
- (2) The use of materials, parts, or tools imported or purchased for aircraft service and maintenance, or the construction of an aircraft service and maintenance facility.

Section 12 amends section 238-3, HRS, to repeal the use tax exemptions for:

- (1) The use of large fishing vessels constructed under section 189-25, HRS, prior to July 1, 1969; and
- (2) Any use of an air pollution control facility exempted by section 237-27.5.

Section 14 repeals the GET exemption in section 209E-11, HRS, for qualified business conducted in an enterprise zone.

Sections 15 and 27 repeal the income tax credit for renewable energy technologies in section 235-12.5, HRS, and the identical franchise tax credit under section 241-4.6, HRS.

Section 16 repeals the motion picture, digital media, and film production income tax credit under section 235-17, HRS.

Sections 17 and 26 repeal the capital goods excise tax credit in for the income

tax under section 235-110.7, HRS and the franchise tax under section 241-4.5, HRS.

Section 18 repeals the renewable fuels production tax credit in section 235-110.32, HRS.

Section 19 repeals the GET exemption under section 237-16.8, HRS, for fees from convention, conference, or trade show exhibit or display spaces if those fees constitute income derived by a “fraternal benefit, religious, charitable, scientific, educational, or other nonprofit organization under section 501(c) of the Internal Revenue Code[.]”

Section 20 repeals the GET exemptions in section 237-24.5, HRS, for exchanges and boards of trade subject to regulation by the Securities and Exchange Commission or the Commodities Futures Trading Commission or an organization subject to similar regulation under the laws of a jurisdiction outside the United States.

Section 21 repeals the GET exemption for amounts received from the servicing and maintenance of aircraft or from the construction of an aircraft service and maintenance facility in the State under section 237-24.9, HRS.

Section 22 repeals the GET exemptions in section 237-27, HRS, for petroleum refiners.

Section 23 repeals the GET exemptions in section 237-27.5, HRS, for air pollution control facilities.

Section 24 repeals the GET exemptions in section 237-38.1, HRS, for certain shipbuilding and other ship repairs rendered to surface vessels federally owned or engaged in interstate or international trade.

Section 25 repeals section 237-30.7, HRS, which requires withholding of GET on payments made to loan-out companies by persons claiming the motion picture, digital media, and film production income tax credit.

Section 28 amends Act 88, Session Laws of Hawaii 2006, as amended by Act 89, Session Laws of Hawaii 2013, as amended by Act 143, Session Laws of Hawaii 2017, as amended by Act 217, Session Laws of Hawaii 2022, to repeal the motion picture, digital media, and film production income tax credit on January 1, 2026.

H.B. 1369 has an effective date of January 1, 2026.

DOTAX requests that sections of this measure affecting the income tax and franchise tax (i.e., Sections 3, 4, 15, 16, 17, 18, 16, and 27) apply to “taxable years beginning after December 31, 2026” to allow DOTAX time to make the necessary form,

instruction, and system changes.

DOTAX can otherwise administer this measure as written.

DOTAX estimates this measure will have the following revenue impacts:

**General Fund Impact (\$ millions)**

|                              | <b>FY2026</b> | <b>FY2027</b> | <b>FY2028</b> | <b>FY2029</b> | <b>FY2030</b> | <b>FY2031</b> |
|------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| <b>GET Exemptions Repeal</b> | 33.8          | 86.6          | 86.5          | 87.3          | 88.2          | 89.8          |
| <b>Tax Credits Repeal</b>    | 0.0           | 182.6         | 167.4         | 167.6         | 169.0         | 172.0         |
| <b>TOTAL</b>                 | <b>33.8</b>   | <b>269.2</b>  | <b>253.9</b>  | <b>254.8</b>  | <b>257.3</b>  | <b>261.8</b>  |

Thank you for the opportunity to provide comments on this measure.



Testimony of  
**Gwen Yamamoto Lau**  
Executive Director  
**Hawai'i Green Infrastructure Authority**  
before the  
**HOUSE COMMITTEE ON FINANCE**  
Wednesday, February 19, 2025, 2:30 pm  
State Capitol, Conference Room 308  
in consideration of  
**House Bill No. 1369**  
**RELATING TO TAXATION**

Chair Yamashita, Vice Chair Takenouchi, and Members of the Committee:

Thank you for the opportunity to testify on HB1369, relating to taxation. The Hawai'i Green Infrastructure Authority (HGIA) respectfully offers **comments** on this bill which repeals certain tax credits, deductions, and exemptions. Our testimony focuses on the repeal of Section 235-12.5, Hawaii Revised Statutes - the renewable energy technologies income tax credit (RETITC), which allows system owners to claim credits worth the lesser of thirty-five percent of system cost or \$5,000 for installing a solar energy system, including rooftop solar. This bill repeals these credits beginning January 1, 2026.

HGIA is concerned that this measure will hinder solar investment for Hawaii's most vulnerable households facing the highest electricity costs in the nation.<sup>1</sup> Lower income households have historically been unable to access savings through rooftop solar as the high upfront costs cannot be offset with tax credit benefits as many of these households do not have tax liabilities. Rooftop solar leases, in which third-party investors own the systems and sell energy at a below-utility rates have been instrumental in enabling lower income households to access solar, as it removes upfront costs and maintenance costs. The RETITC incentivizes investment through tax credit monetization, allowing investors to sell energy at a lower rate, and HGIA's Green Energy Money Saver Program requires minimum savings thresholds for the ALICE household, resulting in a win-win for both the investor and underserved ratepayer.

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<sup>1</sup> [https://files.hawaii.gov/dbedt/economic/data\\_reports/reports-studies/Electricity\\_Burdens\\_on\\_Hawaii%E2%80%99i\\_Households\\_Jan\\_2025.pdf](https://files.hawaii.gov/dbedt/economic/data_reports/reports-studies/Electricity_Burdens_on_Hawaii%E2%80%99i_Households_Jan_2025.pdf)

70% of HGIA's applications in process are for solar leases, all to low and moderate-income or ALICE households<sup>2</sup> The RETITC has enabled Hawaii's nation-leading expansion of solar energy to underserved ratepayers. Losing the RETITC as an incentive for private investment would cause third-party investments, which help our ALICE households lower their energy burden, to significantly decrease. It will also hinder HGIA's ability to leverage private capital, decreasing the reach of our programs, and significantly decreasing the amount of underserved ratepayers we will be able to assist.

Repealing the RETITC would also hinder Executive Order 25-01, which aims to accelerate Hawaii's transition toward 100% renewable energy by maximizing distributed solar energy paired with battery storage to low and moderate-income residents with a target of 10,000 installations annually, while negatively impacting the achievement of Hawaii's clean energy goals, resilience to climate change, and the financial wellbeing of our most vulnerable ratepayers.

Thank you for this opportunity to provide comments and testify on HB1369.

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<sup>2</sup> Statistics as of February 14, 2025.



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

JOSH GREEN, M.D.  
GOVERNOR

SYLVIA LUKE  
LT. GOVERNOR

JAMES KUNANE TOKIOKA  
DIRECTOR

DANE K. WICKER  
DEPUTY DIRECTOR

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Statement of  
**JAMES KUNANE TOKIOKA**  
Director  
Department of Business, Economic Development, and Tourism  
before the  
**HOUSE COMMITTEE ON FINANCE**

Wednesday, February 19, 2025  
2:30 PM  
State Capitol, Conference Room 308

In consideration of  
**HB1369**  
**RELATING TO TAXATION.**

Chair Yamashita, Vice Chair Takenouchi, and members of the Committee:  
The Department of Business, Economic Development and Tourism (DBEDT) offers comments on **HB1369** which proposes to repeal certain credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws.

**Enterprise Zones Program (refer to pages 42 and 43)**

The bill seeks to repeal Section 209E-11, Hawai'i Revised Statutes (HRS), which provides a general excise tax exemption for companies that are enrolled in and meet the annual requirements of the Enterprise Zones program.

This cost-effective program has been active for over 30 years and has successfully created jobs and stimulated specific business activities, such as manufacturing and agricultural production, in economically challenged areas of the state. In 2021, companies in the Enterprise Zones reported creating or maintaining 1,113 jobs, with the cost to the state amounting to \$1,166 per job in forgone general excise taxes.

The general tax exemption for companies in the Enterprise Zones program serves as the primary incentive, without which the program would lose its effectiveness. DBEDT respectively requests that this section of the Enterprise Zone program not be repealed.

**Film Tax Credit Section (refer to pages 53 through 66)**

The bill also seeks to repeal Section 235-17, HRS, the Motion Picture, Digital Media, and Film Production Income Tax Credit, which is crucial for economic diversification, supporting key industries to reduce reliance on tourism and generate high-quality, high-

wage jobs for Hawai'i residents. In 2023, the film industry supported 9,168 total jobs, with 84.8% of those positions filled by Hawai'i residents, and a total spend of \$168 million in Hawai'i. Within this, 66.3% of department heads and key positions (250 jobs) were held by local hires. These figures underscore the program's impact on job creation, workforce development and the broader economy.

Hawai'i is an internationally recognized production destination with the potential to be a leader in the global creative economy. The state's unique multicultural identity supports the creative sector as a driver of economic diversification and revitalization. Strengthening Hawai'i's film tax credit program is essential to maintaining Hawai'i's global competitiveness in an industry that is filming New Zealand for Hawai'i due to the limitations of the existing credit. Reducing the program's impact would collapse the ability to attract new productions, develop our workforce and justify the demand for additional studio infrastructure investment.

DBEDT remains committed to fostering innovation and economic diversification through these vital tax credit programs. The Hawai'i Film Tax Credit continues to position our state as a premier destination for film and media production while creating thousands of local jobs. Due to the contraction of the U.S. domestic production industry due to the pandemic and strikes, the state is experiencing an unprecedented decline in production in the islands. HRS 235-17 is crucial to incentivizing series and feature films to return to Hawai'i.

While we recognize the intent of this measure, we caution that its elimination will adversely impact the growth and promise of this clean industry for Hawai'i. If the incentive is eliminated, so too will the jobs and livelihoods of our talented crew and acting pool. This will force an exodus of skilled workers to destinations with a competitive, reliable tax credit program.

The film industry is one of the pillars of DBEDT's strategy to diversify our economy. It also serves as a marketing tool providing the ancillary benefit to compliment tourism marketing as reported in the [Film Industry Impacts on tourism](#) 2022 study, and others from UHERO.

We appreciate the intent behind the measure; however, eliminating this credit will economically harm the growth of the film industry, which is one of the pillars of DBEDT's strategy to diversify our economy.

We look forward to working with the Legislature to build our ecosystem in creative and innovation industries, not adversely impact their ability to thrive in Hawai'i.

Thank you for the opportunity to testify.

**JOSH GREEN, M.D.**  
Governor

**SYLVIA LUKE**  
Lt. Governor



**SHARON HURD**  
Chairperson, Board of Agriculture

**DEAN M. MATSUKAWA**  
Deputy to the Chairperson

State of Hawai'i  
**DEPARTMENT OF AGRICULTURE**  
KA 'OIHANA MAHI'AI  
1428 South King Street  
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**TESTIMONY OF SHARON HURD**  
**CHAIRPERSON, BOARD OF AGRICULTURE**

**BEFORE THE HOUSE COMMITTEE ON AGRICULTURE AND FOOD SYSTEMS**

**WEDNESDAY, FEBRUARY 19, 2025**  
**2:30 PM**  
**CONFERENCE ROOM 308**

**HOUSE BILL NO. 1369**  
**RELATING TO TAXATION.**

Chair Yamashita, Vice Chair Takenouchi and Members of the Committee:

Thank you for the opportunity to provide testimony on House Bill No. 1369 that repeals certain credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws. The Department of Agriculture (Department) appreciates the intent and offers comments.

Page 12, line 5 to page 16, line 13

Section 5. Section 237-16.5 (tax on written real property leases)

There may be impact on the Department's agricultural park (Chapter 166) and non-agricultural park (Chapter 166E) farmer lessees with respect to credits and/or deductions they may be using. The impact on Department lessees would be a reduction in income but the amount(s) is unknown.

Page 11, line 9 to page 12, line 4

Section 4. Section 235-110.93 (Important Agricultural Lands Qualified Agricultural Cost Tax Credit)

This amendment harmonizes Section 235-110.93 with Section 235-110.7(a) that requires the tax credit to be shared will be determined by rule. This is the most important incentive for qualified agricultural producers on and owners of Important Agricultural Lands to keep the agricultural lands in production and increase Hawaii's food self-sufficiency and exports.

~~Page 21, line 1-20~~

~~Section 7. Section 237-24 (amounts not taxable)~~



Page 2

~~This amendment appears to repeal an obsolete exemption from income tax for producers of sugarcane who sells the cane to a manufacturer. There is no effect on agricultural producers~~

Page 23, line 15 to page 24, line 2

Section 8. Section 237-24.3 (additional amounts not taxable)

This amendment repeals the exemption from income tax for shipping for a producer or produce dealer on one island to another. "Agricultural commodities", specifically fresh fruits and fresh vegetables (fresh, frozen or packed in ice), whether produced in the State or imported, nuts, and coffee, whether cherry or parchment, or green beans, which have been produced in the State, and raw unprocessed honey, whether produced in the State or imported. The Department has strong concerns about repealing this amendment as it would increase agricultural producers' costs and in combination with recent increases in interisland shipping rates, will further adversely affect agricultural producers' ability to sell their products to off-island markets.

Page 43, lines 1-21

Section 14. Section 209E-11 (State enterprise zones – exemption from State general excise tax)

The repeal of this section will adversely affect those businesses established within State enterprise zones for up to 10 years and who process agricultural products, all or some of which were grown within an enterprise zone. We request reconsideration of this repeal in light of the legislative initiatives to process Hawaii-grown agricultural products into added value commodities throughout the State.

~~(note: I think this repeal may not affect Aloun Farms processing facility in Ewa that has been in existence longer than 10 years. Larry Jeffs processing facilities near Kunia Road are not in the enterprise zone.~~

~~Further, the exemption from paying general excise taxes on the gross proceeds does not apply to agricultural retail sales. There have been multiple unsuccessful attempts to allow the exemption for manufacturers of value-added agricultural products.)~~

Page 44, line 1 to page 53, line 9,  
and

Page 71, lines 10 to page 82, line 1

Section 15. Section 235-12.5 (renewable energy technologies income tax credit)  
and

Section 18. Section 235-110.32 (renewable fuels production tax credit)

~~These are not tax credits for agricultural producers growing and selling renewable feedstocks such as biomass crops, oil crops, sugar and starch crops, other agricultural crops. No impact on agricultural operators.~~

Thank you for the opportunity to present our testimony.



# HAWAII STATE ENERGY OFFICE STATE OF HAWAII

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JOSH GREEN, M.D.  
GOVERNOR

SYLVIA LUKE  
LT. GOVERNOR

MARK B. GLICK  
CHIEF ENERGY OFFICER

Testimony of  
**MARK B. GLICK, Chief Energy Officer**

before the  
**HOUSE COMMITTEE ON FINANCE**

Wednesday, February 19, 2025  
2:30 PM  
State Capitol, Conference Room 308 and Videoconference

Providing Comments on  
**HB 1369**

## **RELATING TO TAXATION.**

Chair Yamashita, Vice Chair Takenouchi, and Members of the Committee, the Hawai'i State Energy Office (HSEO) has concerns about HB 1369, which repeals two energy tax credits (specifically Section 15, pages 44-53 of the bill, which would repeal HRS §235-12.5, Renewable Energy Technologies Income Tax Credit, and Section 18, pages 71-82, which would repeal HRS §235-110.32, Renewable Fuels Production Tax Credit) and amends other statutes (specifically HRS §196-6.5, pages 1-2 of the bill, and HRS §241-46, page 93) that reference the sections proposed for repeal.

HSEO's comments are guided by its statutory duties to promote energy efficiency, renewable energy, and clean transportation to help achieve a resilient clean energy economy, and to provide recommendations on the continued necessity of energy-related incentives and tax credits.

Hawai'i's energy and decarbonization goals, which include the production of 100% renewable electricity by 2045<sup>1</sup> or sooner,<sup>2</sup> zero-emission transportation,<sup>3</sup> and the reduction of greenhouse gas emissions to net negative "as quickly as practicable but no

<sup>1</sup> Hawaii Revised Statutes, [§269-92](#) Renewable portfolio standards.

<sup>2</sup> [Executive Order Number 25-01, Accelerating Hawai'i's Transition Toward 100 Percent Renewable Energy.](#)

<sup>3</sup> Hawaii Revised Statutes, [§225P-8](#) Zero emissions transportation.

later than 2045,"<sup>4</sup> require a continuing rapid pace and the involvement of all renewable energy technologies and fuel production projects.

Tax incentives have proven to be an effective mechanism to achieve these goals. Abruptly and completely repealing any tax credits would disrupt the businesses affected and the livelihoods of those employed by them. With solar energy critically important to Hawai'i's energy and decarbonization goals, as recognized by Executive Order No. 25-01, Accelerating Hawai'i's Transition Toward 100 Percent Renewable Energy (Jan. 28, 2025), HSEO recommends maintaining the renewable energy technologies income tax credit for most taxpayers. Any significant reduction in this credit should be according to a sunset schedule over five years or longer.

Coupled with uncertainty around Federal support and economy-wide inflation concerns, the proposed amendments would cause a significant disruption in the industry, affecting both behind-the-meter and larger projects, as well as homeowners and businesses looking to reduce their expenses during this challenging time. Removing the tax credits would likely have extremely deleterious effects on project financing, potentially eliminating the jobs associated with them. Further, while there is substantial overlap between taxpayers and ratepayers, the state's income tax system is progressive.<sup>5</sup> Increasing the cost of developing energy projects via this proposed credit reduction would create the effect of a regressive tax on ratepayers, leading to a direct increase in energy costs for low- and middle-income ratepayers in order to repeal the credit. HSEO is open to working with the Committee to improve the tax credit in the future by making it more equitable, accessible to low- and moderate-income households, and better aligned with Hawai'i's long-term clean energy goals but opposes a blanket repeal.

Currently, this tax credit applies to all eligible renewable energy technology systems installed and placed in service within the state. While higher-income households have historically been more likely to claim the credit, its benefits can extend to all income groups.<sup>6</sup> By incentivizing greater adoption of renewable energy, the credit

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<sup>4</sup> Hawaii Revised Statutes, §225P-5 Zero emissions clean economy target.

<sup>5</sup> [https://tax.hawaii.gov/blog/blog05\\_hawaiis-individual-income-tax-is-progressive/](https://tax.hawaii.gov/blog/blog05_hawaiis-individual-income-tax-is-progressive/)

<sup>6</sup> Hawai'i State Energy Office. (2023). *Hawai'i Pathways to Decarbonization Act 238 Report to the 2024 Hawai'i State Legislature*, pp 44-51.

contributes to increased renewable energy penetration on the grid, which in turn reduces dependence on expensive and price-volatile residual fuel oil. This shift helps lower overall electricity costs and stabilizes energy prices, benefiting all ratepayers—especially lower-income households and businesses that are disproportionately affected by high energy costs.

Should the Committee continue to pursue amending this tax credit, HSEO suggests the following adjustments to continue to deliver the tax credit for homeowners who need it most, with the relevant amendment in ***bold italics***:

“ (i) No taxpayer shall be allowed a credit under this section for ~~the portion of the renewable energy technology system required by section 196-6.5 that is installed and placed in service on any newly constructed single-family residential property authorized by a building permit issued on or after January 1, 2010.~~ ***a system placed in service during a year in which a single taxpayer reports income over \$200,000, a married taxpayer reports income over \$400,000, or an unmarried head of household reports income over \$300,000.***”

Continuing the credit for low- and middle-income households will support their ability to access clean energy for their home, and lessen the disruption to those employed in the distributed solar installation industry. HSEO strongly recommends maintaining the credit, and any responsible reduction should include a sunset schedule over a period of years.<sup>7</sup> If the Legislature proceeds with this measure, HSEO recommends reviewing potential projects affected. HSEO defers to the appropriate agency regarding the bill's implementation.

Regarding the renewable fuels production tax credit, Section 235-110.32, Hawai'i Revised Statutes, the last certificate for this tax credit was in 2023 for the calendar year of 2022. HSEO is in discussions with clean fuel producers to identify what policy support would help them establish their business in Hawai'i.

Thank you for the opportunity to testify.

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<sup>7</sup> See, e.g., Solar Energy and Energy Storage Provisions of the IRA, available at <https://seia.org/wp-content/uploads/2022/08/Inflation20Reduction20Act20Summary20PDF2010.13.22-1.pdf>

HONOLULU FILM OFFICE  
*KE KE'ENA LĪPINE O HONOLULU*  
CITY AND COUNTY OF HONOLULU

530 SOUTH KING ST, ROOM 306 • HONOLULU, HAWAII 96813  
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RICK BLANGIARDI  
MAYOR  
*MEIA*



WALEA L. CONSTANTINAU  
FILM COMMISSIONER  
*KOMININA LĪPINE*

Testimony of Walea Constantinau,  
Film Commissioner, Honolulu Film Office  
City and County of Honolulu

HOUSE COMMITTEE ON FINANCE

February 19, 2025 -- 2:30 PM  
State Capitol, Conference Room 308 and via Videoconference

**RE: HB 1369 RELATING TO TAXATION – Testimony in Strong Opposition**

Dear Chair Yamashita, Vice-chair Takenouchi and members of the committees:

The Honolulu Film Office would like to thank the Legislature for its long-standing support of Hawai'i's Film Industry. This collaboration has been successful because it:

- **Is a revenue-generator that diversifies our economy** by attracting millions of dollars into our state and creates living-wage jobs
- **builds-up our local filmmakers** and bolstering their ability to elevate within the industry

We understand the questions associated with tax credits and would like to underscore that while some credits may be used to jumpstart an industry, other credit programs, such as the film industry tax credit, are **designed to attract business to the state and grow the economy**. In a recent [Public Opinion Poll](#) of registered Hawaii Voters:

- 94% of residents believe filming in Hawai'i is good for the state
- 87% of residents believe the film industry is important to Hawai'i's economy
- 85% of residents support film tax incentives
- 63% of residents believe Hawai'i would be negatively impacted if the film industry left
- 67% of residents support increasing tax incentives to attract and retain movie productions in Hawai'i

The film industry's effect on the economy is catalytic -- **on average 67% of production costs are spent in other business areas in the economy\*** – this kind of spending is highly desirable and drives broad economic growth. ([\\*May 2024, Olsberg-SPI study on Best Practice in Screen Sector Development](#))

The two most recent studies from DBEDT's annual report to the Hawaii State Legislature demonstrate that the industry is **net positive** in a conservative assessment of the ROI of the program:

- [2022 Actual Expenditures](#): Tax Credit claimed: \$34.43M    **Tax Revenue generated: \$36.03M**
- [2023 Estimated Expenditures](#): Tax Credit claimed: \$20.98M    **Tax Revenue generated: \$21.2M**

Additionally, a 2024 DBEDT study [Impacts of the Film Industry on 2022 Tourism in Hawai'i](#) reveals:

- 4.5 million visitor days can be attributed to TV and movies filmed in Hawai'i
- \$1.0 billion in visitor spending that generates:
- \$1.2 billion contribution to GDP
- \$543.6 million in earnings
- **\$121.6 million in state tax revenue generated from film industry-driven tourism**

Please continue to allow the film tax credit to grow Hawai'i's economy and create living-wage jobs. Thank you for the opportunity to provide these comments.

LATE \*Testimony submitted late may not be considered by the Committee for decision making purposes.

OFFICE OF CLIMATE CHANGE SUSTAINABILITY AND RESILIENCY

KE KE'ENA LOLI ANIAU MĀLAMA 'ĀINA A ME KE OLA LOA

**CITY AND COUNTY OF HONOLULU**

650 SOUTH KING STREET, 11<sup>th</sup> FLOOR • HONOLULU, HAWAII 96813

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RICK BLANGIARDI  
MAYOR  
MEIA



BENJAMIN SULLIVAN  
EXECUTIVE DIRECTOR &  
CHIEF RESILIENCE OFFICER  
*PO'O HO'OKO & KAHU OLA LOA*

KEALOHA FOX  
DEPUTY DIRECTOR &  
CHIEF RESILIENCE OFFICER  
*HOPE PO'O & HOPE KAHU OLA LOA*

WEDNESDAY, FEBRUARY 19, 2025, 2:30 P.M.

STATE OF HAWAII  
HOUSE COMMITTEE ON FINANCE

**TESTIMONY ON HOUSE BILL 1369  
RELATING TO TAXATION**

BY,

BENJAMIN SULLIVAN  
EXECUTIVE DIRECTOR AND CHIEF RESILIENCE OFFICER  
OFFICE OF CLIMATE CHANGE, SUSTAINABILITY AND RESILIENCY

Dear Chair Yamashita, Vice Chair Takenouchi, and Members of the Committee:

The City and County of Honolulu (“City”) Office of Climate Change, Sustainability and Resiliency (“Resilience Office”) offers the following comments on HB1369, which repeals certain credits, deductions, and exemptions under the state income tax, general excise tax, and use tax laws.

The City remains committed to its climate action goals of 100 percent renewable energy and net-negative carbon emissions no later than 2045. Achieving these goals will require more than three times the amount of distributed solar photovoltaic (PV) systems on O’ahu than currently exist. The state’s solar investment tax credit has been one of the most effective and consistent tools for driving up solar adoption and driving down long-term energy costs.

Given the vast majority of rooftops on O’ahu will require PV systems to achieve our goals, repeal of this benefit now has the potential to leave low- and moderate-income (LMI) households behind the curve in our clean energy transition. The Resilience Office opposes this measure’s repeal of the renewable energy technologies income tax credit. We additionally recommend that any amendments to the tax credit ensure more equitable distribution to LMI households.

Thank you for the opportunity to offer these comments on HB1369.

**HB-1369**

Submitted on: 2/15/2025 10:22:46 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b>   | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|-----------------------|---------------------------|------------------------|
| Charles Chacko      | Credence Projects LLC | Oppose                    | Written Testimony Only |

Comments:

"Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:

I strongly oppose HB1369, which seeks to repeal Hawai'i's solar investment tax credit. Hawai'i's solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawai'i's energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawai'i must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawai'i's clean energy future."



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February 19, 2025

Committee on Finance  
Chair Yamashita  
Vice Chair Takenouchi

The House of Representatives  
The Thirtieth-Third Legislature  
Regular Session of 2025

[RE: HB 1369 - RELATING TO TAXATION.](#)

DATE: Wednesday, February 19, 2025

TIME: 2:30 pm

PLACE: Conference Room 308

State Capitol 415 South Beretania Street, Honolulu HI

Aloha Chair Yamashita, Vice Chair Takenouchi, and the Members of the Committee,

Thank you for the opportunity to testify in **OPPOSITION** of HB1369 - RELATING TO TAXATION. I am in agreement with Hawaii Local SAG AFTRA Director Maricia Palma Elmore, and as such I am reinforcing her testimony to you.

SAG-AFTRA represents over 1400 actors, recording artists, and media professionals in our state. We are the professional performers working in front of the camera and behind the microphone. The SAG-AFTRA Hawai'i Local has a long-standing history of protecting performers in all areas of the entertainment, advertising, and media industries.

We are grateful for the Legislature's continued support. The tax credit to qualified producers has been a beneficial incentive, creating thousands of jobs for local people to support their families and enrich our community.

In addition to contributing to the vibrancy of our creative community, this industry also pumps money into our economy. As the latest DBEDT figures indicate, in 2024 our film and television industry generated \$324,150,100 in sales or economic activity, \$20,235,960 in estimated tax



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revenues, and \$74,948,000 in Hawaii household income generated because of the qualified productions.<sup>1</sup> The film/tv/streaming industry also accounted for 2,247 jobs for 2023<sup>2</sup>.

This measure calls for the repeal of certain credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws. Specifically, if passed, the bill will repeal our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

Regards,

A handwritten signature in black ink that reads "Donald R. Gage".

Donald R. Gage,

SAG-AFTRA Hawaii Local



## Comments on HB 1369, Relating to Taxation

House Committee on Finance  
February 19, 2025

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the committee,

The Hawaii Harbors Users Group (“HHUG”) is writing to comment on HB 1369, relating to taxation, which would, among other things, remove the exemption from state excise tax on certain shipbuilding and ship repair revenue.

Hawaii’s commercial shipping industry is the backbone of our economy, with more than 80 percent of all goods arriving in our state through its harbors. According to a report of the Department of Business, Economic Development & Tourism, virtually all aspects of Hawai‘i’s economy are tied to the Maritime Cargo Sector including interstate commerce, global trade, and energy supply. At the state level, an annual average in excess of 12 million tons of maritime cargo was shipped into the state, and an annual average of 1.6 million tons was shipped out of state. By weight, the average inbound cargo tonnage comprised 88.4 percent of the total, with the remaining 11.6 percent being outbound cargo. Ship repair is therefore essential to facilitate commerce and any measures which make it more costly or less feasible for ships to be repaired here could potentially result in increased costs across the economy and/or the loss of jobs.

HHUG’s mission is to support and strengthen Hawaii commercial maritime operations, working closely with members, partners, stakeholders, and government leaders. Our vision is for resilient, efficient, and effective commercial maritime industry, serving the needs of the people of Hawaii

Mahalo for the opportunity to comment on this bill.

**HB-1369**

Submitted on: 2/16/2025 10:56:11 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Megan Fox           | Malama Kaua'i       | Oppose                    | Written Testimony<br>Only |

Comments:

This tax credit for solar has been one of Hawaii's most effective tools in driving solar adoption, enhancing energy resilience, and keeping clean energy affordable for residents and businesses. Its repeal would be devastating for Hawaii's residents, businesses, and our environment - especially as green energy programs at the Federal level have an uncertain future.

**HB-1369**

Submitted on: 2/17/2025 9:19:54 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b>      | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|--------------------------|---------------------------|------------------------|
| Chris DeBone        | Hawaii Energy Connection | Oppose                    | Written Testimony Only |

Comments:

Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:

On behalf of our 55 local employees, we strongly oppose HB1369, which seeks to repeal Hawaii's solar investment tax credit. Hawaii's solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii's energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii's clean energy future.



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February 19, 2025

Committee on Finance  
Chair Yamashita  
Vice Chair Takenouchi

The House of Representatives  
The Thirtieth-Third Legislature  
Regular Session of 2025

[RE: HB 1369 - RELATING TO TAXATION.](#)

DATE: Wednesday, February 19, 2025

TIME: 2:30 pm

PLACE: Conference Room 308

State Capitol 415 South Beretania Street, Honolulu HI

Aloha Chair Yamashita, Vice Chair Takenouchi, and the Members of the Committee,

Thank you for the opportunity to testify in **OPPOSITION** of HB1369 - RELATING TO TAXATION.

SAG-AFTRA represents over 1400 actors, recording artists, and media professionals in our state. We are the professional performers working in front of the camera and behind the microphone. The SAG-AFTRA Hawai'i Local has a long-standing history of protecting performers in all areas of the entertainment, advertising, and media industries.

We are grateful for the Legislature's continued support. The tax credit to qualified producers has been a beneficial incentive, creating thousands of jobs for local people to support their families and enrich our community.

In addition to contributing to the vibrancy of our creative community, this industry also pumps money into our economy. As the latest DBEDT figures indicate, in 2024 our film and television industry generated \$324,150,100 in sales or economic activity, \$20,235,960 in estimated tax

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

SCREEN ACTORS GUILD - AMERICAN  
FEDERATION OF  
TELEVISION AND RADIO ARTISTS  
SAGAFTRA.org  
Associated Actors & Artistes of America / AFL-CIO



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revenues, and \$74,948,000 in Hawaii household income generated because of the qualified productions.<sup>1</sup> The film/tv/streaming industry also accounted for 2,247 jobs for 2023<sup>2</sup>.

This measure calls for the repeal of certain credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws. Specifically, if passed, the bill will repeal our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

Respectfully,

*Mericia Palma Elmore*

Mericia Palma Elmore,

Executive Director SAG-AFTRA Hawaii Local

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<sup>1</sup> <https://files.hawaii.gov/dbedt/annuals/2024/2024-cid-act217.pdf>

<sup>2</sup> [https://files.hawaii.gov/dbedt/economic/data\\_reports/hawaii-creative-report/HI\\_Creative\\_Ind\\_2024.pdf](https://files.hawaii.gov/dbedt/economic/data_reports/hawaii-creative-report/HI_Creative_Ind_2024.pdf)

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

SCREEN ACTORS GUILD - AMERICAN  
FEDERATION OF  
TELEVISION AND RADIO ARTISTS  
SAGAFTRA.org  
Associated Actors & Artistes of America / AFL-CIO



## ENERGY ADVISORS

February 17, 2025

RE: OPPOSE HB1369

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the committee:

I strongly oppose HB1369, which seeks to repeal Hawaii's solar investment tax credit. Hawaii's solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii's energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy.

**I urge you to reject HB1369 and protect Hawaii's clean energy future."**

Respectfully,



**Anthony Amendola**  
President/CEO

(808) 688 3216 (480) 510 9197  
aa@energyadvsrs.com  
energyadvisorshawaii.com

*"Making Sustainability Profitable"*

Energy Advisors provides turn-key building improvement solutions through the development and funding of renewable energy, energy efficiency, EV Charging, and capital improvements in Hawai'i.

February 19, 2025

Representative Kyle T. Yamashita  
House Committee on Finance

**RE:** HB1369  
**Hearing:** Wednesday February 19, 2:30 p.m.  
**Position:** **STRONG OPPOSITION**

Chair Yamashita, Vice Chair Takenouchi, and members of the committee

My name is Will Giese. I am the Senior Director of Government Affairs of The Solaray Corporation. Solaray was founded in 1975 and does business in Hawai'i as Inter-Island Solar Supply. Solaray also wholly owns Pacific Panel Cleaners ("PPC"), Generator & Power Systems ("GPS"), both Hawai'i Corporations, SunEarth, Inc., a California Corporation, and Alternate Energy Technologies (AET), a Florida Corporation. SunEarth & AET are domestic manufacturing companies producing American made clean energy products, much of which is installed and operated throughout Hawaii for 50 years. GPS is the Generac Industrial generator distributor for Hawai'i. Solaray Corp., and its wholly owned subsidiaries, are proudly 100% employee owned.

I am testifying **IN STRONG OPPOSITION TO HB1369** relating to taxation.

This bill repeals certain credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws.

## **COMMENTS**

While there are many aspects to this bill, our testimony is narrowly focused on the repeal of the Renewable Energy investment Tax Credit, or "REITC". This bill would eliminate a tax credit that in totality generates 2-4 times the amount of money invested into it. According to a 2017 study by Thomas Loudat and Prahald Kasturi:

"Solar credit stimulated solar system purchases have positive economic and fiscal impacts to the State of Hawai'i when one analyzes the impacts of these systems over their entire life, not just the year of system installation when the credit is taken. Life cycle impacts are the following

Solar system use results in annual electricity cost savings of \$554 per installed kW of solar PV systems and \$1,018 on average for SHW systems. This annual savings persists for the system's life and is foregone by not installing a solar system. This annual

electricity cost savings is the significant factor resulting in the positive economic and fiscal created by solar credit stimulated system installations.

Average annual life cycle economic impacts of solar credit stimulated system installations include:

**Labor income per dollar** credit expended of:

**13.45** for the average SHW system

**10.46** per kW capacity for residential PV systems

**16.82** per kW capacity for commercial PV systems.

Jobs created over solar system's life of:

0.95 for the average SHW system

3.24 for a 5.27 kW residential PV system

81 for a 118 kW commercial PV system.

The State breaks even on the solar credit investment in:

9 years for the average SHW system

15 years for a 5.27 kW residential PV system

10 years for a 118 kW commercial PV system.

A rate of return on the solar credit investment of:

9.9% for the average SHW system

5.4% for a 5.27 kW residential PV system

10.3% for a 118 kW commercial PV system.

**Total revenue generated per dollar credit expenditure** over solar system's life of:

**2.52** for the average SHW system

**1.97** for a 5.27 kW residential PV system

**2.67** for a 118 kW commercial PV system."<sup>1</sup>

The REITC has long been a part of Hawaii's tax and energy policy framework, and is an essential tool that the legislature and the state use to realize its energy goals. This tax credit creates revenue for the state in the form of new taxable property, new jobs, taxable wages, and economic development and has been incredibly successful. Eliminating this policy tool would be akin to cutting off your nose to spite your face.

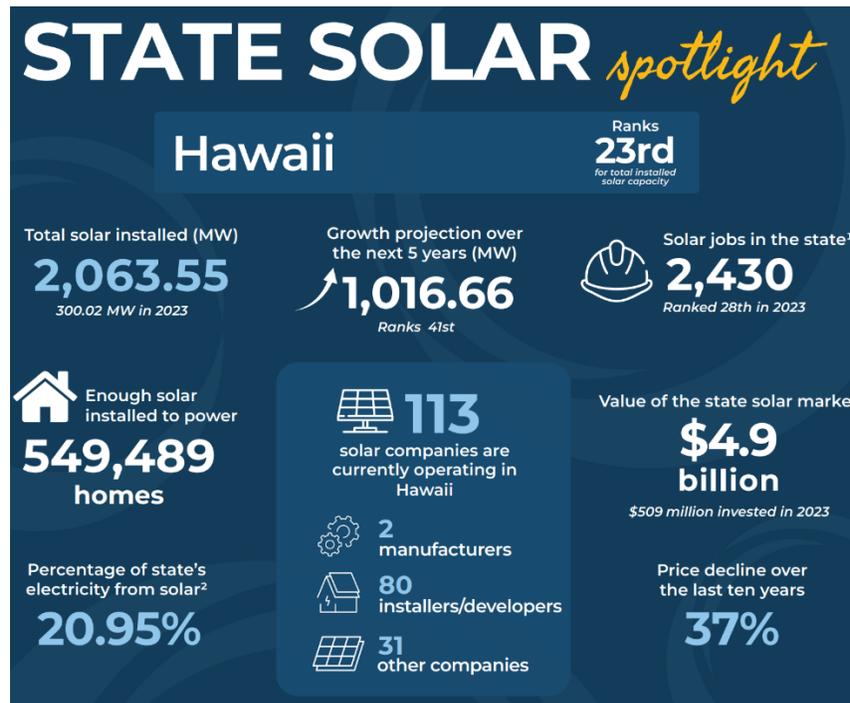
In 2022 there were approximately 100MW worth of solar PV systems installed across the state that were able to take the tax credit. This amounts to a value of \$1.3 million in labor income and a net profit of **\$74,903,400** on an expenditure of \$56,745,000 in that year alone.<sup>2</sup> Since its inception, the state has generated BILLIONS of dollars of labor and tax revenue off of this credit.

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<sup>1</sup> Thomas A. Loudat & Prahlad Kasturi, 2017. "[The Economic and Fiscal Impacts of Hawaii's Solar Tax Credit](#)," [International Journal of Energy Economics and Policy](#), Econjournals, vol. 7(1), pages 224-252.

<sup>2</sup> See <https://files.hawaii.gov/tax/stats/stats/credits/2022credit.pdf>

Tax credits are not inherently good or bad and should always be evaluated for effectiveness. However, they are also tools to be used by policymakers to effectuate policy



priorities. This has been an effective, revenue driving incentive that has created an economic engine that has generated, conservatively, \$4.9 billion in homegrown, Hawaii based investments.<sup>3</sup> There is no good economic reason to eliminate this tax credit, and doing so equates to leaving millions of dollars of yearly revenue and billions of dollars of potential future investment on the table. Eliminating this tax credit would also severely and

negatively impact one of Hawaii's few local economic drivers, the renewable energy industry, which, unlike many other states, is largely small, local businesses like ours. Hawaii has an opportunity to lead from the front, not just here in the state but across the country.

As a local, employee-owned solar business owned and operated in Hawaii for over 40 years, we are **IN STRONG OPPOSITION TO HB1369** and urge the committee to defer this measure.

Thank you for your time and consideration,

Will Giese  
Senior Director, Government Affairs  
Inter-Island Solar Supply

<sup>3</sup> See <https://seia.org/wp-content/uploads/2024/12/Hawaii.pdf>



Committee on Finance  
Chair Kyle T. Yamashita, Vice Chair Jenna Takenouchi

February 19, 2025, 2:30 pm Room 308  
HB1369 RELATING TO TAXATION

#### TESTIMONY

Beppie Shapiro, Legislative Committee, League of Women Voters of Hawaii

Chair Yamashita, Vice Chair Takenouchi, and Committee Members: **The League of Women Voters of Hawaii strongly opposes Section 15 of HB1369, which would repeal HRS 235-12.5: Renewable energy technologies; income tax credit. We take no position on the other sections of this “omnibus” bill. We encourage deletion of Section 15 from HB1369.**

HRS 235-12.5 has been effective in encouraging the transition from fossil fuels to renewable ones, moving Hawaii forward toward its State goal for phasing out fossil fuels, and increasing our resilience against price increases or unavailability of shipped-in fossil fuels. Tax payers incentivized to install renewable energy technologies have personally benefited from lower utility costs.

What's more, the existing section has achieved its effectiveness without burdening the State budget. In fact it has had positive impacts on our economy. The purchase and implementation of the renewable technologies described in that section have resulted in small business creation, job creation, and excise and income tax revenue across the State.

In a period of uncertain federal support for renewable technologies and their benefits to Hawaii, it's very important to keep State support strong and continue our progress toward resilient, economically effective energy use.

Section 15 clearly should have been heard by EEP before its impact is discussed by FIN. We urge this Committee to delete this section from an amended HB 1369 and consider the remaining sections on their own merits.

Thank you for the opportunity to submit testimony.

**HB-1369**

Submitted on: 2/17/2025 12:06:28 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By | Organization            | Testifier Position | Testify                |
|--------------|-------------------------|--------------------|------------------------|
| PAUL OREM    | Photonworks Engineering | Oppose             | Written Testimony Only |

Comments:

*Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:*

*I strongly oppose HB1369, which seeks to repeal Hawaii’s solar investment tax credit. Hawaii’s solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii’s energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii’s clean energy future.*

Repealing the solar tax credit will result in closing of businesses, it will absolutely decimate the Hawaii solar industry and I will be forced to significantly reduce our workforce and possibly close the business altogether. Do the right thing and don't mess with the solar tax credit!!!

Paul Orem - CEO

Photonworks Engineering

# TAX FOUNDATION OF HAWAII

735 Bishop Street, Suite 417

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: INCOME, GENERAL EXCISE, USE, Repeals several exemptions and credits

BILL NUMBER: HB 1369

INTRODUCED BY: YAMASHITA

EXECUTIVE SUMMARY: Repeals certain credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws.

SYNOPSIS: Amends section 237-16.5, HRS, to repeal the sublease deduction now afforded to a sublessor who is paying lease rent to a lessor on the subleased property.

Amends section 237-24, HRS, by deleting paragraph (13) that presently affords an exemption for independent sugar cane farmers.

Amends section 237-24.3, HRS, by deleting paragraph (1) that presently affords an exemption for amounts received from loading, transportation, and unloading of agricultural commodities shipped interisland.

Also deletes paragraph (11) that presently exempts amounts received as rent for the rental or leasing of aircraft or aircraft engines used by the lessees or renters for interstate air transportation of passengers and goods.

Amends section 237-25, HRS, to delete the exemption for sales of tangible personal property to the Federal Government other than liquor and tobacco.

Amends the definition of “use” in section 238-1, HRS, to delete the exemptions corresponding to sections 237-24.3(11) and 237-24.9, HRS, relating to aircraft.

Amends section 238-3, HRS, by deleting current subsection (h) relating to vessels constructed prior to July 1, 1969, and (k) relating to air pollution control facilities.

Repeals section 209E-11, HRS, allowing a general excise tax exemption for eligible business activity in an enterprise zone.

Repeals section 235-12.5, HRS, relating to the renewable energy technologies income tax credit.

Repeals section 235-17, HRS, relating to the motion picture, digital media, and film production income tax credit.

Repeals section 235-110.7, HRS, relating to the capital goods excise tax credit.

Repeals section 235-110.32, HRS, relating to the renewable fuels production tax credit.

Repeals section 237-16.8, HRS, that presently exempts certain convention, conference, and trade show fees from the general excise tax.

Repeals section 237-24.5, HRS, that presently exempts certain amounts received by a stock exchange from the general excise tax.

Repeals section 237-24.9, HRS, that presently exempts certain aircraft service and maintenance fees and amounts associated with an aircraft maintenance facility from the general excise tax.

Repeals section 237-27, HRS, that presently exempts certain petroleum refiners from the general excise tax.

Repeals section 237-27.5, HRS, that presently exempts air pollution control facilities from the general excise tax.

Repeals section 237-28.1, HRS, that presently exempts shipbuilding and ship repair businesses from the general excise tax.

Repeals section 237-30.7, HRS, that presently requires withholding of general excise tax on loan-out companies being paid by persons claiming the motion picture, digital media, and film production credit under section 235-17, HRS.

Makes other technical and conforming amendments.

EFFECTIVE DATE: January 1, 2026.

STAFF COMMENTS: This bill proposes to repeal a number of industry-specific tax incentives. Apparently, the object of this bill is to ask the beneficiaries of each of the targeted incentives to justify the continued existence of those incentives.

The Foundation will limit its comments at this time to two of the targeted provisions that have more systemic effects.

### [GET: Sublease Deduction \(section 237-16.5, HRS\)](#)

Sales taxes in most states leave rent alone, but our General Excise Tax (GET) taxes it. Before the late 1990's, both the lessor and the sublessor had to pay the full retail tax amount on the rent they respectively received, meaning that although there was only one tenant on the particular piece of property, sometimes a homeowner, sometimes a small business, 4% tax was imposed several times: when the tenant paid his landlord, when that landlord paid the person it was renting from, and so on up the chain up to the ultimate owner. (By the way, even if the owner is a charity – a church or a school, for example – GET is still imposed.)

To deal with this problem, a “Sublease Deduction” was enacted in 1997. It says that if a person is both renting real property from a landlord and then subleasing it, then the person, although paying 4% tax on the rent received, gets a deduction worth 3.5% of the rent paid. The lessor further up the chain pays 4% of that rent, making the effective tax rate on the first tier rent 0.5%, the same GET rate we normally apply to wholesale sales. The law now applies to written leases of real property.

We do not believe this to be an incentive, but rather a provision to mitigate the pyramiding effect of the GET that otherwise would apply to real property rents.

## GET: Exemption for Sales of Tangible Personal Property to the Federal Government (section 237-25, HRS)

This exemption, which dates back to Act 284, SLH 1951, is meant to promote competitiveness of Hawaii suppliers to the Federal Government.

When the Federal Government buys goods for use in Hawaii, it can either buy them from a Hawaii supplier or buy them from an out-of-state supplier and bring them into Hawaii. A normal person wishing to buy goods for use in Hawaii would need to deal with an in-state supplier that is charged the General Excise Tax or pay the Use Tax at an equivalent rate if the person imports those goods. The Federal Government, however, cannot be taxed directly by the State under the doctrine of intergovernmental tax immunity, dating from *McCulloch v. Maryland*, 17 U.S. 316 (1819), giving a competitive advantage to out-of-state suppliers.

Thus, the subject exemption was afforded to local suppliers to level the economic playing field.

Digested: 2/15/2025



Randy Perreira  
President

# HAWAII STATE AFL-CIO

888 Mililani Street, Suite 501 • Honolulu, Hawaii 96813

Telephone: (808) 597-1441  
Fax: (808) 593-2149

The Thirty-Third Legislature  
House of Representatives  
Committee on Finance

Testimony by  
Hawaii State AFL-CIO

February 19, 2025

## TESTIMONY IN OPPOSITION OF HB1369 – RELATING TO TAXATION

Chair Yamashita, Vice Chair Takenouchi, and members of the Committees:

The Hawaii State AFL-CIO is a state federation of 76 affiliate labor organizations representing over 69,000 union members across Hawaii in industries including healthcare, construction, hospitality, entertainment, transportation, and government. The Hawaii State AFL-CIO serves its affiliates by advocating for the rights of working families, promoting fair wages, safe working conditions, and policies that strengthen Hawaii's workforce.

We oppose HB1369 because it would have severe consequences for working people across multiple sectors. Repealing the Hawaii Motion Picture, Digital Media, and Film Production Income Tax Credit would undermine an industry that generates millions in economic activity and provides well-paying union jobs in construction, transportation, hospitality, and entertainment. In 2024, the film and television industry contributed over \$324 million in sales, an estimated \$20 million in tax revenue, and nearly \$75 million in household income.

Eliminating this credit would make Hawaii less competitive with other states and international locations that continue to attract productions. The loss of these incentives would not only impact direct industry jobs but also reduce opportunities for local businesses that rely on film-related spending.

We strongly urge the committee to reject this measure to prevent unnecessary harm to workers, businesses, and the broader economy.

Respectfully submitted,

Randy Perreira  
President



# 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-Third Legislature, State of Hawai'i  
Regular Session of 2025  
House Committee on Finance

Testimony by IATSE 665  
February 19th, 2025

## **HB1369 - Relating to Taxation.**

Aloha Chair Yamashita, Vice Chair Takenouchi, and Members of the House Committee,

My name is Tuia'ana Scanlan, International Trustee and president of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **Local 665 strongly opposes HB1369**, relating to taxation.

This measure calls for the repeal of certain credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws. Specifically, if passed, the bill will repeal our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While we understand the immediate need for the state to conserve resources, the line item striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

**IATSE 665 strongly opposes HB1369. We urge your committee to defer this bill.**  
Thank you for the opportunity to testify.

In Solidarity,

A handwritten signature in black ink, appearing to read 'Tuia'ana Scanlan'.

Tuia'ana Scanlan  
International Trustee  
President, IATSE 665  
(he/him/his)

TESTIMONY BEFORE THE HOUSE COMMITTEE ON FINANCE

RE: HB 1369 - RELATING TO TAXATION.

WEDNESDAY, FEBRUARY 19TH, 2025

TUIA'ANA SCANLAN, CHAIR  
DEMOCRATIC PARTY OF HAWAI'I LABOR CAUCUS

Chair Yamashita, Chair Takenouchi, and Members of the House Committee,

The Democratic Party of Hawai'i Labor Caucus **strongly opposes HB 1369**, relating to taxation. This bill has far-reaching implications for Hawai'i's workforce and working families across Hawai'i.

The Democratic Party of Hawai'i Labor caucus supports the principle of economic justice. As we continue to seek ways to provide better and more efficient public services to the people of Hawai'i, we pledge not to compromise the principle that government money, coming from the taxes of all of us, shall not be used to depress the wages or standard of living of the working men and women in our service.

This measure calls for the repeal of certain credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws. As written, this measure will have dire consequences for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While we understand the immediate need for the state to conserve resources, the line item striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

We strongly urge your committee to oppose HB 1369. Thank you for the opportunity to testify.

**HB-1369**

Submitted on: 2/17/2025 3:37:48 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By | Organization | Testifier Position | Testify                |
|--------------|--------------|--------------------|------------------------|
| Neal Martin  | Elcco Inc.   | Oppose             | Written Testimony Only |

Comments:

**Dear Chair Yamashita, Vice Chair Takenouchi, and Members of the Committee,**

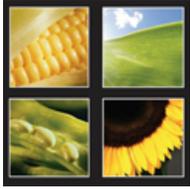
I am writing to express my strong opposition to **HB1369**, which seeks to repeal Hawai‘i’s solar investment tax credit. This bill would have a direct and harmful impact on our company, **ELCCO Inc., which proudly employs 70 local residents on Maui.**

Hawai‘i’s solar tax credit has been crucial in making clean energy solutions accessible to both residents and businesses. It has supported thousands of local jobs, strengthened Hawai‘i’s energy resilience, and accelerated our transition toward 100% renewable energy. Repealing this tax credit would jeopardize these efforts, increasing our dependence on costly fossil fuels and creating financial uncertainty for families, businesses, and employers like ours that rely on a thriving renewable energy sector.

With the future of federal clean energy incentives uncertain, Hawai‘i must demonstrate leadership by strengthening—not weakening—its commitment to renewable energy. **On behalf of ELCCO Inc. and our 70 dedicated employees on Maui,** I urge you to **reject HB1369** and protect Hawai‘i’s clean energy future and local jobs.

Thank you for your consideration.

Sincerely,  
Neal Martin  
Solar Project Developer  
ELCCO Inc.



# HAWAII CROP IMPROVEMENT ASSOCIATION

HB1369 – With Comments  
Relating to Taxation

House Committee on Finance

Date: Wednesday, February 19, 2025  
Time: 2:30 PM  
Place: Conference Room 308

Aloha Chair Yamashita, Vice Chair Takenouchi, and Members of the Committee:

The Hawaii Crop Improvement Association (HCIA) appreciates the opportunity to provide **comments on HB1369**, which repeals certain credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws.

HCIA takes no position on the majority of the contents of HB1369 but is concerned about the repeal of Section 209E-11 as it relates to agriculture. State Enterprise Zones were created with the intent to develop, expand, and encourage private sector growth. Its purpose is to stimulate businesses through tax incentives and regulatory flexibility in often underserved geographic areas that would result in revitalized communities and job growth, particularly in the agricultural and industrial sectors.

HCIA is concerned that by repealing this tax exemption, it could potentially hurt the agriculture industry and our state's hard-working farming community. We support initiatives that seek to grow existing industries and expand into new industries for the betterment of Hawaii's agricultural economy, and believe this measure could run counter to that.

Mahalo for the opportunity to submit testimony on this measure.

*The Hawaii Crop Improvement Association is a Hawaii-based non-profit organization that promotes modern agriculture to help farmers and communities succeed. Through education, collaboration, and advocacy, we work to ensure a safe and sustainable food supply, support responsible farming practices, and build a healthy economy.*



## Hawaii Legislative Council Members

Joell Edwards  
Wainiha Country Market  
Hanalei

Russell Ruderman  
Island Naturals  
Hilo/Kona

Dr. Andrew Johnson  
Niko Niko  
Family Dentistry  
Honolulu

Robert H. Pahia  
Hawaii Taro Farm  
Wailuku

Maile Meyer  
Na Mea Hawaii  
Honolulu

Tina Wildberger  
Kihei Ice  
Kihei

L. Malu Shizue Miki  
Abundant Life  
Natural Foods  
Hilo

Tanya Aynessazian  
Principal Contractor

**Rep. Kyle T. Yamashita, Chair**  
**Rep. Jenna Takenouchi, Vice Chair**  
Committee on Finance

Wednesday, February 19, 2025  
2:30 PM Conference Room 308

RE: **HB1369** Elimination of Renewable Energy Credits - **Oppose**

Dear Chair Yamashita, Vice Chair Takenouchi, and Members of the Committee,

The Chamber of Sustainable Commerce represents over 450 small businesses and entrepreneurs across the state that strive for a triple bottom line: people, planet and prosperity.

As small business owners who believe we can strengthen Hawaii's economy without hurting workers, consumers, communities or the environment, we urge this committee to oppose HB1369, which repeals Hawaii's solar investment tax credit.

Repealing this tax credit would threaten local jobs in the solar and energy storage industry and slow down Hawaii's clean energy progress. This tax credit has been one of the state's most effective tools in driving solar adoption. Incentives like this solar investment tax credit creates more equity and energy efficient. This bill is being proposed at a time when federal support for renewable energy is being slashed, making it even harder for working families and small businesses to adopt solar solutions.

We urge you to vote no on HB 1369. Thank you.

Chamber of  
Sustainable Commerce  
808.445.7606  
P.O. Box 22394  
Honolulu, HI 96823

[www.ChamberOfSustainableCommerce.org](http://www.ChamberOfSustainableCommerce.org)

**HB-1369**

Submitted on: 2/17/2025 10:09:05 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By       | Organization                        | Testifier Position | Testify                   |
|--------------------|-------------------------------------|--------------------|---------------------------|
| Benjamin McCormick | Greentech Renewables -<br>West Oahu | Oppose             | Written Testimony<br>Only |

Comments:

*Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:*

*Greentech Renewables strongly opposes HB1369, which seeks to repeal Hawaii’s solar investment tax credit. Hawaii’s solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii’s energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii’s clean energy future.*

**HB-1369**

Submitted on: 2/18/2025 7:41:02 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By    | Organization            | Testifier Position | Testify                |
|-----------------|-------------------------|--------------------|------------------------|
| Julian Kahumana | Alternate Energy Hawaii | Oppose             | Written Testimony Only |

Comments:

*Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee.*

I am writing to express my strong opposition to the proposed repeal of the **Renewable Energy Income Tax Credit** in **HB1369**. As a solar industry professional and a representative of **Alternate Energy Hawaii**, one of the larger solar installation companies on the island, I have seen firsthand the **economic and environmental** benefits that renewable energy incentives have provided to both businesses and residents in our state.

Our industry is at a critical juncture, facing **economic challenges and significant workforce reductions** due to rising costs, supply chain disruptions, and market uncertainty. In fact, our company has recently been forced to **lay off a significant portion of our workforce**. The **removal of this tax credit** would further **destabilize** the solar industry in Hawaii, leading to **additional job losses, reduced adoption of renewable energy, and higher electricity costs for consumers**.

The **repeal of this credit contradicts Hawaii's commitment to renewable energy**, as outlined in **Executive Order No. 25-01**, which reaffirms the state's goal of achieving **100% renewable electricity by 2035** for neighbor islands and a **70% reduction in Oahu's greenhouse gas emissions**. Additionally, **HB790 HD1**, currently under consideration, seeks to **accelerate distributed energy resource adoption** and ensure fair compensation for solar energy exports. If Hawaii is to achieve these ambitious energy goals, we **must support policies that encourage investment in solar energy, not dismantle them**.

The renewable energy tax credit has been a crucial driver in making solar energy **accessible and affordable** for Hawaii's residents. Eliminating it would **stifle industry growth, discourage investment in clean energy, and slow down the state's transition away from fossil fuels**. At a time when Hawaii's energy costs remain some of the highest in the nation, we should be **strengthening** incentives for renewable energy, not taking them away.

I urge you to **oppose the repeal of the renewable energy income tax credit in HB1369** and instead support policies that help Hawaii reach its clean energy future while protecting **local businesses and jobs**. Our workforce, our economy, and our environment depend on it.

Thank you for your time and consideration. I welcome the opportunity to discuss this matter further.

Sincerely,

**Julian Kahumana**

Design Engineer, Alternate Energy Hawaii  
96-1276 Waihona St STE 114, Pearl City, HI 96782

**HB-1369**

Submitted on: 2/18/2025 7:47:35 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b>   | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|-----------------------|---------------------------|------------------------|
| Kathryn Troyan      | Alternate Energy Inc. | Oppose                    | Written Testimony Only |

Comments:

Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:

I strongly oppose HB1369, which seeks to repeal Hawaii’s solar investment tax credit. Hawaii's solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii’s energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii’s clean energy future.

Sincerely,  
Kathryn Troyan  
Project Manager



**Hawaii Solar Energy Association**  
*Serving Hawaii Since 1977*

**Testimony of the Hawaii Solar Energy Association (HSEA) Regarding HB1369, Relating to  
Taxation, Before the House Committee on Finance**

**Wednesday, February 19, 2025**

**Aloha Chair Yamashita, Vice Chair Takenouchi, and committee members,**

The Hawaii Solar Energy Association (HSEA) strongly **opposes HB1369**, which would repeal Hawaii’s solar investment tax credit. This policy has been crucial in advancing clean and affordable energy, driving economic growth, and ensuring grid resilience for the people of Hawaii. Repealing it would hinder solar adoption, increase financial uncertainty, and undermine Hawaii’s renewable energy goals.

**The Role of the Solar Investment Tax Credit**

Hawaii’s solar tax credit has expanded access to distributed energy resources (DERs), particularly rooftop solar and battery storage, reducing costs for homeowners, renters, and businesses. By lowering upfront expenses, the credit has enabled thousands to transition to clean energy while supporting the state’s 100% renewable energy target. Eliminating this credit would disproportionately impact low- and middle-income households that are now getting increased access to solar systems, slowing progress toward an equitable energy system.

**Economic and Workforce Benefits of DERs**

Each dollar invested in DER construction generates between \$1.47 and \$2.12 in direct economic output and supports between 7.79 and 11.8 jobs,<sup>1</sup> according to the Hawaii Department of Business, Economic Development, and Tourism (DBEDT). Solar incentives have resulted in:

- Increased state revenue—every \$1 in tax credit generates between \$1.97 and \$2.67 in additional state revenues, improving the state's fiscal picture.<sup>2</sup>

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<sup>1</sup> See DBEDT-READ 2017 *State Input-Output Study and Condensed Input-Output Transactions Table*, ‘mining and construction’ category. ([https://dbedt.hawaii.gov/economic/reports\\_studies/2017-io/](https://dbedt.hawaii.gov/economic/reports_studies/2017-io/))

<sup>2</sup> Thomas A. Laudat and Prahlad Kasturi, 2017. “[The Economic and Fiscal Impacts of Hawaii’s Solar Tax Credit](#),” *International Journal of Energy Economics and Policy, Econjournals*, vol.7(1), pages 224-252.



**Hawaii Solar Energy Association**  
*Serving Hawaii Since 1977*

- Significant economic contributions—residential solar systems generate \$66,810 in added economic output, while commercial systems generate \$8.5 million over their lifetimes.<sup>3</sup>
- Job creation—each additional megawatt (MW) of solar adds 19 to 27 jobs, supporting thousands of clean energy jobs statewide.<sup>4</sup>
- Private and federal investment—every \$1 in state incentives attracts \$3.44 in additional funding, amplifying economic benefits.<sup>5</sup>

Removing the tax credit would disrupt these investments, weaken workforce growth, and slow economic expansion.

### **Energy Resilience and Federal Uncertainty**

The solar tax credit has encouraged investment in solar-plus-storage systems, strengthening grid stability and reducing reliance on imported fossil fuels. With increasing weather volatility and grid outages, and federal clean energy policies in flux, state-level incentives are more critical than ever. Weakening these policies now would jeopardize our energy security and economic stability.

### **Conclusion**

Hawaii's solar tax credit has been instrumental in advancing clean energy and economic growth. HB1369 threatens this progress, making solar less accessible, slowing job creation, and reducing grid resilience. We urge the committee to **defer HB1369** and continue supporting Hawaii's clean energy future. Thank you for the opportunity to testify.

Sincerely,

***/s/ Rocky Mould***, Executive Director

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<sup>3</sup> Ibid

<sup>4</sup> [Solar Foundation National Solar Jobs Census 2020](#); [SEIA Solar Market Insight Report 2020](#); and Bill Nussey, [Freeing Energy](#).

<sup>5</sup> Based on the refundable tax credit rate of 22.5%, leaving 77.5% from other sources, private and federal. 77.5 divided by 22.5 equals 3.44.



**Hawaii Solar Energy Association**  
*Serving Hawaii Since 1977*

**About HSEA**

Since 1977, HSEA has been advocating for policies that help Hawaii achieve critical climate, energy security, and resilience goals by enabling residents and businesses to invest in and benefit from the transition to clean energy. These investments provide reliable and affordable power, reducing energy cost burdens and contributing to Hawaii’s economic sustainability as we decarbonize our economy and electric grid.

HSEA’s membership includes the majority of locally owned and operated solar and energy storage companies doing business in Hawaii, along with leading global cleantech manufacturers and service providers active in our market. Together, we directly employ 2,500 Hawaii residents in diverse green economy jobs that drive innovation, design, and construction of Hawaii’s renewable energy infrastructure.

Hawaii is a global leader in renewable energy deployment, particularly in customer-sited rooftop solar and energy storage. Customer-sited rooftop solar accounts for 47% of renewable energy added to grids in Hawaiian Electric service areas (Oahu, Maui County, and the Big Island) and 21% in the Kauai Island Utility Cooperative area. Additionally, Hawaii leads the nation in pairing rooftop solar with battery storage, with 96% of new residential installations including storage. These achievements underscore Hawaii’s role as a pioneer in clean energy transformation.

**TESTIMONY IN OPPOSITION OF HB 1369 RELATING TO TAXATION**

Aloha Chair Kyle Yamashita, Vice Chair Jenna Takenouchi, and Members of the House Committee on Finance,

My name is Nahelani Parsons, and I am the Executive Director of the Hawai‘i Renewable Fuels Coalition (HRFC). Mahalo for the opportunity to testify in **opposition to HB1369** and respectfully request the removal of **Section 18 (Page 71, Line 10 – Page 82, Line 1)** from the bill which would remove the Renewable Fuel Production Tax Credit (RFPTC).

We represent a diverse alliance of stakeholders working to achieve Hawai‘i’s renewable energy goals. Our founding members include:

- **Hawaiian/Alaska Airlines:** Leaders in adopting Sustainable Aviation Fuel (SAF) to decarbonize the aviation sector.
- **Pono Pacific:** Hawai‘i’s largest natural resource conservation company, advancing oil crop feedstock cultivation to support local renewable fuel production.
- **Par Hawai‘i:** The state’s largest energy supplier, investing over \$90 million in renewable fuel production technology to strengthen energy security and sustainability.

In addition to these partners, HRFC collaborates with:

Pacific Biodiesel, a local producer of biodiesel. The Hawai‘i Farm Bureau, representing 1,800 farm families statewide, to support renewable feedstock cultivation and enhance food and energy security. Ranchers, dairy farmers, and conservationists, such as Meadow Gold and Haleakalā Ranch, contributing to Hawai‘i’s resilience and self-sufficiency. Airlines for America, which advocates for SAF adoption nationwide to reduce aviation emissions.

**Hawai‘i Renewable Fuels Coalition members in alphabetical order:**

Airlines for America  
Hawaii Farm Bureau  
Hawaiian Electric  
Kuilima Farm  
Par Hawaii

Alaska Airlines  
Hawaii Fuelling Facilities Corp  
ITOCHU Corporation  
Meadow Gold Hawaii  
Pono Pacific

Haleakala Ranch  
Hawaiian Airlines  
Japan Airlines  
Pacific Biodiesel  
United Steelworkers

The RFPTC is a critical incentive that supports Hawai'i's clean energy transition, job creation, and energy security. Removing this credit would deter private investment in Hawai'i's renewable fuel sector, making the state more reliant on imported fossil fuels and slowing progress toward Hawai'i's goal of 100% renewable energy by 2045.

### **Why the RFPTC Matters to Hawai'i's Economy & Energy Security**

Hawai'i has taken significant steps to reduce its dependence on imported petroleum, but key industries, including aviation, maritime, ground transportation, agriculture, and electricity generation still require firm, renewable energy sources. The RFPTC would help attract investment from local and national stakeholders, ensuring that state agencies, utilities, and businesses have access to affordable, local renewable fuels.

Eliminating this tax credit would have negative economic consequences, including:

- Increased energy costs for public agencies, airlines, utilities, farmers, and fuel providers.
- Loss of private investment in renewable fuel production, diverting projects to states with stronger incentives like California, Oregon, and Washington.
- Reduced energy security, making Hawai'i more vulnerable to price fluctuations in global fuel markets.

### **A Path Forward: Support HB976 HD2**

Instead of eliminating this critical incentive, HRFC and its partners are actively working to refine and update the RFPTC through HB976 HD2. We respectfully ask the committee to hear and move HB976 HD2 forward, ensuring that Hawai'i maintains a balanced, fiscally responsible approach to supporting renewable fuel development.

In the meantime, **removing Section 18 from HB1369 is necessary** to prevent backsliding on Hawai'i's clean energy goals. Mahalo for your time and consideration.

Nahelani Parsons  
**Executive Director**  
**Hawai'i Renewable Fuels Coalition**

**HB-1369**

Submitted on: 2/18/2025 9:28:14 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Raymond Kwok        | Hualua Farm LLC     | Oppose                    | Written Testimony Only |

Comments:

Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:

Hualua Farms strongly opposes HB1369, which seeks to repeal Hawaii's solar investment tax credit. Hawaii's solar tax credit has been instrumental in making clean energy affordable for companies such as ours and repealing this tax credit will greatly slow down transtion to 100% renewable energy. We believe that renewable energy is important to Hawaii's future and urge you to reject HB1369. Mahalo.

February 19, 2025

**TESTIMONY IN OPPOSITION HB 1369  
RELATING TO RENEWABLE FUEL**

House Committee on Finance  
The Honorable Kyle T. Yamashita, Chair  
The Honorable Jenna Takenouchi, Vice Chair

Wednesday, February 19, 2025 at 2:30 p.m.  
State Capitol, Conference Room 308

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the Committee,

Par Hawaii respectfully **opposes Section 18**, which repeals §235-110.32, the renewable fuels production tax credit, **and Section 22**, which repeals §237-27, the exemption for certain petroleum refiners. This legislation will reduce the availability and increase the costs for renewable fuel in Hawaii.

Par Hawaii and other local organizations and businesses formed the Hawaii Renewable Fuels Coalition, which actively promotes the production of renewable fuels, including renewable diesel (RD) and sustainable aviation fuel (SAF), in Hawaii. This initiative is critical for the state, supporting Hawai'i's clean energy and decarbonization laws to address transportation and utility emissions. Repealing §235-110.32 would move the state in the opposite direction of its clean energy and decarbonization commitments.

Evidenced over the past 17 years since the Hawaii Clean Energy Initiative launched in 2008, most of our focus as a state has been on reducing lifecycle Greenhouse Gas (GHG) emissions for the utility sector. Yet, there is much work still to be done. transportation emissions account for over 50% of Hawaii's GHG emissions.<sup>1</sup>

RD and SAF are "drop in" renewable fuels that do not require retrofits to existing equipment. These fuels can accelerate decarbonization of ground, marine and air transportation, while reducing our dependence on fossil fuels.

These liquid renewable fuels are critical to meeting Hawaii's clean energy goals. This was a key finding in the recent Act 238 Hawaii Decarbonization Pathway Study which calls for RD and SAF to be a significant part of Hawaii's fuel supply beginning later this decade.

The good news is that Par Hawaii is already investing over \$90M into its renewable fuel's infrastructure. In the later part of 2025, Par Hawaii will be able to produce 60,000,000 gallons of renewable fuels for our customers to reach their decarbonization

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<sup>1</sup> [https://health.hawaii.gov/cab/files/2023/05/2005-2018-2019-Inventory\\_Final-Report\\_rev2.pdf](https://health.hawaii.gov/cab/files/2023/05/2005-2018-2019-Inventory_Final-Report_rev2.pdf) (Pages 26-27 document Transportation sector emissions of 10.68 MT of CO<sub>2</sub> equivalent in the most recent reporting period of 2019. Total net emissions were 19.42 MT CO<sub>2</sub> equivalent.)



goals. Hawaii companies are also stepping up to meet the need for these carbon reducing fuels. However, the cost to produce renewable fuels is significantly higher than the cost of imported crude oil for conventional fuel products, and financial incentives are required to initiate and sustain the production of these renewable fuels. These state tax incentives are essential to accelerating the transition for utilities, air, ground, and marine transportation into renewable industry development and market adoption.

Finally, the repeal of the exemption under Section 22, §237-27 will increase costs for consumers of fuel products. Without this exemption, the 4.5% general excise tax would inevitably be passed along to the end user, resulting in higher energy prices in Hawaii.

Mahalo for allowing Par Hawaii to share our concerns and request that Section 18 and 22 be deleted.

Testimony of Matson Navigation Company, Inc.  
Opposition to HB1369  
Before the Committee on Finance  
February 19, 2025

Dear Chair Yamashita, Vice Chair Takenouchi, and Members of the Committee:

Matson Navigation Company, Inc. (“Matson”) respectfully opposes HB1369, Relating to Taxation. This measure, among other things, imposes general excise taxes on certain capital goods by repealing section 235-110.7, Hawaii Revised Statutes (“HRS”), and section 241.4.5, HRS. Currently, these items are exempted from the income tax.

Suspending these tax credits will result in higher costs for end consumers of all goods imported into the State. As an island state, Hawaii is very dependent upon commercial maritime shipping. It is estimated that over 90 percent of our imported goods pass through Hawaii's harbors, including consumer goods, motor vehicles, construction materials, and fuel. Repealing sections 235-110.7, HRS, and 241-4.5, HRS will hit every resident of our State.

If your Committee chooses to pass this measure, we respectfully request that you amend it to restore the tax credits contained in section 17 (page 66, line 19 to page 71, line 9) and section 20 (page 82, line 17 to page 86, line 8).

Thank you for allowing us the opportunity to provide testimony.

**HB-1369**

Submitted on: 2/18/2025 10:44:38 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Henry Curtis        | Life of the Land    | Oppose                    | Written Testimony<br>Only |

Comments:

Aloha

Life of the Land opposes eliminating the solar, wind, and renewable fuel tax credits. We are not glued to a particular amount or rate for each credit.

Mahalo

Henry Curtis

Executive Director



# MOTION PICTURE ASSOCIATION

## MEMORANDUM IN OPPOSITION TO HOUSE BILL 1369, SECTION 16

The Motion Picture Association, Inc. (MPA) is a not-for-profit trade association founded in 1922 to address issues of concern to the motion picture industry. Since that time, MPA has advanced the business and art of storytelling, protecting the creative and artistic freedoms of storytellers, and bringing entertainment and inspiration to audiences worldwide. The MPA's members are: Amazon Studios, LLC, Netflix Studios, LLC, Paramount Pictures Corporation, Sony Pictures Entertainment Inc., Universal City Studios LLC, Walt Disney Studios Motion Pictures, and Warner Bros. Entertainment Inc.

MPA opposes section 16 of House Bill 1369, which would repeal the Motion Picture, Digital Media, and Film Production Tax Credit program. Hawaii has been home to countless film and television productions, from *The White Lotus* and *Hawaii 5-0* (both the original and reboot) to *Jumanji* and *Moana*. These productions create thousands of good middle class jobs for the residents of Hawaii; MPA estimates that more than [\\$260 million](#) is paid annually in wages to those who work on film, television and streaming productions in Hawaii.

Last fall, MPA surveyed Hawaii voters about the film and television industry. The [voter survey](#), conducted by SMS Polling, showed that 94 % of voters felt that productions filmed in Hawaii were good for the state. The Film Production Tax Credit program is supported by 85% of Hawaii voters.

The TV production, *NCIS: Hawaii* illustrates the impact of production to the state. In the course of filming one season of this TV series, the production directly spent more than \$79 million on wages and in payments to Hawaii businesses that supplied good and services to the production. More than 1100 jobs were supported by the production and more than \$104 million was added to Hawaii's economy by *NCIS: Hawaii*.

While film and TV productions have scouted locations all over the world for more than 100 years, the last 15 – 20 years have seen the competition to attract these productions grow exponentially. According to the latest [Olsberg SPI Global Incentives Index](#), there are 114 incentive programs across the globe, including 37 states with production tax credit programs.

Without an incentive program, a country or state will be unable to have the tools needed to attract production and the good middle-class jobs that accompany film, TV and streaming production.

In sum, Hawaii's Motion Picture, Digital Media and Film Production Tax Credit program is working for the state, is supported by voters and merits continuation. We respectfully urge the members of the Committee to delete section 16 from HB 1369.



**House Committee on Finance  
February 19, 2025 at 2:30PM  
Room 308**

**Testimony with COMMENTS on HB1369**

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Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the Committee:

On behalf of the Hawai'i Alliance of Nonprofit Organizations (HANO), I would like to offer our comments with concerns on HB1369, in particular **HANO's opposition to the proposed removal of the general excise tax (GET) exemption currently provided under [HRS § 237-16.8], which currently allows for a GET exemption on fees and exhibit spaces for nonprofit organizations engaging in conventions, conferences, and trade shows.** The repeal of this exemption would have negative effects on the ability of nonprofits to serve communities effectively, and comes at a particularly challenging time for many nonprofits.

HANO is a statewide, sector-wide professional association of nonprofits that works to strengthen and unite the nonprofit sector as a collective force to improve the quality of life in Hawai'i. Since 2006, HANO has been a leading voice for the nonprofit sector, leveraging resources, educating and advocating for policies and practices that promote the professionalism, sustainability, and effectiveness of nonprofits and the communities they serve.

Hawai'i's nonprofit organizations play a vital role in addressing critical social, educational, and economic needs throughout our islands. Many of these organizations rely on conventions, conferences, and trade shows to engage with their members, educate the public, and raise necessary funds to sustain their missions.

The current tax exemption for gross income derived from conference, convention, and trade show fees recognizes the essential function these events serve in furthering the nonprofit sector's contributions to the community. By participating in these events, Hawai'i nonprofits are able to:

1. **Provide educational and professional development opportunities** – Many nonprofit organizations host or participate in conferences and conventions to offer training, share research, and foster collaboration among the private and public sectors.
2. **Engage in outreach and public awareness efforts** – Conferences and trade shows allow nonprofits to connect with stakeholders, the public, and policymakers to advance advocacy efforts and promote community-based initiatives.
3. **Raise critical funds to support their missions** – Many nonprofits rely on revenue from these events to sustain their programs, particularly as other funding sources become increasingly competitive and limited due to recent federal actions.

4. **Boost the local economy** – Nonprofit-hosted conferences and trade shows attract attendees who spend on lodging, dining, transportation, and local businesses, contributing positively to Hawai'i's economy.

We strongly urge the committee to preserve the GET exemption provided under [§ 237-16.8] to ensure that nonprofit organizations can continue to leverage conferences, conventions, and trade shows as effective tools for education, outreach, and fundraising efforts.

Mahalo for the opportunity to testify.



Legislative Testimony of Sunrun Inc.  
Before the FIN Committee  
February 19, 2025

**IN OPPOSITION to HB1369 – Relating to Taxation**

Dear Chair Yamashita, Vice Chair Takenouchi, and distinguished Members of the Committee on Finance,

Sunrun is the nation’s leading home solar, battery storage and energy services company, and has a long and proud history in Hawai‘i with office and warehouse locations on O‘ahu, Maui, and Hawai‘i Islands. We employ more than 350 professions across the islands, including sales/marketers, customer experience professionals, and installation team members including electrical inspectors, technicians, forepersons and warehouse personnel.

**Sunrun strongly opposes HB1369**, which would repeal Hawai‘i’s solar investment tax credit along with repealing other credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws.

Hawai‘i’s solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawai‘i’s energy resilience. Repealing it would slow our transition to 100% renewable energy, increase our reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawai‘i must take local action to strengthen—not weaken—its commitment to renewable energy.

Repealing this tax credit would:

- **Slow down Hawai‘i’s clean energy progress** and make it harder for families to adopt solar and protect themselves from high electricity prices.
- **Jeopardize local jobs** in the solar and energy storage industry.
- **Increase dependence on expensive, polluting, and volatile fossil fuels**, making our state less energy secure.
- **Worsen economic uncertainty for local families and businesses**, especially given instability in federal clean energy incentives.
- **Directly contradict Governor Green’s recently signed Executive Order 25-01<sup>1</sup>** which sets a target of 50,000 new distributed energy resource (DER) installations in Hawai‘i by 2030.

The solar investment tax credit yields a return of more than three dollars of private and federal investment for every state dollar invested, with multiplier effects ranging from two to four times the initial investment. This fuels economic growth, job creation, and surplus excise and income tax revenue across the islands. Repealing the Hawai‘i tax credit will cause us to miss out on critical federal and outside investments that circulate within our local economy.

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<sup>1</sup> [https://governor.hawaii.gov/wp-content/uploads/2025/01/2501085\\_Executive-Order-No.-25-01.pdf](https://governor.hawaii.gov/wp-content/uploads/2025/01/2501085_Executive-Order-No.-25-01.pdf)

Repealing the solar investment tax credit also directly contradicts Governor Green’s recently signed Executive Order 25-01 which sets a target of 50,000 new DER installations in Hawai‘i by 2030. HB1369 will slow the adoption of rooftop solar across the state at a time when the Governor has directed State agencies and authorities to “enact policies to expedite these [DER] installations.”<sup>2</sup>

Further, Hawai‘i has a 100% renewable portfolio standard (RPS) by 2045,<sup>3</sup> and DER systems are critical to achieving the state’s RPS goals. Hawaiian Electric (HECO) recently reported achieving a 36% consolidated RPS in 2024, largely due to continued DER adoption.<sup>4</sup> Rooftop solar is the leading contributor to Hawai‘i’s clean energy portfolio, generating around 44% of all renewable energy in the state. The solar investment tax credit has directly contributed to this continued adoption of DERs across the state. Implementation of rooftop solar has proven to be a strong component of the state’s renewable energy generation and contributes to a more resilient energy system while lowering energy costs for all ratepayers. Repealing the solar investment tax credit would significantly hinder the growth trajectory of DERs throughout the state, impeding progress on our clean energy targets.

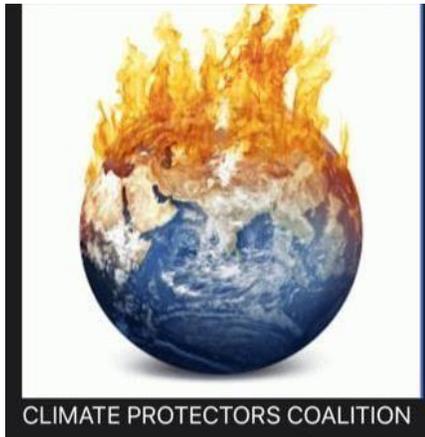
Sunrun strongly opposes HB1369 and respectfully urges the committee to reject this measure and protect Hawai‘i’s clean energy future.. Mahalo for the opportunity to provide testimony on this critical legislation. As a national solar, storage and energy services company, Sunrun has a broad view of states’ clean energy policies and stands ready to assist Hawai‘i with its policy goals.

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<sup>2</sup> [https://governor.hawaii.gov/wp-content/uploads/2025/01/2501085\\_Executive-Order-No.-25-01.pdf](https://governor.hawaii.gov/wp-content/uploads/2025/01/2501085_Executive-Order-No.-25-01.pdf)

<sup>3</sup> <https://energy.hawaii.gov/what-we-do/clean-energy-vision/>

<sup>4</sup> <https://www.hawaiianelectric.com/hawaiian-electric-surges-to-36-renewable-energy-on-grids>



To: The Honorable Representative Kyle Yamashita, Chair, the Honorable Jenna Takenouchi, Vice Chair, and Members of the Finance Committee.

From: Climate Protectors Hawai'i (by Ted Bohlen)

Re: **Hearing HB1369 RELATING TO TAXATION**

Hearing: Wednesday February 13, 2025 2:30 p.m.

Aloha Chair Yamashita, Vice Chair Takenouchi, and Members of the Finance Committee!

The mission of the Climate Protectors Hawai'i is to educate and engage the local community in climate change action, to help Hawai'i show the world the way back to a safe and stable climate.

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### **The Climate Protectors Hawai'i COMMENTS ON HB1369 and PROPOSES AN AMENDMENT!**

The Climate Protectors Hawai'i respectfully **COMMENTS on HB1369, specifically regarding its language in Section 15 repealing Hawai'i's renewable energy income tax credit.**

**Hawai'i's renewable energy income tax credit should not be repealed at this time** for the following reasons:

1. The renewable energy income tax credit **saves residents and businesses lots of money** on their energy bills, supports **thousands of local jobs**, and strengthens Hawai'i's energy **resilience** by supporting the installation of wind and solar power.
2. **Bad timing!** Federal clean energy incentives are very likely to be cut this year by the Trump Administration. Cutting the Hawai'i tax credit at this time would be a **"double whammy"** on solar and wind power sources and **lead to higher electricity rates** for consumers and **more fossil fuel pollution**. Hawai'i should take action now to strengthen—not weaken—its support for renewable energy.
3. Repealing the renewable energy income tax credit **would slow the already-challenging transition to 100% renewable energy** and carbon negativity not later than 2045, increase

reliance on **expensive fossil fuels**, and create **financial uncertainty for families and businesses**.

Climate Protectors Hawai'i urge you to **amend the bill by striking Section 15 of HB1369** to protect Hawaii's families and clean energy future.

Mahalo!

Climate Protectors Hawai'i (by Ted Bohlen)



February 18, 2025

**TESTIMONY IN OPPOSITION TO HB 1369  
RELATING TO TAXATION**

House Committee on Finance  
The Honorable Kyle T. Yamashita, Chair  
The Honorable Jenna Takenouchi, Vice Chair

Wednesday, February 19, 2025, at 2:30 p.m.  
State Capitol, Conference Room 308

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the Committee,

Thank you for the opportunity to provide testimony in OPPOSITION to HB 1369, Relating to Taxation. Pono Pacific respectfully requests that you delete Section 18, which repeals §235-110.32, the renewable fuels production tax credit. This legislation will have the unfortunate effect of reducing the availability and increasing the costs for renewable fuel in Hawaii at a time when local companies are helping the State advance its carbon reduction goals by producing more liquid renewable fuels.

Pono Pacific is Hawai'i's first and largest private natural resource conservation company providing land management, restoration services, sustainable agricultural development, renewable energy, and eco-asset development for large and small-scale projects throughout the state. Pono Pacific's expertise creates a more resilient future by promoting industries that activate working lands, increase food security and community engagement, and protect natural resources. Since 2023, Pono Pacific has partnered with Par Hawaii to develop a consistent supply of feedstocks for biofuel production across the state. Locally grown feedstocks will provide farmers with a viable economic commodity to supply the refinery and help stimulate growth in the agricultural economy.

Par Hawaii has publicly committed to spending significant capital, approximately \$100M, retrofitting its Kapolei refinery to produce liquid renewable fuels, including Sustainable Aviation Fuel (SAF). Instead of eliminating this critical incentive, Pono Pacific and its partners are actively working to refine and update the RFPTC through HB976 HD2. We respectfully ask the committee to hear and move HB976 HD2 forward, ensuring that Hawai'i maintains a balanced, fiscally responsible approach to supporting renewable fuel



development. Conversely, eliminating this tax credit would have negative economic consequences, including:

- Increasing energy costs for public agencies, airlines, utilities, farmers, and fuel providers;
- Loss of private investment in renewable fuel production, diverting projects to states with stronger incentives like California, Oregon, and Washington; and
- Reducing energy security, making Hawai'i more vulnerable to price fluctuations in global fuel markets.

Hawaii needs to be competitive with other states that have already adopted tax credits for liquid renewable fuels and provide local production and consumption with the necessary advantages to succeed, especially as the industry is just starting to get off the ground.

Renewable fuels face a financial hurdle and cost more to produce than conventional alternatives. These incentives will empower us to cultivate energy independence, foster economic growth, and create a sustainable future for our islands. We urge you to delete Section 18 from this bill. Thank you for your time and consideration.

Mahalo,

Chris Bennett  
Vice President of Sustainable Energy Solutions  
Pono Pacific Land Management, LLC

**HB-1369**

Submitted on: 2/18/2025 11:53:07 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b>  | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|----------------------|---------------------------|------------------------|
| Marc Monbouquette   | Enphase Energy, Inc. | Oppose                    | Written Testimony Only |

Comments:

Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:

Enphase Energy would like to register its strong opposition to HB1369, which seeks to repeal Hawaii’s solar investment tax credit. Hawaii’s solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii’s energy resilience. Repealing it would be detrimental to Hawaii's transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. Given the grave threat that the Trump Administration poses to the continued existence of the clean energy tax credits and funding created by the Inflation Reduction Act, now is not the time to remove such a critical source of state-level support for solar. For these reasons, I urge you to reject HB1369 and protect Hawaii’s clean energy future.

Sincerely,

Marc Monbouquette

On behalf of Enphase Energy



## **Airlines for America®**

*We Connect the World*

February 18, 2025

Testimony on HB 1369 Relating to Taxation

COMMITTEE ON FINANCE

Rep. Kyle T. Yamashita, Chair

Rep. Jenna Takenouchi, Vice Chair

Dear Chair Yamashita, Vice-Chair Takenouchi and Members of the Committee:

Airlines for America® (A4A), the principal trade and service organization of the U.S. airline industry, is concerned with the possibility of unintended consequences of several provisions in HB 1369, including the repeal of:

- the exemption for aircraft and aircraft engine rental or leasing;
- the exemption for aircraft service and maintenance facilities and
- the renewable fuels production tax credit.

We are concerned about the impact of increased operating costs to airlines, which will in turn affect costs for Hawaii residents and visitors alike. Specifically, repealing the GET exemption for aircraft maintenance and repair could result in air carriers making operational changes that could be harmful to opportunities for the skilled workers in these roles.

Additionally, the repeal of the renewable fuels production tax credit would discourage investments in sustainable aviation fuel (SAF), slowing Hawaii's transition to cleaner air travel. A4A and its members have a strong climate change record and are committed to working across the aviation industry and with government leaders in a positive partnership to achieve net-zero carbon emissions by 2050. Airlines, governments and other aviation stakeholders have recognized that achieving net-zero aviation emissions by 2050 will require a rapid transition from conventional jet fuel (CJF) to SAF. Repealing the renewable fuels production tax credit would set that effort back in Hawaii.

Because of the unintended consequences of this proposal, we respectfully urge you to oppose HB 1369. We look forward to continuing to work with the legislature to address these important public policy challenges.

**HB-1369**

Submitted on: 2/18/2025 12:05:31 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b> |
|---------------------|---------------------|---------------------------|----------------|
| Brody McMurtry      | Good Current        | Oppose                    | In Person      |

Comments:

Aloha Chair Yamashita,

Our project team, including many solar contractors on Maui, is in progress on multiple solar + storage projects to be installed for County of Maui facilities. After RFP by the County, award and selection, these 42 projects are under contract and design is complete. Some include Resiliency Hubs - per the Climate Action & Resiliency Plan passed by the County of Maui Council in December 2024 - where solar + storage systems are designed to provide power for kupuna and residents to be able to charge mobile phones and refrigerate medicines during grid power outages. Other sites include well pumps. While we are moving forward expeditiously, due to interconnection and lead times, removal of the State of Hawaii Renewable Energy Tax Credit as of Jan 1, 2026 would impact these projects. Some of these projects would not be complete by that time, and this would negatively impact the County of Maui. If your committee does move forward with this plan to abolish the State of Hawaii renewable energy incentives, we would recommend a safeharbor period (similar to Federal policy) where projects that are under contract, with funds expended in 2025, are still able to be completed and still use the State of Hawaii solar incentive, so that Counties, residents, small businesses, and local jobs are not impacted.

Thank you for considering this as you plan.



# HAWAII APPLESEED

CENTER FOR LAW & ECONOMIC JUSTICE

Dear Chair Yamashita, Vice Chair Takenouchi, and Members of the Committee,

Thank you for the opportunity to testify on behalf of Hawai'i Appleseed **provide comments** on HB 1369, which would remove a number of tax exemptions from Hawai'i's tax code. We support the language to eliminate certain exemptions in the bill, primarily the Capital Goods Excise Tax Credit. We believe that this tax credit is, by and large, an unnecessary giveaway to companies. Consequently, it also detracts from the state's tax revenue, which means there is less money to invest in underfunded priorities like education and affordable housing. We also contend that the Renewable Energy Technologies Income Tax Credit is not, in its current form, the most effective use of state funds.

The Capital Goods Excise Tax Credit offers a reimbursement for the General Excise Tax (GET) that businesses within the state can receive for their purchases of tangible personal property (e.g. machinery, furniture, and equipment). The intent of this credit is to lower overhead costs for business owners, as long as they are reinvesting the money in their own businesses.

Although we appreciate the intent of this credit to reduce "tax pyramiding," we also would like to draw attention to how broad its definition of tangible personal property is. Since nearly anything could be considered "tangible personal property," it is easy for businesses to take advantage of this credit without having to justify their qualifying purchases. For example, business owners can buy vehicles tax-free, and use these vehicles for non-work purposes. Underlining this open question, there has yet to be an analysis of how the Capital Goods Excise Tax Credit is actually being used by companies.

The GET is one of the main engines behind Hawai'i's tax revenue, bringing in \$4.1 billion in FY 2023. In comparison, the Capital Goods Excise Tax Credit costs the state \$32.1 million in lost revenue in 2022. We believe that this credit should be either reformed to more specifically target legitimate business expenses, or eliminated entirely. The revenue from doing so could be repurposed to fund the expansion of the state Earned Income Tax Credit, among other priorities.

The Renewable Energy Technologies Income Tax Credit provides an offset for the installation of renewable energy systems in qualifying residential and commercial properties. In 2022, this credit cost the state \$106 million, making it Hawai'i's second-largest tax credit. We appreciate the intent of this credit to support renewable energy, with some caveats. Generally, this credit is structured in a way that disproportionately benefits high-income households. Low- and middle-income households typically do not own homes, much less have enough money to afford the upfront cost of solar panel installations—which can cost tens of thousands of dollars. These

households are heavily burdened by Hawai'i's high energy costs, not to mention the downstream impacts of climate change. In other words, the Renewable Energy Technologies Income Tax Credit largely does not benefit a large section of the state's population in need, and we contend that it may be pertinent to consider adding income limits or lowering the credit caps.

Mahalo for your consideration.



To: The House Committee on Finance  
From: Sherry Pollack, Co-Founder, 350Hawaii.org  
Date: Wednesday, February 19, 2025, 2:30pm

**In strong opposition to HB1369**

Aloha Chair Yamashita, Vice Chair Takenouchi, and FIN Committee members;

I am Co-Founder of the Hawaii chapter of 350.org, the largest international organization dedicated to fighting climate change. 350Hawaii.org is in **strong opposition to HB1369** which seeks to repeal Hawaii's solar investment tax credit.

Hawaii's solar tax credit has been a widely successful strategy in helping make solar panels affordable for families and businesses. This not only results in lowering energy costs for residents and businesses, it also leads to a domino effect of wins for Hawaii, as it supports the local solar industry, and by doing so, significantly helps the state's economy by creating good green jobs. It also leads to reducing our reliance on expensive imported fossil fuels, helping Hawaii achieve our clean energy goals.

Repealing the solar tax credit, as HB1369 proposes, is more than misguided, it would be a very harmful mistake that most certainly will have very serious negative consequences to our economy and our efforts to transition to clean energy. Furthermore, the timing of this proposal could not be worse with federal clean energy incentives already facing uncertainty.

**We are the first generation to feel the effects of climate change and the last generation who can do something about it.** Hawaii rightly declared a Climate Emergency. In an emergency, you don't put the brakes on, you accelerate your efforts to combat the crisis. Accordingly, we urge you to reject HB1369 that will impede our progress in moving to a clean energy future and a safe and stable climate.

To be clear, it must be noted that HB1369 should never have had just a single committee referral to FIN. This bill covers many issues that are unrelated to the budget and the FIN committee does not have the expertise to review. There are subjects in this measure, and particularly, the proposed repeal of the solar tax credit, that clearly should have been the purview of the EEP committee. Rather than moving forward with this scheduled hearing, we strongly urge that this measure be re-referred to BOTH EEP and FIN and this hearing cancelled.

Mahalo.

Sherry Pollack, 350Hawaii



Green Power Projects LLC  
Alan Lennard, Managing Director  
P.O. Box 818  
Haleiwa, HI 96712  
T 808.381.3447  
E [alan.lennard@greenpowerprojects.com](mailto:alan.lennard@greenpowerprojects.com)

[www.greenpowerprojects.com](http://www.greenpowerprojects.com)

Testimony of Alan Lennard  
Managing Director of Green Power Projects LLC  
e-mail: [alan.lennard@greenpowerprojects.com](mailto:alan.lennard@greenpowerprojects.com)

## IN STRONG OPPOSITION OF HB1369 – SEEKS TO REPEAL HAWAII’S SOLAR INVESTMENT TAX CREDIT

HOUSE OF REPRESENTATIVES  
THE THIRTY-THIRD LEGISLATURE  
REGULAR SESSION OF 2025

COMMITTEE ON FINANCE

Rep. Kyle T. Yamashita, Chair

Rep. Jenna Takenouchi, Vice Chair

Rep. Tina Nakada Grandinetti

Rep. Daniel Holt

Rep. Ikaika Hussey

Rep. Sue L. Keohokapu-Lee Loy

Rep. Lisa Kitagawa

Rep. Matthias Kusch

Rep. Rachele F. Lamosao

Rep. Mike Lee

Rep. Tyson K. Miyake

Rep. Dee Morikawa

Rep. Shirley Ann Templo

Rep. David Alcos III

Rep. Julie Reyes Oda

Rep. Gene Ward

NOTICE OF HEARING

DATE: Wednesday, February 19, 2025  
TIME: 2:30 p.m.  
PLACE: VIA VIDEOCONFERENCE  
Conference Room 308  
State Capitol  
415 South Beretania Street

Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:

My name is Alan Lennard. I am the Managing director of Green Power Projects LLC. Green Power Projects LLC is a Solar project facilitation company working towards 100% Renewable Energy capacity in Hawaii. Our vision is a Hawaiian energy economy based 100% on renewable sources indigenous to Hawaii.

I strongly oppose HB1369, which seeks to repeal Hawaii’s solar investment tax credit. Hawaii’s solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii’s energy resilience.

Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar.

With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii’s clean energy future.

Mahalo,

Respectfully,

*Alan Lennard –dig signature*

Alan Lennard  
Managing Director  
Green Power Projects LLC  
P.O. Box 818  
Haleiwa, HI 96712-0818

HOUSE COMMITTEE ON FINANCE  
Representative Kyle T. Yamashita, Chair  
Representative Jenna Takenouchi, Vice Chair

DATE: Wednesday, February 19, 2025  
TIME: 2:30PM  
PLACE: Hawai'i State Capitol, Conference Room 308 & Videoconference

Josh Powell, AIA  
CEO, RevoluSun Smart Home  
660 Ala Moana Blvd.  
Suite 220A  
Honolulu, HI 96816

Aloha Chair Yamashita, Vice Chair Takenouchi, and Members of the Committee:

Thank you for the opportunity to provide testimony, I strongly oppose HB1369, which seeks to repeal Hawai'i's Solar Investment Tax Credit (ITC).

My partners and I started RevoluSun in 2009, over that time-period fossil fuel consumption for electricity production in our State has been reduced from 93% to under 70%. This reduction is largely the result of residential solar customers. It has been a great privilege to be part of a team that has made a big impact in Hawai'i. With over 150 employees, RevoluSun has contributed \$140,000,000 in payroll to our local economy since its founding. We have also installed nearly 11,000 solar PV systems throughout the State. Those systems offset over \$65,000,000 a year in energy costs, delivering power at roughly half the current cost of retail electricity rates. All this value stays in Hawai'i instead of being spent overseas on imported fossil fuel.

Hawai'i is in the best position of almost any place on our planet to lead a transition to 100% renewable energy. Doing this will free our economy from the high costs and volatility of imported fossil fuel while building greater resilience as a community. The State Solar Investment Tax Credit has been a fundamental market incentive that helps push our century old electricity system toward safer, more reliable and lower cost technologies. Our current system is deeply entrenched in aging and deteriorating investments in fossil fuel technologies that are constantly losing ground to renewables; the incentives are a critical element of moving past this with our whole community. The alternative will be higher electricity rates and the State spending more and more capital to bail out our utilities when they fail to adapt.

Our industry is facing major challenges this year with the Trump Administration and the Republican Congress. They are focused on eliminating or reducing the Federal ITC and withholding investments in advanced energy technologies such as Virtual Power Plants. They have also slowed or stopped incentives such as Direct Pay of the Federal ITC for Indigenous and Local Governments. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not disincentivize—its commitment to renewable energy.

Repealing the Hawai'i Solar ITC would slow our transition to 100% renewable energy at a critical moment when we are starting to see real results from this transition. Over the last two years electricity rates on Kauai have fallen below those of Oahu, Maui and Hawai'i Island (for the first time) as a direct result of KIUC's aggressive deployment of Solar plus Storage starting a decade ago – without the State ITC it's unlikely these investments would have been made. The work is not done, don't make the mistake of disrupting it at such a critical moment.

Please reject HB1369.

Mahalo,



Josh Powell, AIA





Testimony of  
**ALASKA AIRLINES and HAWAIIAN AIRLINES**

Before the House Committee on  
**FINANCE**

**Wednesday, February 19, 2025**

**2:30 P.M.**

**Hawai'i State Capitol, Room 308**

In consideration of  
**HOUSE BILL 1369**  
**RELATING TO TAXATION**

The Honorable Kyle Yamashita, Chair  
The Honorable Jenna Takenouchi, Vice Chair  
Members of the Committee on Finance

**Re: Testimony in Opposition of House Bill 1369, Relating To Taxation**

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the Committee on Finance,

Alaska Airlines and Hawaiian Airlines appreciate the opportunity to provide testimony in strong opposition to House Bill 1369 (HB1369), which seeks to repeal various tax credits, deductions, and exemptions, including key provisions that directly impact aviation operations in Hawai'i.

As airlines that serve Hawai'i's residents and visitors, we are deeply concerned about the negative economic and operational consequences of this measure. Specifically, we oppose the repeal of:

- The **GET exemption for aircraft and aircraft engine rental or leasing** (Section 8, Page 29, HRS §237-24.3(11)) and the corresponding Use Tax exemption (Section 11, Pages 36-37, HRS §238-1(6))
- The **renewable fuels production tax credit** (Section 18, Page 71, HRS §235-110.32)
- The **GET exemption for aircraft service and maintenance facilities** (Section 21, Page 86, HRS §237-24.9) and the corresponding Use Tax exemption (Section 11, Pages 37, HRS §238-1(8))

**Negative Economic Impact on Hawai'i's Aviation Industry**

The aviation industry is a critical pillar of Hawai'i's economy, supporting thousands of local jobs and ensuring connectivity for residents, businesses, and visitors. Removing the existing tax exemptions and credits would significantly increase operating costs, potentially leading to service reductions, higher fares, and job losses.

Hawaiian Airlines identified key expenditures in aircraft maintenance and repair, aircraft maintenance materials, and aircraft, engine, and supplies rental that would be directly affected by HB1369. Repealing these exemptions would significantly increase Hawaiian Airlines' operating costs by more than \$17 million annually.

Eliminating these exemptions would place a significant financial burden on airlines operating in Hawai'i, further straining a vital industry still recovering from the economic impacts of COVID-19 and the Maui fires.

### **Impact on Local Jobs and Aviation Maintenance Industry**

Hawai'i has worked diligently to develop its aircraft service and maintenance sector, creating high-paying, specialized jobs in the state. The GET exemption for aircraft maintenance has encouraged airlines to invest in Hawai'i-based maintenance facilities, supporting local employment and economic growth. Eliminating this exemption would make Hawai'i less competitive as a hub for maintenance operations, potentially shifting these jobs and investments to other states or regions with more favorable tax structures.

### **Discouraging Sustainable Aviation Fuel (SAF) Development**

The repeal of the renewable fuels production tax credit would also hinder Hawai'i's progress toward sustainability in aviation. As the industry moves toward adopting Sustainable Aviation Fuel (SAF) to reduce carbon emissions, removing incentives for renewable fuel production would disincentivize investments in cleaner alternatives. This contradicts the state's broader climate goals and would put Hawai'i at a disadvantage in the global push for greener air travel.

### **Conclusion**

HB1369 threatens to increase costs, reduce investment in local jobs, and hinder Hawai'i's aviation sector. Given the unique challenges and economic significance of aviation in our island state, we urge the committee to defer this measure and maintain the existing tax incentives that support air travel, local employment, and economic sustainability.

Mahalo for the opportunity to submit testimony.



GRAND SOLAR, INC.  
4882-4 Kilauea Ave.  
Honolulu, Hawaii 96816 USA  
V:(808) 737-3536 / F:(808)737-3536

**John Grandinetti**  
Grand Solar Inc.  
4882-4 Kilauea Ave.  
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Tel: (808) 737-3536  
[www.grandsolarinc.com](http://www.grandsolarinc.com)

## **IN STRONG OPPOSITION OF HB1369 – SEEKS TO REPEAL HAWAII’S SOLAR INVESTMENT TAX CREDIT**

HOUSE OF REPRESENTATIVES  
THE THIRTY-THIRD LEGISLATURE  
REGULAR SESSION OF 2025

COMMITTEE ON FINANCE

Rep. Kyle T. Yamashita, Chair

Rep. Jenna Takenouchi, Vice Chair

|                               |                         |
|-------------------------------|-------------------------|
| Rep. Tina Nakada Grandinetti  | Rep. Mike Lee           |
| Rep. Daniel Holt              | Rep. Tyson K. Miyake    |
| Rep. Ikaika Hussey            | Rep. Dee Morikawa       |
| Rep. Sue L. Keohokapu-Lee Loy | Rep. Shirley Ann Templo |
| Rep. Lisa Kitagawa            | Rep. David Alcos III    |
| Rep. Matthias Kusch           | Rep. Julie Reyes Oda    |
| Rep. Rachele F. Lamosao       | Rep. Gene Ward          |

NOTICE OF HEARING

DATE: Wednesday, February 19, 2025  
TIME: 2:30 p.m.  
PLACE: VIA VIDEOCONFERENCE  
Conference Room 308  
State Capitol  
415 South Beretania Street

Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:

My name is Alan Lennard. I am the Managing director of Green Power Projects LLC. Green Power Projects LLC is a Solar project facilitation company working towards 100% Renewable Energy capacity in Hawaii.

Our vision is a Hawaiian energy economy based 100% on renewable sources indigenous to Hawaii.

I strongly oppose HB1369, which seeks to repeal Hawaii’s solar investment tax credit. Hawaii’s solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii’s energy resilience.

Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar.

With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii’s clean energy future.

Mahalo,

Respectfully,

*John Grandinetti* – dig signature

John Grandinetti  
President, Grand Solar Inc.  
4882-4 Kilauea Ave.  
Honolulu, Hawaii 96816  
Tel: (808) 737-3536  
[grandsolar808@gmail.com](mailto:grandsolar808@gmail.com)

Council for Native Hawaiian Advancement  
91-1270 Kinoaiki St., Bldg. 1  
Kapolei, HI 96707

Hawai'i State Senate Committee on Finance

HB1369 – Relating to Taxation

**RE: Opposition of HB1369**

February 19, 2025

The Council for Native Hawaiian Advancement (CNHA) writes in **opposition of HB1369** repealing the renewable energy technologies income tax credit (RETITC) and the renewable fuels production tax credit. As the effects of climate change can already be felt more and more every day, we must act quickly and do everything in our power to reduce our carbon footprint. The only way to achieve this goal, which is critical to mitigating the impact of climate change on future generations, is through a coordinated effort among a wide range of stakeholders. These tax incentives are critical to making renewable energy affordable and accessible to communities throughout Hawai'i.

For the past year CNHA has been working alongside state and community partners to build Kalāhiki, a new program to directly connect low-income and Native Hawaiian families to the benefits of solar energy and efficiency at the household level. The financial model for Kalāhiki leverages a combination of private, state, county, and federal capital for communities to access affordable household solar energy. The RETITC is a necessary component of this structure. Repealing these credits removes the only way for many homes to access renewable energy.

In the past, the Legislature has been a champion and national leader in facilitating the State's transition away from fossil-based fuels. However, HB1369 is a step backwards from this progress. As it is currently written, section 15 of the bill repeals HRS section 235-12.5 for renewable energy income tax credit and section 18 of the bill repeals HRS section 235-110.32 for the renewable fuels production tax credit. Repealing these tax credits now just as federal programs, community organizations like ours, and private sector entrepreneurs are beginning to deliver its benefits to families with the most to gain would be a great injustice.

Renewable energy tax credits are an important part of greater energy sustainability, affordability, and self-sufficiency. For these reasons, we humbly ask that you **DEFER HB1369**.

Me ka ha'aha'a,

**Madelyn McKeague**

Director of Advocacy, CNHA



**Laurence Ponce**  
Solar Services Hawaii LLP  
98-121 Kihale Pl  
Aiea, HI 96701  
License(s) #C-28348; #C-26354  
(808) 721-3585

**Testimony of Laurence Ponce**  
**RME of Solar Services Hawaii**  
e-mail: solar.services.hi.testimony@gmail.com

## **IN STRONG OPPOSITION OF HB1369 – SEEKS TO REPEAL HAWAII’S SOLAR INVESTMENT TAX CREDIT**

HOUSE OF REPRESENTATIVES  
THE THIRTY-THIRD LEGISLATURE  
REGULAR SESSION OF 2025

COMMITTEE ON FINANCE

Rep. Kyle T. Yamashita, Chair

Rep. Jenna Takenouchi, Vice Chair

|                               |                         |
|-------------------------------|-------------------------|
| Rep. Tina Nakada Grandinetti  | Rep. Mike Lee           |
| Rep. Daniel Holt              | Rep. Tyson K. Miyake    |
| Rep. Ikaika Hussey            | Rep. Dee Morikawa       |
| Rep. Sue L. Keohokapu-Lee Loy | Rep. Shirley Ann Templo |
| Rep. Lisa Kitagawa            | Rep. David Alcos III    |
| Rep. Matthias Kusch           | Rep. Julie Reyes Oda    |
| Rep. Rachele F. Lamosao       | Rep. Gene Ward          |

NOTICE OF HEARING

DATE: Wednesday, February 19, 2025  
TIME: 2:30 p.m.  
PLACE: VIA VIDEOCONFERENCE  
Conference Room 308  
State Capitol  
415 South Beretania Street

Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:

My name is Alan Lennard. I am the Managing director of Green Power Projects LLC. Green Power Projects LLC is a Solar project facilitation company working towards 100% Renewable Energy capacity in Hawaii. Our vision is a Hawaiian energy economy based 100% on renewable sources indigenous to Hawaii.

I strongly oppose HB1369, which seeks to repeal Hawaii’s solar investment tax credit. Hawaii’s solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii’s energy resilience.

Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar.

With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii’s clean energy future.

Mahalo,

Respectfully,

*Laurence Ponce* – dig signature

Laurence Ponce  
Solar Services Hawaii LLP  
98-121 Kihale Pl., Aiea, HI 96701  
(808) 721-3585  
solar.services.hi.testimony@gmail.com



**Sunnova Energy Corporation**  
20 Greenway Plaza, Suite 540  
Houston, TX 77046  
sunnova.com

Representative Kyle T. Yamashita, Chair  
Representative Jenna Takenouchi, Vice Chair  
Committee on Finance

**RE: HB 1369 Relating to Taxation – Oppose Section 15, Section 235-12.5**  
**Wednesday, February 19th, 2025 at 2:30 PM**

Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:

**Sunnova Energy International Inc. (NYSE: NOVA)** is an industry-leading adaptive energy services company focused on making clean energy more accessible, reliable, and affordable for homeowners and businesses. Founded in 2012, Sunnova services more than 422,000 customers across 51 States and U.S. territories including Hawai'i. Sunnova Energy Corporation is strongly opposed to **HB 1369 Section 15, Section 235-12.5**.

Governor Green's recent Executive Order creates a goal for Hawai'i to reach 50,000 distributed renewable energy installations before 2030. This will not be accomplished if the state removes one of Hawai'i's most effective tools in driving solar adoption. The solar tax credits that are in place make it easier for families dealing with high energy costs to adopt solar. Their ability to access rooftop solar helps reduce energy costs, prevent blackouts, and slash emissions.

Its repeal would be devastating for Hawai'i's residents and businesses. It would jeopardize local jobs in the solar and energy storage industry and impede the state's success in reaching the Governor's goal. Repealing the tax credit will lead to an increased dependence on expensive, polluting, and volatile fossil fuels, making the state less energy secure. In a time when federal clean energy incentives are facing instability, Hawai'i needs to be a leader in climate action and renewable energy deployment.

Every state dollar from the solar investment tax credit generates more than three dollars of private and federal investment with multiplier effects of 2X. This investment brings economic growth through job creation, federal and outside investments, and surplus excise and income tax revenue. These investments circulate and support the local economy.

Thank you for receiving Sunnova's testimony opposing Section 15, Section 235-12.5 of HB 1369. We believe keeping the solar investment tax credit will help support Hawai'i's climate resilience goals and help the residents of Hawai'i save money.

Respectfully,

*Erin Weber Kiel*

Erin Weber Kiel  
Senior Manager, Government Affairs  
Sunnova Energy Corporation



# HOLU HOU ENERGY

## COMMITTEE ON FINANCE

Representative Kyle T. Yamashita, Chair

Representative Jenna Takenouchi, Vice Chair

DATE: Wednesday, February 19, 2025

TIME: 2:30pm

PLACE: VIA VIDEOCONFERENCE & Conference Room 308

Theodore (Ted) Peck

President, Holu Hou Energy

99-1026 Iwaena Street

Aiea, HI 96701

RE: HB 1369 RELATING TO TAXATION.

Aloha Chair Yamashita, Vice Chair Takenouchi and Members of the Committee,

Thank you for the opportunity to provide testimony on this bill. I am in strong opposition to Section 15 of HB 1369, ending tax credits for solar and wind. My name is Ted Peck. I am the former Energy Administrator for the State of Hawaii, and have been working in the energy space for the last 16 years. I have 40 years of education and experience with energy and technology. My company, Holu Hou Energy, develops solar energy projects in Hawaii, focusing on low income, difficult to serve customers, especially in multi-dwelling projects such as rentals (low income and market) and condominium developments, and will testify from that experience. Additionally, I am on the board for the Hawaii Solar Energy Association, but this testimony is mine alone.

Hawaii has been a leader in clean energy for decades. Today, fully one half of the renewable energy in the state comes from rooftop solar, or almost 20% of the total energy on the grid. Moreover, these systems being installed now are not like the systems installed when I was the State Energy Administrator. 90% of systems installed today have energy storage. Because of the structure of Hawaii's Renewable Energy Technologies Income Tax Credit (RETITC) of HRS §235-12.5, residential energy storage is not subsidized by the credit. Typically, only 10-16% (not the 35% in statute due to the cap) of the cost of a residential system is covered by the RETITC today, again, typically excluding energy storage. And because of energy storage and requirements and capabilities for smart inverter functions, systems installed today are a net positive for the grid, helping to stabilize frequency and voltage automatically, providing resilience to homes, and able to provide grid services.

The current incentive provides a significant and meaningful, right-sized incentive that helps drive adoption of renewable energy, as designed. As I mentioned above, my company works extensively with low income projects. We work with investors to deliver clean energy to low income residents. When we work with the Hawaii Green Infrastructure Authority, we have a requirement to deliver 20% savings each year over the next quarter century for those homes. The Hawaii RETITC is a key element of being able to do that. **Ironically, reducing or eliminating the RETITC will result in solar being more of the province of affluent residents,** eliminating the success we have had in delivering lower cost clean energy to the lower income residents of Hawaii. I cannot believe that this is the Committee's intent, but it will be the outcome.

Lastly, especially for leased systems, photovoltaic systems deliver over 2/3rds of the RETITC back to the state via General Excise and Income taxes, even without any multiplication factors. Even more so, over the last 15 years about 80 MW per year of rooftop solar has been installed in Hawaii, which represents an injection of \$120M of federal tax credit into our economy every year.

Bottom line – repealing the RETITC may appear attractive, but is a poor economic decision. Please remove Section 15 from HB 1369. Thank you for your consideration.

Respectfully,  
Ted Peck  
President, Holu Hou Energy



**HB-1369**

Submitted on: 2/18/2025 2:07:14 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Ricardo Galindez    | Island Film Group   | Oppose                    | Written Testimony<br>Only |

Comments:

We strongly oppose the repeal of HRS 235-17 Motion picture, digital media, and film production income tax credit.

Aloha FIN Chair Yamashita, Vice Chair Takenouchi & Committee Members Grandinetti, Holt, Hussey, Keohokapu-Lee Loy, Kitagawa, Kusch, Lamosao, Lee, Miyake, Morikawa, Templo, Alcos, Reyes Oda, and Ward,

My name is David Mulnix, CoFounder & Hawaii State Representative of Greenpeace Hawaii. On behalf of our thousands of members and supporters statewide we stand in **STRONG OPPOSITION** to HB1369 which repeals certain credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws.

This tax credit has been one of Hawaii's most effective tools in driving solar adoption, enhancing energy resilience, and keeping clean energy affordable for residents and businesses. Its repeal would be devastating for Hawaii's solar industry, residents and businesses.

Repealing this tax credit would:

- Slow down Hawaii's clean energy progress and make it harder for families to adopt solar and protect themselves from high electricity prices.
- Jeopardize local jobs in the solar and energy storage industry.
- Increase dependence on expensive, polluting, and volatile fossil fuels, making our state less energy secure.
- Worsen economic uncertainty for local families and businesses, especially given instability in federal clean energy incentives.

Hawaii must take local action to strengthen clean energy policies—not weaken them! The solar investment tax credit generates more than three dollars of private and federal investment for every state dollar and provides multiplier effects of 2x to 4x, fueling economic growth, job creation, and surplus excise and income tax revenue across the islands. Repealing the Hawaii tax credit will cause families to miss out on critical federal and outside investments that circulate within our local economy.

Importantly, repealing this tax credit is a huge step backward from the Hawaii State Legislature's commitment to address the growing worldwide Climate Crisis.

Since 2021 when this legislature declared we are already in a Climate Emergency, the number of Climate Disasters both worldwide and locally has increased exponentially. Every year the planet continues to get hotter, with 2024 being the hottest year in recorded human history, and with 2025 on track to be even hotter than 2024. According to NOAA, in 2022 the number of billion-dollar climate disasters reported was 17 separate disasters. By 2024 that number of climate disasters had risen to 27 billion dollar disasters. It is obvious that our house is on fire and we need to move to quickly to put it out before our house burns down.

Right here in Hawaii we are seeing the direct effect of the growing Climate Crisis with the climate induced disasters of the Lahaina Firestorm, houses and beach pavilions falling into the sea due to our beaches being washed away from climate caused sea level rise, and the devastating rain bomb on Kauai, just to name a few examples.

It is critical for our elected representatives to take the growing climate crisis seriously and pass legislation that will increase the number of solar panels we have on homes, government and business buildings and parking lots; helping us to quickly decarbonize our economy and transition to clean energy. HB1369 would do the opposite.

Passing HB1369 is an erosion of the steps forward this legislature has taken us to get off of fossil fuels. We need to be moving forward not backward.

As United Nations Secretary-General António Guterres stated: ‘We are on a highway to climate hell with our foot on the accelerator.’ It's time to take his warning seriously.

Please VOTE NO on HB1369.

Mahalo,  
David Mulinix, CoFounder & Hawaii State Representative  
Greenpeace Hawaii

**HB-1369**

Submitted on: 2/18/2025 2:31:28 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By | Organization      | Testifier Position | Testify                |
|--------------|-------------------|--------------------|------------------------|
| Nick Azari   | Arion Energy, LLC | Oppose             | Written Testimony Only |

Comments:

*Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:*

*Arion Energ is a renewable energy project developer which has successfully built several commercial, industrian and utility scale solar projects in Hawaii. These project has brought millions of dollars of investment to the state and employed substantial number of workers.*

*I strongly oppose HB1369, which seeks to repeal Hawaii's solar investment tax credit. Hawaii's solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii's energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii's clean energy future.*

*Sincerely,*

*Nick Azari, PhD*

*CEO & President*



Testimony to the House Committee on Finance  
Wednesday, February 19, 2025  
Conference Room 308

Testimony in Opposition to HB 1369, Relating to Taxation

To: The Honorable Kyle Yamashita, Chair  
The Honorable Jenna Takenouchi, Vice-Chair  
Members of the Committee

My name is Stefanie Sakamoto, and I am testifying on behalf of the Hawaii Credit Union League, the local trade association for 45 Hawaii credit unions, representing over 877,000 credit union members across the state.

HCUL offers the following comments in opposition to HB 1369, Relating to Taxation. This bill repeals certain credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws. Page 32, lines 12-19 of the bill would repeal the current credit union general excise tax exemption of Hawaii's credit unions.

Credit unions play a vital role in our communities by providing affordable financial services, especially to working families, small businesses, and underserved populations. Unlike for-profit banks, credit unions are member-owned, not-for-profit cooperatives that reinvest earnings back into their members in the form of lower loan rates, higher savings yields, and fewer fees. The GET exemption has long recognized the unique mission of credit unions and their role in supporting financial stability for local residents.

Thank you for the opportunity to provide comments on this issue.



1050 Bishop St. PMB 235 |  
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[info@hawaiiifood.com](mailto:info@hawaiiifood.com)

#### **Executive Officers**

**Maile Miyashiro**, C&S Wholesale Grocer, *Chair*  
**Kit Okimoto**, Okimoto Corp., *Vice Chair*  
**Jayson Watts**, Mahi Pono, *Secretary/Treasurer*  
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**Paul Kosasa**, ABC Stores, *Advisor*  
**Derek Kurisu**, KTA Superstores, *Advisor*  
**Toby Taniguchi**, KTA Superstores, *Advisor*  
**Joe Carter**, Coca-Cola Bottling of Hawaii, *Advisor*  
**Eddie Asato**, Pint Size Hawaii, *Advisor*  
**Gary Okimoto**, Safeway, *Immediate Past Chair*

TO: Committe on Finance  
FROM: HAWAII FOOD INDUSTRY ASSOCIATION  
Lauren Zirbel, Executive Director

DATE: February 19, 2025  
TIME: 2:30pm

RE: HB1369 Relating to Taxation  
Position: Comments

The Hawaii Food Industry Association is comprised of two hundred member companies representing retailers, suppliers, producers, manufacturers and distributors of food and beverage related products in the State of Hawaii.

Dear Chair Yamashita, Vice Chair Kitagawa, and Members of the Committee,

HFIA has concerns about the potential for negative consequences that could come from repealing some of the tax credits being eliminated in this measure.

Specifically, this measure eliminates both the Capital Goods Excise Tax Credit, and a tax credit for interisland shipping of agricultural commodities. As we all know doing business in Hawaii presents a range of unique challenges. Our geographic isolation, the high costs of labor, energy, and real estate, and the high tax burden of the state all increase the cost of doing business. Tax credits like these are an important way to help mitigate some of the additional expenses that Hawaii businesses contend with. When they are eliminated the cost of doing business goes up. In the case of businesses that produce, distribute or sell food, if the cost of doing business goes up the price of food can also be impacted. We do not believe that that is in the intent of this measure and urge the Committee to explore other potential options to accomplish the goals of this measure.

Thank you for the opportunity to provide comments.

**HB-1369**

Submitted on: 2/15/2025 3:53:44 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By     | Organization | Testifier Position | Testify                |
|------------------|--------------|--------------------|------------------------|
| Radford Nakamura | Individual   | Oppose             | Written Testimony Only |

Comments:

*Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:*

*I strongly oppose HB1369, which seeks to repeal Hawaii’s solar investment tax credit. Hawaii’s solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii’s energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii’s clean energy future.*

Sincerely,

*Radford Nakamura*

**HB-1369**

Submitted on: 2/15/2025 4:00:31 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By | Organization | Testifier Position | Testify                |
|--------------|--------------|--------------------|------------------------|
| Jeff Lum     | Individual   | Oppose             | Written Testimony Only |

Comments:

*Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:*

*I strongly oppose HB1369, which seeks to repeal Hawaii’s solar investment tax credit. Hawaii’s solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii’s energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii’s clean energy future.*

*aloha, Jeff Lum*

*"Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:  
I strongly oppose HB1369, which seeks to repeal Hawaii's solar investment tax credit.*

*Hawaii's solar tax credit has been critical in making clean energy affordable for residents and businesses, supporting thousands of local jobs. Repealing it would slow our transition to 100% renewable energy and increase reliance on expensive fossil fuels.*

*Currently HECO still relies on 66.7% Oil in their percentage of fuel mix for electrical generation. My last Maui HECO bill was 49.5 cents per kWh. What will it be in 12 months?*

*It would create a barrier for families and businesses looking to invest in solar. It will also eliminate local contractors that service existing systems, making residential solar owners "Orphans". Their investments will turn to dust and give renewable energy a very bad name.*

*Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy.*

*I urge you to reject HB1369 and carry out the the Hawaii State Energy Office 2024 spending plan of over 10,000,000.00 for:*

***Community Engagement***

***Market Transformation***

***Workforce Development***

***Technical Assistance***

***Energy Efficiency***

[Clean Energy Vision - Hawaii's State Energy Office - Hawaii.gov](https://www.hawaii.gov/energy/clean-energy-vision)

The goal of the Hawaii's **Clean Energy Initiative** is to achieve 100 percent **clean energy** by 2045.

Yours sincerely,  
Paul Spencer  
Kula Maui Hawaii

**HB-1369**

Submitted on: 2/15/2025 4:28:54 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Parker Johnson      | Individual          | Oppose                    | Written Testimony Only |

Comments:

Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:

I strongly oppose HB1369, which seeks to repeal Hawaii’s solar investment tax credit. Hawaii's solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii’s energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. Please reject HB1369 and protect Hawaii’s clean energy future.

I am born and raised in Kaneohe and have solar on my home. After the Lahaina wildfires and the recent storms, everyone should try to make the switch to solar if they are able to. We need more resiliency and solar provides this. HECO has not been reliant and we need to be able to protect ourselves and our families.

Mahalo,

Parker Johnson

**HB-1369**

Submitted on: 2/15/2025 5:12:16 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Michael Walsh       | Individual          | Oppose                    | Written Testimony Only |

Comments:

Chair Yamashita & members of the committee:

I would like to express my strong opposition to House Bill 1369. Hawaii's solar tax credit is pivotal for both providing affordable clean energy to Hawaii residents and the state meeting it's renewable energy goals.

Hawaii is uniquely positioned to continue leading the county in solar energy utilization, an accomplishment we can all take pride in having a hand in. With the uncertainty of that same commitment at the federal level it is more important than ever that you help us renew our support for renewable energy.

I urge you all to vote no on the proposed legislation. Doing so will ensure increasing numbers of our residents are able to make the transition to a more sustainable, affordable, and reliable method of powering their homes.

Mahalo,

Michael Walsh

**HB-1369**

Submitted on: 2/15/2025 10:02:39 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| David Thompson      | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

This bill would be devastating for the industry and the economy. I strongly oppose this bill.

**HB-1369**

Submitted on: 2/16/2025 10:27:27 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By | Organization | Testifier Position | Testify                |
|--------------|--------------|--------------------|------------------------|
| Alison Week  | Individual   | Oppose             | Written Testimony Only |

Comments:

**Testimony in Opposition to HB1369**

Aloha Chair and Members of the Committee,

My name is Alison Week, and I am an independent filmmaker producing content in Hawai‘i. Over the past couple of years, I have independently produced two feature films in the state—a documentary called *Island Cowgirls*, which was produced in partnership with Pacific Islanders in Communications and premiered on national PBS in 2023, and *Chaperone*, a narrative feature shot and produced in Hilo. Without Hawai‘i’s existing film tax incentives, we would not have been able to make a film like *Chaperone*. Since its premiere at the Slamdance Film Festival in 2024 where it won the Grand Jury award for Best Breakout Narrative, it has been selected to screen at over 20 film festivals around the world.

While I recognize that our current incentive system has room for improvement, repealing the Motion Picture, Digital Media, and Film Production Income Tax Credit would be a devastating blow to Hawai‘i’s film and media industry. Independent filmmaking is already an immense challenge in today’s market, and Hawai‘i’s high cost of business makes it even more difficult. Without tax incentives, we simply cannot compete with other locations that actively invest in their creative sectors. Countries like Canada have tax treaties that attract productions, while places like Ireland offer robust incentives that foster long-term industry growth. Even within the U.S., other states have stronger incentive programs that draw productions away from Hawai‘i (up to 40% in Louisiana) and a lower cost of living that lowers the overall cost of production.

We are already seeing the consequences of our lack of competitive incentives. Major productions that once filmed here, are now shooting in places like Thailand and Japan, or like *Chief of War*, relocated to New Zealand where the US dollar simply goes further. If we continue to strip away what little incentive we do offer, we will see an exodus of local talent and industry professionals, further weakening our ability to sustain a viable film sector.

This is a pivotal moment for Hawai‘i’s creative economy. Rather than dismantling the little support we have, we should be exploring ways to expand and refine our incentives to maximize economic opportunities. The state has recently taken promising steps to support locally developed creative works through the latest RFP-25-002-CID, but without a strong ecosystem—including tax incentives—these projects will struggle to attract the necessary investment and talent to succeed going forward.

I urge you to oppose HB1369 and protect the future of Hawai'i's film and media industry -- a vital sector in our state for art, commerce, and education.

Thank you for your time and consideration.

Sincerely,  
Alison Week

**HB-1369**

Submitted on: 2/16/2025 11:02:10 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Sally "Kalei" Davis | Individual          | Oppose                    | Written Testimony Only |

Comments:

Aloha,

I am Sally "Kalei" Davis.

I have been member of SAG/AFTRA since 1979 and have worked in the Hawaii Film Industry for 40 years. There are currently NO productions filming here. Thousands of actors, Teamsters, IATSE, DGA are out of work!

Shows that are Hawaii based are filming in New Zealand or Atlanta, BECAUSE we need to RAISE the tax cap to 100M to compete, NOT Eliminate it!

If this Bill 1369 passes, it will be the nail in coffin for our Hawaii Film Industry! Why would anyone want that?

Mahalo nui,

Sally "Kalei" Davis

**HB-1369**

Submitted on: 2/16/2025 11:42:32 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Randall Yokota      | Individual          | Oppose                    | Written Testimony Only |

Comments:

Aloha, to the Members of the Committee,

Thank you for the opportunity to testify in OPPOSITION of HB1369 . This measure calls for the repeal of certain credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws. Specifically, if passed, the bill will repeal our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law."

RELATING TOTAXATION. SAG-AFTRA represents over 1400 actors, recording artists and media professionals in our state. We are the professional performers working in front of the camera and behind the microphone. The SAG-AFTRA Hawai'i Local has a long-standing history of protecting performers in all areas of the entertainment, advertising, and media industries. We are grateful for the Legislature's continued support. The tax credit to qualified producers has been a beneficial incentive, creating thousands of jobs for local people to support their families and enrich our community. In addition to contributing to the vibrancy of our creative community, this industry also pumps money into our economy. As the latest DBEDT figures indicate, in 2024, our film and television industry generated \$324,150,100 in sales or economic activity, \$20,235,960 in estimated tax.

Mahalo, for your time.

**HB-1369**

Submitted on: 2/16/2025 12:12:48 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Jodie Yee           | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

I am in opposition.

**HB-1369**

Submitted on: 2/16/2025 12:51:32 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Krista Carella      | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

I strongly oppose HB1369. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, (Including myself) many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

**HB-1369**

Submitted on: 2/16/2025 12:56:12 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Isidro Villaflor    | PV Tech             | Oppose                    | Written Testimony Only |

Comments:

Aloha,

I strongly appose this bill! The solar tax credits are crucial to achieve the state's goal to be 100% clean energy in 10 years. Every dollarr save from getting solar gets respent back to the state. These solar tax credits also provide thousands of job for the state of Hawaii. I strongly appose this bill.

Mahalo

Sid Villaflor

PV Tech

**HB-1369**

Submitted on: 2/16/2025 3:02:43 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Kathy Shimata       | Individual          | Oppose                    | Written Testimony Only |

Comments:

Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:

I strongly oppose HB1369, which seeks to repeal Hawaii’s solar investment tax credit.

Frankly, I'm shocked even to see this regressive bill get this far. I'm not naive, the only way this bill got so far is that it is supported by members of the fossil fuel industry. Look around, we live in Hawaii. The sun shines most of the time & provides FREE energy. Why wouldn't we use it as much as possible?

Hawaii's solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii’s energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii’s clean energy future.

Mahalo,

Kathy Shimata

Honolulu. 96822

**HB-1369**

Submitted on: 2/16/2025 3:06:38 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By  | Organization | Testifier Position | Testify                |
|---------------|--------------|--------------------|------------------------|
| Carol Peacock | Individual   | Oppose             | Written Testimony Only |

Comments:

*Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:*

*OUR OHANA & myself strongly oppose HB1369, which seeks to repeal Hawaii's solar investment tax credit. Hawaii's solar tax credit has been instrumental in making clean energy affordable for OUR Home, other residents and businesses, supporting thousands of local jobs, and strengthening Hawaii's energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii MUST take local action to strengthen (not weaken) its commitment to renewable energy. I urge YOU to reject HB1369 and protect Hawaii's clean energy future.*

***Importantly, this bill should NEVER have had just a single committee referral to FIN. The bill covers many issues that are unrelated to the budget and the FIN committee does not have the expertise to review. There are subjects in this measure that clearly should have been the purview of the EEP committee. Rather than moving forward with this scheduled hearing, I strongly urge that this measure be re-referred to BOTH EEP and FIN and this hearing CANCELLED.***

***Mahalo!***

*Carol on Kauai*

**HB-1369**

Submitted on: 2/16/2025 3:11:22 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By  | Organization | Testifier Position | Testify                |
|---------------|--------------|--------------------|------------------------|
| Sally Lambert | Individual   | Oppose             | Written Testimony Only |

Comments:

*Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:*

*I strongly oppose HB1369, which seeks to repeal Hawaii’s solar investment tax credit. Hawaii’s solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii’s energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii’s clean energy future.*

*Our family was an early adopter of solar PV and we support every household or business that wants to invest in Solar Energy. The Solar Tax Credit made it possible for us to personally afford such a large investment. In Hawaii, where we have abundant sunshine it is a NO BRAINER to **continue to support** the Solar Tax Credit.*

***In addition, I strongly urge that this measure be re-referred to BOTH EEP and FIN and this hearing be cancelled.***

***Mahalo!***

**HB-1369**

Submitted on: 2/16/2025 3:51:13 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b>   | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|-----------------------|---------------------|---------------------------|------------------------|
| Cindy Turner-de Vries | Individual          | Oppose                    | Written Testimony Only |

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the committee:

I strongly oppose HB1369, which seeks to repeal Hawai‘i’s solar investment tax credit.

This tax credit was pivotal to our installing a solar energy system on our home. We would not have been able to afford to solar without this credit.

Repealing this credit would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty under the Trump administration, Hawai‘i must take local action to strengthen its commitment to renewable energy.

I urge you to reject HB1369 and protect Hawai‘i’s clean energy future.

Cindy Turner-de Vries  
Kailua, Oahu

**HB-1369**

Submitted on: 2/16/2025 3:57:10 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| J. Takane           | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

Oppose any bill negatively impacts our fight against climate change

**HB-1369**

Submitted on: 2/16/2025 4:34:09 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Brodie Lockard      | Individual          | Oppose                    | Written Testimony Only |

Comments:

This terrible bill would **repeal Hawaii’s solar investment tax credit**. This tax credit has been one of Hawaii’s most effective tools in driving solar adoption, enhancing energy resilience, and keeping clean energy affordable for residents and businesses. Its repeal would be devastating for Hawaii’s residents and businesses.

**Repealing this tax credit would:**

- **Slow down Hawaii’s clean energy progress** and make it harder for families to adopt solar and protect themselves from high electricity prices.
- **Jeopardize local jobs** in the solar and energy storage industry.
- **Increase dependence on expensive, polluting, and volatile fossil fuels**, making our state less energy secure.
- **Worsen economic uncertainty for local families and businesses**, especially given instability in federal clean energy incentives.

**HB-1369**

Submitted on: 2/16/2025 4:35:29 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| TOM DIGRAZIA        | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

Strongly oppose this bill!

**HB-1369**

Submitted on: 2/16/2025 5:06:31 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| David Ball          | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

To the Members of the Committee,

Support for residential solar is a pillar of our commitment to a sustainable future. Please defeat this bill that takes us in the wrong direction.

With aloha,

David Ball, Waialae-Kahala

**HB-1369**

Submitted on: 2/16/2025 7:53:12 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By    | Organization | Testifier Position | Testify                |
|-----------------|--------------|--------------------|------------------------|
| B.A. McClintock | Individual   | Oppose             | Written Testimony Only |

Comments:

*I strongly oppose HB1369, which seeks to repeal Hawaii's solar investment tax credit. Hawaii's solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii's energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii's clean energy future.*

***Importantly, this bill should never have had just a single committee referral to FIN. The bill covers many issues that are unrelated to the budget and the FIN committee does not have the expertise to review. There are subjects in this measure that clearly should have been the purview of the EEP committee. Rather than moving forward with this scheduled hearing, I strongly urge that this measure be re-referred to BOTH EEP and FIN and this hearing cancelled.***

***Mahalo!"***

**HB-1369**

Submitted on: 2/16/2025 10:43:20 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Dale Jensen         | Individual          | Oppose                    | Written Testimony Only |

Comments:

Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:

I strongly oppose HB1369, which seeks to repeal Hawaii’s solar investment tax credit. Hawaii's solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii’s energy resilience. Doesn't Hawaii have a mandate to achieve 100% renewable energy? How does this bill help to achieve that objective? With federal clean energy incentives facing uncertainty under the current administration, Hawaii must take state action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii’s clean energy future.

Thank you,

Dale Jensen

Professional Engineer, Kailua

**HB-1369**

Submitted on: 2/17/2025 6:07:55 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Stacy K. Tang       | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

Repealing Solar tax credits would be a step backwards. During this presidential administration, where we seem to be taking 50 steps backwards on our journey to ecological health, I truly hope Hawaii can stand on the right side, of history an oppose the president's lunacy. The current tax credit has been one of Hawaii's most effective tools in driving solar adoption, enhancing energy resilience and keeping clean energy affordable for residents and businesses. Slowing down the clean energy progress in Hawaii, makes NO SENSE. Considering the instability in federal clean energy incentives, removing Hawaii's incentives will most certainly NOT HELP HAWAII FAMILIES through the finacial hardships of high electricity prices. Passing this bill will, however increase dependence on polluting and expensive fossil fuels and jeopardize local jobs in the solar and energy storage industry. Currently, the tax credit generates more than three dollars of private and federal investment for every state dollar. It provides multiplier effects of 2X to 4X, fueling economic growth, job creation and surplus excise and income tax revenue across the islands. PLEASE, throw out HB1369.

**HB-1369**

Submitted on: 2/17/2025 6:36:00 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| brett gobar         | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

HECO has ALREADY convinced PUC to do away with NET METERING (bring it back !)  
Hawaii's sun allows us to set an example to the WORLD by rapidly adopting SOLAR PV and  
wind POWERed electric, both for our grids, and incorporating MICRO GRIDS and individually  
owned ROOF TOP SOLAR ! independantly owned systems, micro grids and rooftop strengthen  
our system vs. terrorism and GRID FAILURES ! Please keep and increase solar tax credits and  
similiar SUBSIDIES. remove subsidies from FOSSIL FUELS WHICH are already obscenely  
profitable ! Mahalo !

**HB-1369**

Submitted on: 2/17/2025 7:07:44 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Jay Zarghami        | Individual          | Oppose                    | Written Testimony Only |

Comments:

Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:

As a 30-year resident of Hawaii and active participant in forwarding Hawaii's renewable energy goals/mandate, I strongly oppose HB1369, which seeks to repeal Hawaii's solar investment tax credit. Having worked as an engineer and policy professional to advance renewable energy adoption in other parts of the country, from California to Puerto Rico and other developing island nations, I have seen first hand the detrimental and direct impact that the lack of financial incentives has on renewable energy adoption and to local economies in general. A prime example is where in Puerto Rico, lacking tax incentives for consumer renewable energy investment, outside leasing companies ("Third-Party Owners") from the mainland reap federal benefits as well as directing lease/annuity payments out of the territory to those mainland companies, which are a further drain on the local economy. Without local incentives for local ownership, third-party ownership from outside the state will unfortunately become the only viable option for many residents, and another detriment to our local economy.

Hawaii's solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii's energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy.

I urge you to reject HB1369 and protect Hawaii's clean energy future.

With best regards,

Jay N. Zarghami

**HB-1369**

Submitted on: 2/17/2025 8:50:10 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Ken Stover          | Individual          | Oppose                    | Written Testimony Only |

Comments:

"Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee: I strongly oppose HB1369, which seeks to repeal Hawaii's solar investment tax credit. Hawaii's solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii's energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii's clean energy future.

**HB-1369**

Submitted on: 2/17/2025 9:00:22 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Maureen Brock       | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

I oppose HB1369. We should continue to financially encourage property owners to switch to/expand solar/renewable energy options.

**HB-1369**

Submitted on: 2/17/2025 9:04:46 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By        | Organization | Testifier Position | Testify                |
|---------------------|--------------|--------------------|------------------------|
| Ryder Austin-Swatek | HNU Energy   | Oppose             | Written Testimony Only |

Comments:

*Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:*

*I strongly oppose HB1369, which seeks to repeal Hawai‘i’s solar investment tax credit. Hawai‘i’s solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawai‘i’s energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawai‘i must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawai‘i’s clean energy future.*

*I have personally worked in the solar industry for 15 years and have seen the direct impact these projects have had on our local economy. Having been born and raised on Maui I am deeply committed to the environment and the future it holds for my children and future generations. Renewable energy projects are so different in character and intent than the "next luxury home" or "another resort". They are true to their intent and keep locals working. In a time where our federal government may not be committed to the solar energy industry, it is time for Hawai‘i to stay the course.*

**HB-1369**

Submitted on: 2/17/2025 9:21:08 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Douglas Perrine     | Individual          | Oppose                    | Written Testimony Only |

Comments:

I oppose HB1369 primarily because of my objection to the striking of Section235-12.5 tax credit on installation of renewable energy installations, which can be found way down on p. 44. This tax credit has been effective in moving Hawaii towards its renewable energy goals, but has not gotten us there yet. We still have a long way to go, and we still need this credit. Apart from that, this bill should be stopped here because of its anti-democratic nature. It lumps together changes effecting property rentals, aircraft leasing, the motion picture industry, etc., creating a monstrosity of a bill that few people could even find the time to read through. Each of these items needs to be considered separately, so that legislators can vote for or against each one based on its own merits. Lumping many unrelated topics into a single bill does not allow fair deliberation of each topic, and runs contrary to the proper functioning of a democracy.

**HB-1369**

Submitted on: 2/17/2025 9:21:33 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Georgia L Hoopes    | Individual          | Oppose                    | Written Testimony Only |

Comments:

*Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:*

*I strongly oppose HB1369, which seeks to repeal Hawaii’s solar investment tax credit. Hawaii’s solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii’s energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii’s clean energy future.*

*Mahalo*

*Georgia Hoopes, Kalaheo*

**HB-1369**

Submitted on: 2/17/2025 9:48:19 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Stephanie Austin    | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

Please do not pass this bill as written as it removes the tax credit for installing solar energy!  
Hawaii has abundant sunshine, and has made great strides to replace imported fuel with solar energy!

The cost of living in Hawaii is increasingly challenging: this tax credit is of twofold importance - decreasing our reliance on imported fuel, and affording a lower cost of living for residents!  
Please do not pass with bill unless this section is deleted!

**HB-1369**

Submitted on: 2/17/2025 9:51:40 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| pamela burrell      | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

Aloha House Members,

I feel this bill needs more review. It potentially has far reaching impacts on issues relating to energy and our environment. While the current administration seeks to admonish the green energy sectors nationwide, we have our own local will of the people to promote clean energy in the middle of the Pasific.

Please reconsider HB1369 and all it involves.

Thank you for your concideration.

Pamela Burrell, Kalihiwai, Kaua'i 96754

**HB-1369**

Submitted on: 2/17/2025 10:09:00 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Scott Saville       | LegaSea Energy      | Oppose                    | Written Testimony Only |

Comments:

**Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:**

**I STRONGLY oppose HB1369, which seeks to repeal Hawaii’s solar investment tax credit. Hawaii's solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii’s energy resilience.**

**Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii’s clean energy future.**

**Thank you,**

**Scott Saville - LegaSea Energy**



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**HNU-ENERGY**  
Harnessing the Power of Light

Statement of  
Dr. Michael Reiley  
President, HNU Energy  
before the  
**House Committee on FIN**  
Wednesday, February 19, 2025  
2:30 p.m.  
State Capitol, Conference Room 308

In consideration of  
**HB1369**  
**RELATING TO TAXATION**

HNU Energy **STRONGLY OPPOSES** HB1369, which Authorizes the Repeals certain credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws.

My company, HNU Energy headquartered on Maui, has been a leader in renewable energy design, construction and financing for 18 years. We have multiple awards including from the Asia-Pacific Economic Cooperative (APEC) and the U.S. Space Force for pioneering and deploying energy generation and storage solutions.

There are several sections of HB1369 that I oppose, but the most detrimental is Section 15, which repeals the “Renewable energy technologies; income tax credit”. Our renewable energy business has contributed many tens of millions of dollars to the Hawaiian economy and has provided livelihood and living-wage careers to hundreds of staff through the years, including construction professionals, professional engineers, electricians, installers and office staff.

Hawaii was first in the nation to mandate 100% renewable energy, and Gov. Green recently accelerated the timeline to achieve the goal much sooner. The impressive progress toward this goal has been fueled by both Federal and State tax incentives, which are both critically needed to reach the goal and sustain the renewable energy industry, which has suffered numerous setbacks including the termination of Net Metering, COVID and the Maui wildfires. Many companies have not survived the “Solar Coaster”, but those of us who have, rely on these tax incentives.

I have been President of HNU Energy for over 15 years, so I am keenly aware of how crucial the Hawaii State tax credit is. I know that Rep. Yamashita has enjoyed the benefits of the benefits of PV for many years including the tax credits, as my company is the one that designed and installed his system.

Again, I strongly oppose this measure. Please vote “NO” on HB1369.

**HB-1369**

Submitted on: 2/17/2025 10:45:14 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By | Organization | Testifier Position | Testify                |
|--------------|--------------|--------------------|------------------------|
| L. Osterer   | Individual   | Oppose             | Written Testimony Only |

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the committee:

I strongly oppose HB1369, a bill that **repeals Hawaii’s solar investment tax credit**, scheduled fWed, Feb 19 at 2:30pm before your committee. This tax credit has been one of Hawaii’s most effective means of keeping clean energy affordable for residents and businesses. Its repeal would be backwards for renewable energy resilience.

The solar investment tax credit generates **more than three dollars of private and federal investment for every state dollar** and therefore multiplies **effects of 2x to 4x**, for economic growth. Repealing the Hawaii tax credit will cause families to miss the critical federal and outside investments that help our local economy.

**Repealing this tax credit**

- **Could cost taxpayers** high electricity prices.
- **Decrease local jobs** in the solar and energy storage industry.
- **Increase dependence on polluting fossil fuels.**

Rather than moving forward with this scheduled hearing, I strongly urge that this measure be re-referred to EEP first, with the hearing rescheduled until EEP has reviewed.

Thank you so much for your reconsideration,

**HB-1369**

Submitted on: 2/17/2025 11:05:00 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Glenn Choy          | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

i strongly oppose this bill. Thank you

**HB-1369**

Submitted on: 2/17/2025 11:15:06 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By | Organization | Testifier Position | Testify                |
|--------------|--------------|--------------------|------------------------|
| De Austin    | Individual   | Comments           | Written Testimony Only |

Comments:

Aloha,

Reportedly, the Chair of House Finance, Rep. Kyle Yamashita, is the sole sponsor of HB1369. This bill is seeking to eliminate renewable energy and related tax credits. This makes very little sense since isn't it Hawaii's long-term goal to become 100% renewable energy, correct?

At the very least, with decreased Federal support for green energy sources, we should be **increasing tax credits to compensate for the reduced Federal support.**

HB1369 also amends the existing solar hot water heater mandate in a manner that has nothing to do with the budget.

HB1369 should have also been referred to the committee on Energy & Environmental Protection, (EEP) Chaired by Representative Nicole Lowen.

The HB1369 should undergo a joint committee review, with public input sought and respected.

D. Austin

Kihei, Maui

**HB-1369**

Submitted on: 2/17/2025 11:50:31 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| HENRY IAN CUSICK    | SAG-AFTRA           | Oppose                    | Written Testimony Only |

Comments:

This measure calls for the repeal of certain credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws. Specifically, if passed, the bill will repeal our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

Mahalo

HI Cusick

**HB-1369**

Submitted on: 2/17/2025 12:00:14 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Shannon Rudolph     | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

Oppose! Such a shameful bill. It should never have gone straight to Finance.

**HB-1369**

Submitted on: 2/17/2025 12:14:42 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Tadia Rice          | Individual          | Oppose                    | Written Testimony Only |

Comments:

House Finance Committee

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House Finance Committee,

I strongly oppose HB1369, which seeks to repeal Hawaii’s solar investment tax credit. Hawaii's solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii’s energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii’s clean energy future.

Importantly, this bill should never have had just a single committee referral to FIN. The bill covers many issues that are unrelated to the budget and the FIN committee does not have the expertise to review. There are subjects in this measure that clearly should have been the purview of the EEP committee. Rather than moving forward with this scheduled hearing, I strongly urge that this measure be re-referred to BOTH EEP and FIN and this hearing cancelled.

Mahalo for your work.

**HB-1369**

Submitted on: 2/17/2025 12:17:52 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By     | Organization | Testifier Position | Testify                |
|------------------|--------------|--------------------|------------------------|
| Pamela Gring-Fee | Individual   | Oppose             | Written Testimony Only |

Comments:

Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:

I strongly oppose HB1369, which seeks to repeal Hawaii’s solar investment tax credit. Hawaii’s solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii’s energy resilience, and preserving the enviromental quality of the islands. Repealing the tax credit would slow our transition to the goal of 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii’s clean energy future.

**Importantly, this bill should never have had just a single committee referral to FIN. The bill covers many issues that are unrelated to the budget and the FIN committee does not have the expertise for review. There are subjects in this measure that clearly should have been the purview of the EEP committee. Please cancel this hearing and re-refer to BOTH EEP and FIN committees.**

Mahalo,

Pamela Gring-Fee

**HB-1369**

Submitted on: 2/17/2025 12:34:59 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By    | Organization | Testifier Position | Testify                |
|-----------------|--------------|--------------------|------------------------|
| Christine Bacon | Individual   | Oppose             | Written Testimony Only |

Comments:

Representative Kyle Yamashita, Chair

Representative Jenna Takenouchi, Vice Chair

House Committee on Finance

Wednesday, February 19, 2025

2:30PM, House conference room 308

Hawai'i State Capitol

Opposition to HB1369

Aloha Chair Kyle Yamashita, Vice Chair Jenna Takenouchi, and Members of the Committee,

My name is Christine Bacon and I am a 12th grade student at Mililani High School. I am writing to testify my opposition to HB1369, which proposes the repeal of certain credits, deductions, and exemptions under Hawai'i's income tax, general excise tax, and use tax laws. I believe this bill would have negative results for both families and businesses in Hawai'i.

The elimination of these tax breaks would place an excessive financial stress on hardworking individuals and small businesses who are already struggling with Hawai'i's high cost of living. These credits and deductions exist to provide relief, encourage economic activity, and ensure the viability of local businesses. The repeal of these tax provisions could lead to unintended consequences, such as higher prices for consumers, reduced employment opportunities, and a lower quality of life for Hawai'i's families.

I respectfully request that you oppose HB1369 and seek alternatives that preserve tax fairness while encouraging economic stability. Mahalo for the opportunity to provide testimony on this important matter.

Sincerely,

Christine Bacon  
Mililani High School

**HB-1369**

Submitted on: 2/17/2025 1:09:04 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Nadine Ferraro      | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

I strongly oppose HB1369

We need to help ou ohana with solar investment tax credits that would in turn help our state's energy goals and benefit the planet.

**HB-1369**

Submitted on: 2/17/2025 1:13:48 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By | Organization | Testifier Position | Testify                |
|--------------|--------------|--------------------|------------------------|
| Greg Tjapkes | Individual   | Oppose             | Written Testimony Only |

Comments:

Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:

I strongly oppose HB1369, which seeks to repeal Hawaii’s solar investment tax credit. Solar energy is the key to Hawaii Achieveing Energy Independence, and residential solar, assisted by tax credits, offers the homeowners the opportunity to make an impact help achieve Hawaii's clean energy goals, and reduce the burden of high electricity bills.

**Repealing this tax credit would:**

- **Slow down Hawaii’s clean energy progress** and make it harder for families to adopt solar and protect themselves from high electricity prices.
- **Jeopardize local jobs** in the solar and energy storage industry.
- **Increase dependence on expensive, polluting, and volatile fossil fuels**, making our state less energy secure.
- **Worsen economic uncertainty for local families and businesses**, especially given instability in federal clean energy incentives.

Please vote 'NO' on HB1369

Sincerely,

Greg Tjapkes

Kailua, HI

**HB-1369**

Submitted on: 2/17/2025 1:25:37 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Not Relevant        | Individual          | Oppose                    | Written Testimony Only |

Comments:

Dear Chair Yamashita, Vice Chair Takenouchi, and Members of the Committee,

I strongly oppose HB1369, which seeks to eliminate Hawaii’s solar investment tax credit. This tax credit has been essential in making clean energy accessible to residents and businesses, supporting thousands of local jobs, and enhancing Hawaii’s energy resilience. Its repeal would slow our progress toward 100% renewable energy, increase dependence on costly fossil fuels, and create financial uncertainty for families and businesses investing in solar. With federal clean energy incentives in flux, Hawaii must reinforce—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and safeguard Hawaii’s clean energy future.

**HB-1369**

Submitted on: 2/17/2025 1:32:10 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| michael do          | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

*Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee*

I oppose HB1369, which will repeal Hawaii's solar investment tax credit. This would make it more difficult for Hawaii to obtain clean energy and cut down on local jobs that the Renewable Sector has created. With the uncertainty of the federal clean energy incentives, Hawaii should take action and strengthen its commitment to renewable energy. Please reject HB1369.

-Michael Do

**HB-1369**

Submitted on: 2/17/2025 2:38:58 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Emiko Cooper        | Individual          | Oppose                    | Written Testimony Only |

Comments:

**Representative Kyle Yamashita, Chair**

**Representative Jenna Takenouchi, Vice Chair**

**House Committee on Finance**

**Wednesday February 19, 2025**

**2:30PM, House conference room 308**

**Hawaii State Capitol**

**Opposition to HB1369**

**Aloha Chair Yamashita, Vice Chair Takenouchi, and Members of House Committee on Finance,**

**My name is Emiko Cooper, and I am currently a senior at Mililani High School. I strongly oppose HB1369, which seeks to repeal Hawaii’s solar investment tax credit. This tax credit supports many families across the island and brings Hawaii closer to achieving its clean energy goals. Removing this credit would result in higher electricity costs and increased pollution in our environment.**

**As a student and local resident, I understand the importance of helping families save money rather than making energy solutions more expensive and less accessible. Taking away this tax credit would create unfair financial burdens, especially for families who may struggle keeping up with rising energy prices. Repealing HB1369 would decrease our use of renewable energy, slowing down Hawaii’s progress toward a more sustainable**

**future. Having to rely on nonrenewable energy sources and fossil fuels would lead to more pollution, negatively affecting the health of our communities and future generations.**

**To support Hawaii's clean energy goals and help families thrive, I suggest that you consider opposing HB1369. Thank you for the opportunity to testify.**

**Sincerely,**

**Emiko Cooper**

**Mililani High School**

**HB-1369**

Submitted on: 2/17/2025 2:43:42 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Yuko Ahina          | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

This tax credit has been one of Hawaii's most effective tools in driving solar adoption, enhancing energy resilience, and keeping clean energy affordable for residents and businesses. Its repeal would be devastating for Hawaii's residents and businesses.

**HB-1369**

Submitted on: 2/17/2025 2:52:31 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By  | Organization | Testifier Position | Testify                |
|---------------|--------------|--------------------|------------------------|
| Lisa Mitchell | Individual   | Oppose             | Written Testimony Only |

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee on Finance,

My name is Lisa Mitchell. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly oppose HB1369**, relating to taxation.

This measure calls for the repeal of certain credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws. Specifically, if passed, the bill will repeal our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in many ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the line item striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

**I strongly oppose HB1369. I urge your committee to defer this bill.** Thank you for the opportunity to testify.

Sincerely,

Lisa Mitchell

**HB-1369**

Submitted on: 2/17/2025 3:00:37 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Keahi Kuikahi       | Individual          | Oppose                    | Written Testimony Only |

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee on Finance,

My name is Keahi S Kuikahi. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. I strongly oppose HB1369, relating to taxation.

This measure calls for the repeal of certain credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws. Specifically, if passed, the bill will repeal our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the line item striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

I strongly oppose HB1369. I urge your committee to defer this bill. Thank you for the opportunity to testify.

In Solidarity,

Keahi S Kuikahi

**HB-1369**

Submitted on: 2/17/2025 3:12:43 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By    | Organization | Testifier Position | Testify                |
|-----------------|--------------|--------------------|------------------------|
| Matthew Fauatea | Individual   | Oppose             | Written Testimony Only |

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee on Finance,

My name is Matthew Fauatea. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly oppose HB1369**, relating to taxation.

This measure calls for the repeal of certain credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws. Specifically, if passed, the bill will repeal our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the line item striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

**I strongly oppose HB1369. I urge your committee to defer this bill.** Thank you for the opportunity to testify.

In Solidarity,

Matthew Fauatea

**HB-1369**

Submitted on: 2/17/2025 3:15:35 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Joseph Barrett      | Individual          | Oppose                    | Written Testimony Only |

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee on Finance,

My name is Joseph Barrett. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. I strongly oppose HB1369, relating to taxation.

This measure calls for the repeal of certain credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws. Specifically, if passed, the bill will repeal our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the line item striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

I strongly oppose HB1369. I urge your committee to defer this bill. Thank you for the opportunity to testify.

In Solidarity,

Joseph Barrett

**HB-1369**

Submitted on: 2/17/2025 3:48:08 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By    | Organization | Testifier Position | Testify                |
|-----------------|--------------|--------------------|------------------------|
| Thomas h. Penny | Individual   | Oppose             | Written Testimony Only |

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee on Finance,

My name is Thomas h. Penny. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly oppose HB1369**, relating to taxation.

This measure calls for the repeal of certain credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws. Specifically, if passed, the bill will repeal our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the line item striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

**I strongly oppose HB1369. I urge your committee to defer this bill.** Thank you for the opportunity to testify.

In Solidarity, Thomas H. Penny



**HB-1369**

Submitted on: 2/17/2025 3:53:37 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Carol Janezic       | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

*Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:*

*I strongly oppose HB1369, which seeks to repeal Hawaii's solar investment tax credit.*

**HB-1369**

Submitted on: 2/17/2025 3:57:30 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Kristin Sifton      | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

While I understand the immediate need for the state to conserve resources, the line item striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

I strongly oppose HB1369. I urge your committee to defer this bill. Thank you for the opportunity to testify.

In Solidarity,

Kristin sifton

**HB-1369**

Submitted on: 2/17/2025 4:13:35 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By | Organization          | Testifier Position | Testify                |
|--------------|-----------------------|--------------------|------------------------|
| Casey Goepel | Clean Energy Services | Oppose             | Written Testimony Only |

Comments:

*Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:*

*I strongly oppose HB1369, which seeks to repeal Hawaii’s solar investment tax credit. Hawaii’s solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii’s energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. My family, employees, and the residents of the state who could all benefit from affordable clean energy have relied on this state credit for years and will be at risk from this bill. I urge you to reject HB1369 and protect Hawaii’s clean energy future.*

**HB-1369**

Submitted on: 2/17/2025 4:20:31 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By  | Organization | Testifier Position | Testify                |
|---------------|--------------|--------------------|------------------------|
| Kelly Kraynek | Individual   | Oppose             | Written Testimony Only |

Comments:

My name is Kelly Kraynek . I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly oppose HB1369**, relating to taxation.

This measure calls for the repeal of certain credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws. Specifically, if passed, the bill will repeal our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the line item striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

**I strongly oppose HB1369. I urge your committee to defer this bill.** Thank you for the opportunity to testify.

In Solidarity,

Kelly Kraynek]

**HB-1369**

Submitted on: 2/17/2025 4:33:45 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By | Organization | Testifier Position | Testify                |
|--------------|--------------|--------------------|------------------------|
| Laura Toterò | Individual   | Oppose             | Written Testimony Only |

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee on Finance,

My name is Laura Toterò. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly oppose HB1369**, relating to taxation.

This measure calls for the repeal of certain credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws. Specifically, if passed, the bill will repeal our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the line item striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

**I strongly oppose HB1369. I urge your committee to defer this bill.** Thank you for the opportunity to testify.

In Solidarity,

Laura Toterò

**HB-1369**

Submitted on: 2/17/2025 4:35:35 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| ANDREA TORRES       | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

OPPOSE OPPOSE OPPOSE this bill!!!

**HB-1369**

Submitted on: 2/17/2025 4:42:16 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b>            | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|--------------------------------|---------------------------|------------------------|
| laurel brier        | Kauai Climate Action Coalition | Oppose                    | Written Testimony Only |

Comments:

WRONG direction. With federal support for climate action reversing we Must continue our efforts here and fulfill our states commitment to 100% renewable energy The solar tax credit makes it possible for people in Hawaii to do the right thing for our climate and clean air. It is an investment that all home owners should have access to. Do not slow down the momentum and progress that is being made nor the jobs, careers and local businesses that are counting on it. This is an investment in our economy and our environment. Why isn't this bill being heard by other committees?

OPPOSE HB1369 Strengthen our local energy policies - do NOT weaken them

**HB-1369**

Submitted on: 2/17/2025 4:45:22 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By   | Organization | Testifier Position | Testify                |
|----------------|--------------|--------------------|------------------------|
| Erika K Aresta | Individual   | Oppose             | Written Testimony Only |

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee on Finance,

My name is Erika Aresta. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly oppose HB1369**, relating to taxation.

This measure calls for the repeal of certain credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws. Specifically, if passed, the bill will repeal our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the line item striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

**I strongly oppose HB1369. I urge your committee to defer this bill.** Thank you for the opportunity to testify.

In Solidarity,

Erika Aresta

**HB-1369**

Submitted on: 2/17/2025 4:54:35 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Debra Grey          | Individual          | Oppose                    | Written Testimony Only |

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee on Finance,

My name is Debra Grey and I am writing to you as part of the Fandom of MagnumPI to express my strong opposition to HB1369, which relates to taxation in Hawaii.

This measure proposes the repeal of critical credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws. Specifically, if passed, it will eliminate the Hawaii Motion Picture, Digital Media, and Film Production Income Tax Credit. This change would have severe consequences not only for the film industry but also for many individuals and families in Hawaii who rely on these tax incentives for their livelihoods.

While I understand the need for the state to manage its resources carefully, the sweeping removal of income tax credits will have devastating impacts on Hawaii's economy and its residents in both the short and long term. Taxes serve a greater purpose than just revenue collection; they are part of a social contract that funds essential public services and initiatives, ultimately enhancing the quality of life for all residents of Hawaii.

I strongly oppose HB1369 and urge your committee to defer this bill. Thank you for considering my testimony.

In Solidarity,

Debra Grey

**HB-1369**

Submitted on: 2/17/2025 4:55:29 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By   | Organization | Testifier Position | Testify                |
|----------------|--------------|--------------------|------------------------|
| Michele Fowler | Individual   | Oppose             | Written Testimony Only |

Comments:

My name is Michele Fowler. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly oppose HB1369**, relating to taxation.

This measure calls for the repeal of certain credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws. Specifically, if passed, the bill will repeal our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the line item striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

**I strongly oppose HB1369. I urge your committee to defer this bill.** Thank you for the opportunity to testify.

In Solidarity,

Michele Fowler

**HB-1369**

Submitted on: 2/17/2025 4:58:51 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By   | Organization | Testifier Position | Testify                |
|----------------|--------------|--------------------|------------------------|
| Susan Zaguirre | Individual   | Oppose             | Written Testimony Only |

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee on Finance,

My name is Susan Zaguirre. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly oppose HB1369**, relating to taxation.

This measure calls for the repeal of certain credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws. Specifically, if passed, the bill will repeal our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the line item striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

Weakening our ability to have filming come to Hawaii impacts more than just the hundreds of workers actually working on the production itself. It greatly impacts our vendors who are wide ranging from the thousands and thousands of dollars spent just on food alone to the vendors that supply everything from tents to chairs to tables to clothing to office supplies to hardware goods to our local artisans to furniture suppliers to even florists and the list goes on and on. Many of these are small businesses that really feel the impact of our industry and the ground level boost it gives to local people and businesses.

The idea that if a movie or tv show is set in Hawaii they'll have to shoot it in Hawaii has long been debunked. This past year alone at least two movies only shot a small portion of their projects here that were set in Polynesia or Hawaii. They used ATLANTA as Polynesia! They built a few things there and used blue screen. They can make ANYWHERE Hawaii! The other was entirely set in Hawaii but they filmed most of it in NEW ZEALAND!!! Again only a small portion was actually filmed here. So the false notion and arrogance of thinking no place can be Hawaii is not in the least correct. It is already too expensive to shoot here and they WILL go somewhere else and make it LOOK like Hawaii. Trust me Atlanta knows how to do it and make it financially feasible. And so does New Zealand. Again, Chief of War shot most of their first season in New Zealand only doing a small part here. If they get a second season they'll do the same. That is unless we make it much more appealing financially for them. The bottom line is the dollar.

**I strongly oppose HB1369. I urge your committee to defer this bill.** Thank you for the opportunity to testify.

In Solidarity,

Susan Zaguirre

**HB-1369**

Submitted on: 2/17/2025 5:02:53 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By | Organization | Testifier Position | Testify                |
|--------------|--------------|--------------------|------------------------|
| Lisa Higuchi | Individual   | Oppose             | Written Testimony Only |

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee on Finance,

My name is Lisa Higuchi. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly oppose HB1369**, relating to taxation.

This measure calls for the repeal of certain credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws. Specifically, if passed, the bill will repeal our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the line item striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

**I strongly oppose HB1369. I urge your committee to defer this bill.** Thank you for the opportunity to testify.

In Solidarity,

Lisa Higuchi

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee on Finance,

My name is Lisa Higuchi. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly oppose HB1369**, relating to taxation.

This measure calls for the repeal of certain credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws. Specifically, if passed, the bill will repeal our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the line item striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

**I strongly oppose HB1369. I urge your committee to defer this bill.** Thank you for the opportunity to testify.

In Solidarity,

Lisa Higuchi

**HB-1369**

Submitted on: 2/17/2025 5:06:46 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By   | Organization | Testifier Position | Testify                |
|----------------|--------------|--------------------|------------------------|
| Patrick Ah Loy | Individual   | Oppose             | Written Testimony Only |

Comments:

My name is Patrick Ah Loy. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly oppose HB1369**, relating to taxation.

This measure calls for the repeal of certain credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws. Specifically, if passed, the bill will repeal our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the line item striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

**I strongly oppose HB1369. I urge your committee to defer this bill.** Thank you for the opportunity to testify.

In Solidarity,  
Patrick Ah Loy

**HB-1369**

Submitted on: 2/17/2025 5:33:38 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By | Organization | Testifier Position | Testify                |
|--------------|--------------|--------------------|------------------------|
| Susan Toterò | Individual   | Oppose             | Written Testimony Only |

Comments:

My name is Susan Toterò. I'm a parent of a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly oppose HB1369**, relating to taxation.

This measure calls for the repeal of certain credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws. Specifically, if passed, the bill will repeal our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the line item striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

**I strongly oppose HB1369. I urge your committee to defer this bill.** Thank you for the opportunity to testify.

In Solidarity,

Susan Toterò

**HB-1369**

Submitted on: 2/17/2025 5:37:26 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By  | Organization | Testifier Position | Testify                |
|---------------|--------------|--------------------|------------------------|
| Travis Hoover | Individual   | Oppose             | Written Testimony Only |

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee on Finance,

My name is Travis Hoover. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly oppose HB1369**, relating to taxation.

This measure calls for the repeal of certain credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws. Specifically, if passed, the bill will repeal our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the line item striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

**I strongly oppose HB1369. I urge your committee to defer this bill.** Thank you for the opportunity to testify.

In Solidarity,

Travis Hoover

**HB-1369**

Submitted on: 2/17/2025 5:43:40 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By | Organization | Testifier Position | Testify                   |
|--------------|--------------|--------------------|---------------------------|
| Amos Zollo   | Individual   | Oppose             | Written Testimony<br>Only |

Comments:

Why did HB1369 receive only a single referral when a reasonable review of the bill shows it has potentially far reaching impacts on issues relating to energy and the environment? **At minimum HB1369 should have also been referred to the [Committee on Energy & Environmental Protection, \(EEP\)](#) Chaired by Representative Nicole Lowen.** EEP would have reviewed the “subject matter” impact of the proposed tax changes. Are the proposed changes good or bad for the environment and for the renewable energy sector? I urge this legislature to either vote no to stop or re-refer this bill so that it can undergo thorough joint/committee review. Thank you

**HB-1369**

Submitted on: 2/17/2025 5:44:00 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Robert A Marks      | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

Chair and members - it is stunning that this bill is moving when it proposes terrible energy policy. Please kill this bill. In these times especially, it sends a terrible message.

Robert Marks

**HB-1369**

Submitted on: 2/17/2025 5:48:34 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Josh Stanbro        | Individual          | Oppose                    | Written Testimony Only |

Comments:

I am strongly opposed to HB 1369. The Trump Administration is illegally recinding funds and reversing Inflation Reduction Act tax credits that level the playing field for renewable energy. Hawai'i is extremely vulnerable to climate impacts and ships \$5 billion in cash out of the state economy every year to pay for fossil fuels. WE SHOULD BE INCREASING OUR STATE RENEWABLE ENERGY TAX CREDIT AT THIS DIRE MOMENT IN TIME AND NOT CONSIDERING ELIMINATING A VERY SUCCESSFUL PROGRAM THAT PROVIDES CLEAN ECONOMY JOBS, ECONOMIC SECURITY, AND ADDRESSES GLOBAL WARMING. Please defer this bill and do not pull the rug out from under hundreds of businesses and thousands of residents and workers who are building a decentralized clean energy economy. Mahalo nui. Josh Stanbro

**HB-1369**

Submitted on: 2/17/2025 6:29:39 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| John Witeck         | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

I urge you to kill or re-refer HB1369 and preserve existing tax credits for use of solar. With federal policy becoming more hostile to climate change meadures. Hawaii should maintain and strengthen its positive measures and not weaken or end them.

**HB-1369**

Submitted on: 2/17/2025 6:42:07 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Carissa Cabrera     | Individual          | Oppose                    | Written Testimony Only |

Comments:

Aloha Chairs, Vice Chairs, Members of the committee,

I'm writing in strong opposition to HB1369, which would repeal tax credits for residents. This is an important measure that increases in the accessibility of solar energy to residents and ensures that clean energy is available. This generates revenue for the state and represents a growing sector for clean energy in Hawai'i that is incredibly important. PLEASE OPPOSE.

Mahalo for hearing my testimony today,

Carissa Cabrera

**HB-1369**

Submitted on: 2/17/2025 6:42:52 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Julia moritz        | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

My name is Julia moritz I am a Honolulu paramedic. I want renewable energy for the state, and green energy systems being supported. I am absolutely concerned about the effects of climate change in the world and our state. This needs to be accessible to in the islands.

**HB-1369**

Submitted on: 2/17/2025 6:42:55 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Kari Goodbar        | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

I oppose.

**HB-1369**

Submitted on: 2/17/2025 6:43:30 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By | Organization | Testifier Position | Testify                |
|--------------|--------------|--------------------|------------------------|
| Evan Yazawa  | Individual   | Oppose             | Written Testimony Only |

Comments:

Testimony Opposing HB1369: Environmental Concerns

I am writing to express my opposition to House Bill 1369, which proposes the repeal of certain credits, deductions, and exemptions under Hawaii’s income tax, general excise tax, and use tax laws. While I understand the intent to streamline taxation, I am concerned about the potential negative environmental impacts this bill may inadvertently cause.

Impact on Environmental Incentives

Many of the existing tax credits, deductions, and exemptions are designed to encourage environmentally responsible practices among individuals and businesses. For instance, incentives for renewable energy installations, energy-efficient appliances, and sustainable agriculture have been instrumental in promoting green initiatives across the state. The repeal of these incentives could deter future investments in environmentally friendly technologies and practices, slowing our progress toward sustainability goals.

Consequences for Conservation Efforts

Non-profit organizations and community groups dedicated to environmental conservation often rely on tax exemptions to allocate more resources toward their missions. Removing these exemptions could strain their financial capacities, limiting their ability to protect natural habitats, conduct research, and engage in public education. This, in turn, could lead to a decline in conservation activities at a time when environmental stewardship is crucial.

Potential Increase in Environmental Degradation

Without financial incentives to adopt eco-friendly practices, there is a risk that businesses and individuals may revert to less sustainable options that are more cost-effective in the short term. This shift could result in increased pollution, higher energy consumption, and greater strain on Hawaii’s natural resources, exacerbating environmental degradation and undermining the state’s commitment to ecological preservation.

Recommendation

I respectfully urge the committee to reconsider the blanket repeal of tax credits, deductions, and exemptions as proposed in HB1369. Instead, I recommend a thorough review to identify and preserve those incentives that directly contribute to environmental sustainability. By maintaining support for green initiatives, Hawaii can continue to lead by example in the fight against climate change and the preservation of our unique ecosystems.

Mahalo for considering my testimony.

Sincerely,

Evan Yazawa

**HB-1369**

Submitted on: 2/17/2025 6:43:57 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Patrick Boll        | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

Aloha,

I'm writing this in opposition of HB1369. Tax credits for solar panels encourages more people to get solar panels, which helps families afford energy when energy costs in the state are rising. It also reduces the demand on the electric grid and encourages energy independence and promotes green energy.

Mahalo,

Patrick Boll

**HB-1369**

Submitted on: 2/17/2025 6:44:03 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Ruta Jordans        | Individual          | Oppose                    | Written Testimony Only |

Comments:

Chair of House Finance, Rep. Kyle Yamashita, are you trying to show us how powerful you are? Why did you choose renewabl energy to be your target? Renewable energy for an island in the middle of the Pacific is not something to play around with! When we no longer receive shipments of oil and diesel to Hawaii, what will you tell your voters? Here we are with sun shining and wind blowing. Would you really prefer to pay for our energy to foreign countries when we have the sources for renewable energy right here. And why cut energy credits for doing the right thing? What is your purpose in trying to remove Hawaii's energy independence?

**HB-1369**

Submitted on: 2/17/2025 6:44:07 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Maya Villard        | Individual          | Oppose                    | Written Testimony Only |

Comments:

Aloha Chairs, Vice Chairs, Members of the Committee,

I strongly oppose HB1369, because solar energy needs to become more accessible to native residents to also expand the range of clean energy on this 'āina. This would also generate revenue for the state. OPPOSE

Mahalo for reading this testimony,

Maya Villard

**HB-1369**

Submitted on: 2/17/2025 6:45:14 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Keili McEvelly      | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

Aloha kākou,

I highly advise you oppose this bill. Not only do we need more green energy here in Hawaii, we need to empower local people to make the right choice for renewable and sustainable energy here.

Thank you for your time and consideration.  
sincerely,

Keili McEvelly

**HB-1369**

Submitted on: 2/17/2025 6:48:04 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Avi Okin            | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

Do not end what is a good incentive to encourage alternative energy like solar.

**HB-1369**

Submitted on: 2/17/2025 6:50:44 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Elena Vorm          | Individual          | Oppose                    | Written Testimony Only |

Comments:

*Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:*

*I strongly oppose HB1369, which seeks to repeal Hawaii’s solar investment tax credit. Hawaii’s solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii’s energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii’s clean energy future.*

*best*

*Elena Vorm*

**HB-1369**

Submitted on: 2/17/2025 7:05:10 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Patricia Fallbeck   | Individual          | Oppose                    | Written Testimony Only |

Comments:

I find this bill ignores the climate change remediation efforts that are particularly critical to insure the participation of our citizens in saving our State land and economy. I am appalled that this bill, and any other, can still be killed or assured by ONE person without the participation of all the representatives!

Please work together for the protection of the State and not just special interest groups. Please let each representative voice the opinions of their constituents! If we have anything left of our democracy, let's follow the rules governing that concept.

Dr. Patricia Fallbeck

1341 Kapiolani Blvd. #18-B

Honolulu, HI, 96814

**HB-1369**

Submitted on: 2/17/2025 7:05:44 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By     | Organization | Testifier Position | Testify                |
|------------------|--------------|--------------------|------------------------|
| Dr. Joel Fischer | Individual   | Oppose             | Written Testimony Only |

Comments:

**Aloha Finance Committee:**

**PLEASE MAKE, DIE, DEAD THIS BILL. It is one of the worst bills to ever be introduced in our Legislature. A yes vote on this bill will reverse all the progress we have made on this issue. Please reject this bill on behalf of your constituents and all the people of Hawai'i nei.**

**Mahalo, Joel Fischer**

**HB-1369**

Submitted on: 2/17/2025 7:07:41 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b>       | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------------|---------------------|---------------------------|---------------------------|
| Lynn Murakami<br>Akatsuka | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

I strongly oppose HB 1369. This bill should be deferred or re-referred to the House Committee on Energy and Environmental Protection (EEP) to review the "subject matter" impact of the proposed tax changes. I didn't see the EEP Committee on the Status list for this bill; just the House Finance Committee - rather puzzling.

The bill proposes the removal of current tax credits for renewable energy in Hawaii, e.g., solar, wind and biofuels; which is incredulous since the Hawaii State Legislature passed in 2015, a law requiring 100 percent of Hawaii's electricity sales to come from renewable resources by 2045. The current tax credit has supported homeowners and businesses to invest in these renewable energy products over the past years.

Also, other proposed tax changes are the removal of current tax credits in place, deductions and exemptions under the income tax, general excise tax, and use tax laws. These tax changes are to motion picture, digital media, air transportation, ship building and other economic driving factors for Hawaii. This turnaround does not make sense. We should be supporting these industries to help sustain their presence in Hawaii to boost our economy; not repel them.

I hope our elected legislators will re-consider this bill's intent and impact and defer HB 1369 this legislative session.

Thank you for the opportunity to submit testimony in strong opposition to HB1369.

**HB-1369**

Submitted on: 2/17/2025 7:17:08 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Stephen Canham      | Individual          | Oppose                    | Written Testimony Only |

Comments:

Rep. Yamashita and Finance Committee members:

I strongly oppose the rollback of alternative energy credits and incentives contained in HB1369. This bill does nothing to move toward Hawaii's goal of energy independence by 2040--in fact, it works against that goal. It would harm not only homeowners and ratepayers, but thousands of people employed in the alternate energy field--from researchers to installers. We should be looking forward, continuing to break the stranglehold of oil and seeking to develop new employment opportunities in alternate energies--not decreasing their affordability and availability..

Please think and act with a vision of the future. Vote NO on 1369. Thank you.

Stephen Canham

Kaneohe, HI

**HB-1369**

Submitted on: 2/17/2025 7:31:35 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Greg Crawford       | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

I oppose this bill!

**HB-1369**

Submitted on: 2/17/2025 7:39:37 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Roger Epstein       | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

Please do not pass this bill. It is exactly what we don't need today. Hawaii should be a leader on environmental issues and climate change matters.

with Republicans cutting back on these credits at the federal level, Hawaii should be increasing its credits to make up for that; not cutting back and further reducing incentives and support.

mahalo for considering my views.

with aloha, Roger Epstein

**HB-1369**

Submitted on: 2/17/2025 7:47:04 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By     | Organization | Testifier Position | Testify                |
|------------------|--------------|--------------------|------------------------|
| Mele Stokesberry | Individual   | Oppose             | Written Testimony Only |

Comments:

[HB1369](#) seeking to eliminate renewable energy and related tax credits. Tax credits from the State and the Fed have helped my husband and myself be part of the solution to move Hawaii toward renewable energy by equipping our home with solar electricity that powers our electric car and solar water heating; we live in Kula, the district of Rep. Yamashita who seems to wish to assist the Trump administration in wiping out gains in a sustainably renewable energy future.

**As if the Trump/Musk administrations' denial of climate change and assault on renewable energy is not enough, instead of increasing tax credits to compensate for the reduced Federal, this bill proposes to reduce support even more. At minimum HB1369 should have also been referred to the [Committee on Energy & Environmental Protection, \(EEP\)](#)**

Furthermore, HB1369 also amends the existing solar hot water heater mandate in a manner that has nothing to do with the budget.

I support preserving tax credits that support the use of renewable energy in Hawaii, be it solar, wind or biofuels.

**HB-1369**

Submitted on: 2/17/2025 7:58:22 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By | Organization | Testifier Position | Testify                |
|--------------|--------------|--------------------|------------------------|
| Kaipu Seales | Individual   | Oppose             | Written Testimony Only |

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee on Finance,

My name is Kaipu Seales. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly oppose HB1369**, relating to taxation.

This measure calls for the repeal of certain credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws. Specifically, if passed, the bill will repeal our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the line item striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

**I strongly oppose HB1369. I urge your committee to defer this bill.** Thank you for the opportunity to testify.

In Solidarity,

Kaipu Seales

**HB-1369**

Submitted on: 2/17/2025 8:01:09 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Kit Muhs            | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

Vote NO.

Do not get rid of green energy tax credits! Taking them away is the WRONG direction for Hawaii, especially in light of the draconian cuts the federal government is currently (and illegally) undertaking. Thank you in advance for doing the right thing and voting NO.

**HB-1369**

Submitted on: 2/17/2025 8:01:14 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| ANDREW ISODA        | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

Why did HB1369 receive only a single referral when a reasonable review of the bill shows it has potentially far reaching impacts on issues relating to energy and the environment?

**HB-1369**

Submitted on: 2/17/2025 8:03:35 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By | Organization | Testifier Position | Testify                |
|--------------|--------------|--------------------|------------------------|
| Keith Neal   | Individual   | Oppose             | Written Testimony Only |

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the Committee,

Oppose **HB1369**,

Too broad, too sweeping. Too many beneficial credits and deductions related to energy efficiency and energy resiliency are cut away in this bill. As remote and isolated Hawaii is, *and* the most fossil fuel dependent state in the nation we must reward energy self-sufficiency and efficiency, such as production of geothermal, solar, and wind energy.

State revenue should come from imports and waste generation.

HB1369 also proposes tax changes to motion picture, digital media, agriculture, air transportation, ship building, and more.

I urge opposition to HB1369.

Sincerely,

Keith Neal

Waimea

**HB-1369**

Submitted on: 2/17/2025 8:36:52 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By      | Organization | Testifier Position | Testify                |
|-------------------|--------------|--------------------|------------------------|
| Robert Culbertson | Individual   | Oppose             | Written Testimony Only |

Comments:

Aloha members of the committee!

Hawaii **must take local action to strengthen clean energy policies**—not weaken them! The solar investment tax credit generates **more than three dollars of private and federal investment for every state dollar** and provides **multiplier effects of 2x to 4x**, fueling economic growth, job creation, and surplus excise and income tax revenue across the islands. Repealing the Hawaii tax credit will cause families to miss out on critical federal and outside investments that circulate within our local economy.

*Importantly, this bill should never have had just a single committee referral to FIN. The bill covers many issues that are unrelated to the budget and the FIN committee does not have the expertise to review. There are subjects in this measure that clearly should have been the purview of the EEP committee. Rather than moving forward with this scheduled hearing, I strongly urge that this measure be re-referred to BOTH EEP and FIN and this hearing cancelled.*

*Mahalo!*

*R A Culbertson*

*Honokaa*

**HB-1369**

Submitted on: 2/17/2025 9:06:03 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By  | Organization | Testifier Position | Testify                |
|---------------|--------------|--------------------|------------------------|
| Karen Preiser | Individual   | Oppose             | Written Testimony Only |

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee on Finance,

My name is Karen Preiser. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly oppose HB1369**, relating to taxation.

This measure calls for the repeal of certain credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws. Specifically, if passed, the bill will repeal our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the line item striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

**I strongly oppose HB1369. I urge your committee to defer this bill.** Thank you for the opportunity to testify.

In Solidarity,

Karen Preiser

**HB-1369**

Submitted on: 2/17/2025 9:19:41 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Kathy Fay           | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

I oppose this bill to eliminate tax credits for renewable energy. It is bad for the citizens of Hawaii, bad for the local renewable energy businesses and bad for the climate.

I also oppose the underhanded way that this bill was referred only to the House Finance Committee and not to the Committee on Energy and Environmental Protection. This is why the citizens of Hawaii have lost respect and confidence in our legislature - behind closed doors dealings do not benefit us, only special interests win.

**HB-1369**

Submitted on: 2/17/2025 9:25:25 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b>    | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|------------------------|---------------------|---------------------------|---------------------------|
| Jackson Roy Harrington | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

Aloha Chairs, Vice Chairs, Members of the committee,

I am writing to let you know that I oppose of HB1369. I oppose of this because it will allow for more accessible forms of energy in Hawai'i. Having clean energy is important for Hawai'i because it will help the enviornment through clean, renewable energy source that reduces usage of things like fossil fuels. By doing this it will also help with the lowering of greenhouse gas emissions and help residents save money on bills. PLESE OPPOSE.

Mahalo for hearing my testimony today.

**HB-1369**

Submitted on: 2/17/2025 9:26:43 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Katrina Fenner      | Individual          | Oppose                    | Written Testimony Only |

Comments:

Aloha Chairs, Vice Chairs, Members of the comittee,

I'm wirting in strong opposition to HB 1369, which would repeal tax credits for residents. This is an imprtant measure that increases the accessibility of solar energy to residents and ensures that clean energy is available. This generates revenue afor the state and represents a growing clean sector for clean energy in Hawaii. It is important that the state incentivizes residents to live more sustainably. PLEASE OPPOSE

Mahalo for hearing my testimony today,

Katrina Fenner, UH Manoa student

**HB-1369**

Submitted on: 2/17/2025 9:28:52 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Jim Klyman          | Individual          | Oppose                    | Written Testimony Only |

Comments:

After looking through this bill I find that I take exception to SECTION 15. which repeals HRS Section 235-12.5. tax credit for installation of Renewable Energy Technologies. I don't see or understand the rational for removing this statute. When you propose a bill, it is usually accompanied with reasons to adopt it. I see no reasons liked here as to what the financial burden is or community detriment that would be driving this statute repeal Why would anyone want to discourage the incentives for the installation of energy saving appliances? If anything, this bill should be sent back to committee for review and justification. Please remove section 15's from this bill or reject the entirety of this bill until it has demonstrated prudent and sound financial and environment reasons for the removal.

**HB-1369**

Submitted on: 2/17/2025 9:29:12 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By    | Organization | Testifier Position | Testify                |
|-----------------|--------------|--------------------|------------------------|
| justin anderson | Individual   | Support            | Written Testimony Only |

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee on Finance,

My name is Justin Anderson. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly oppose HB1369**, relating to taxation.

This measure calls for the repeal of certain credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws. Specifically, if passed, the bill will repeal our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the line item striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

**I strongly oppose HB1369. I urge your committee to defer this bill.** Thank you for the opportunity to testify.

In Solidarity,

Justin Anderson

**HB-1369**

Submitted on: 2/17/2025 9:33:20 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Mary True           | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

I strongly oppose HB1369. Solar is one of the most effective ways for our county to reach its clean energy goals. I bought my solar water heater about 14 years ago due to solar credits and I've saved a tremendous amount of energy by doing so. If I was younger I would get rooftop solar, but I have gotten too old to worry about such things; however, I would love the younger generation to be able to take advantage of such an excellent opportunity. We are no longer Neaderthals and need to get with the program; move away from unsustainable and dirty energy sources to clean and sustainable.

Aloha and mahalo for your attention, Mary True

**HB-1369**

Submitted on: 2/17/2025 9:37:28 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Cheryl Ho           | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

Local families need MORE support to transition to greener energy- not less. Why would Rep. Yamashita, who introduced the bill, propose removing tax credits for solar energy??

PLEASE VOTE AGAINST HB1369?

Mahalo!!

Cheryl O. Ho, Nu‘uanu

**HB-1369**

Submitted on: 2/17/2025 9:42:32 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Hounsa Léonce Peace | Individual          | Oppose                    | Written Testimony Only |

Comments:

Aloha Chairman Yamashita, Vice Chairman Takenoushi and members of the House Finance Committee,

My name is Hounsa Léonce Peace I am writing to you as a member of the Magnum PI Fandom which is a show loved around the world and worth producing in Hawaii for a season 6.

I express my strong opposition to Bill HB1369, which concerns taxation in Hawaii.

This measure proposes to repeal critical credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws. Specifically, if enacted, it would eliminate the income tax credit for Hawaii films, digital media, and film production. This change would have serious consequences not only for the film industry, but also for many Hawaiian individuals and families who depend on these tax incentives for their livelihoods.

While I understand the need for the state to manage its resources carefully, the drastic elimination of income tax credits will have adverse consequences for the Hawaiian economy and its residents in the short and long term.

Taxes serve a greater purpose than simply raising revenue; they are part of a social contract that funds essential public services and initiatives, ultimately improving the quality of life for all Hawaii residents.

I strongly oppose HB1369 and urge your committee to defer this bill.

Thank you for considering my testimony.

in all solidarity

Hounsa Léonce Peace.



**HB-1369**

Submitted on: 2/17/2025 9:43:49 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Kate Thompson       | Individual          | Oppose                    | Written Testimony Only |

Comments:

Dear FIN Chair and Committee Members,

To meet the State's renewable energy goals, we must get serious.

One proven way to boost household solar energy use is to offer tax incentives.

Preserving tax credits helps citizens make the initial investment. Many of my friends and family enjoy the benefits of solar and the tax benefits made it possible.

Please keep the tax incentives for solar.

Mahalo,

Kate Thompson

**HB-1369**

Submitted on: 2/17/2025 9:50:26 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Jim Cisler          | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

Let's get the rest of the legislature an opportunity to express support or opposition BEFORE we finance ANYTHING which affects the voting public!!

**HB-1369**

Submitted on: 2/17/2025 9:53:03 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| David Pullman       | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

I am disgusted to learn that my representative Kyle Yamashita is behind this bill to remove tax credits for renewable energy. This is diametrically opposed to the values of the people of upcountry Maui whom Yamashita is supposed to represent. Is he auditioning for a role in the Trump Administration? Perhaps he belongs in DC, because he's certainly not representing Maui. If he does get the job, good riddance to him! Please maintain and even increase all subsidies and tax credits for renewable energy. Now more than ever, the States must step up where the federal government has abandoned us.

**HB-1369**

Submitted on: 2/17/2025 10:18:37 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By | Organization | Testifier Position | Testify                |
|--------------|--------------|--------------------|------------------------|
| Larry Alfrey | Individual   | Oppose             | Written Testimony Only |

Comments:

This latest fiasco involving the Chair of House Finance, Rep. Kyle Yamashita, the sole sponsor of [HB1369](#) seeking to eliminate renewable energy and related tax credits needs to be re-evaluated and stopped.

**As if the Trump/Musk administrations' denial of climate change and assault on renewable energy is not enough, instead of increasing tax credits to compensate for the reduced Federal support – [Rep. Kyle Yamashita](#) is proposing to reduce support even more. This is bad for families, bad for a local green industry, and bad for the climate.**

**At minimum HB1369 should be referred to the [Committee on Energy & Environmental Protection, \(EEP\)](#) Chaired by Representative Nicole Lowen. EEP would have to review the “subject matter” impact of the proposed tax changes. Are the proposed changes good or bad for the environment and for the renewable energy sector?**

**The Finance Committee looks at “budget impacts” and subject matter committees look at “subject matter impacts”. HB1369 will have no subject matter impact review because it was referred only to House Finance.**

HB1369 also amends the existing solar hot water heater mandate in a manner that has nothing to do with the budget.

**[HB1369](#) must be stopped in its tracks or at the very minimum re-referred and undergo thorough joint/committee review.**

The question is:

Why did HB1369 receive only a single referral when a reasonable review of the bill shows it has potentially far reaching impacts on issues relating to energy and the environment?

**HB-1369**

Submitted on: 2/17/2025 10:25:49 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Daniel R Freund     | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

Aloha e,

If this bill is such a good idea, why only one sponsor? Oh, wait, it's the chair's proposal. Evidently that's all it needs because the chair can browbeat his colleges into going along.

And why isn't this proposal also being considered by the EEP committee?

Is the House doing the peoples' business or the FIN chair's business?

- Dan Freund, Kapaa

My name is Kecia Littman, a member of IATSE Local 665, representing entertainment industry technicians in Hawai'i. **I strongly oppose HB1369**, relating to taxation.

This bill proposes repealing certain income, excise, and use tax credits, deductions, and exemptions, including the Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit. This measure will negatively impact not only the film industry but also many residents who benefit from these credits.

While I recognize the state's need to conserve resources, eliminating all income tax credits will harm Hawai'i's population and economy. Taxes fund public services essential for enhancing residents' quality of life.

**I urge your committee to defer HB1369.** Thank you for the opportunity to testify.

In Solidarity,

Kecia Littman

**HB-1369**

Submitted on: 2/17/2025 11:23:11 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Garrett Littman     | Individual          | Oppose                    | Written Testimony Only |

Comments:

My name is Garrett Littman, my wife is a member of IATSE Local 665, representing entertainment industry technicians in Hawai'i. I strongly oppose HB1369, relating to taxation.

This bill proposes repealing certain income, excise, and use tax credits, deductions, and exemptions, including the Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit. This measure will negatively impact not only the film industry but also many residents who benefit from these credits.

While I recognize the state's need to conserve resources, eliminating all income tax credits will harm Hawai'i's economy and the residents' quality of life.

I urge your committee to defer HB1369. Thank you for the opportunity to testify.

Sincerely,

Garrett Littman

**HB-1369**

Submitted on: 2/17/2025 11:32:59 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Roselani Oga        | Individual          | Oppose                    | Written Testimony Only |

Comments:

Please vot NO on HB1369. Why would you want to take away incentives for people to go solar? We regular citizens need all the help we can get from you. If our state wants to meet it's energy independence we need your support to acheive it.

Mahalo, .....Roselani Oga

**HB-1369**

Submitted on: 2/17/2025 11:41:48 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By    | Organization | Testifier Position | Testify                |
|-----------------|--------------|--------------------|------------------------|
| Cristin Rachele | Individual   | Oppose             | Written Testimony Only |

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee on Finance,

My name is Cristin Rachele. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly oppose HB1369**, relating to taxation.

This measure calls for the repeal of certain credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws. Specifically, if passed, the bill will repeal our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the line item striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

**I strongly oppose HB1369. I urge your committee to defer this bill.** Thank you for the opportunity to testify.

In Solidarity,

Cristin Rachele

**HB-1369**

Submitted on: 2/17/2025 11:44:37 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By    | Organization | Testifier Position | Testify                |
|-----------------|--------------|--------------------|------------------------|
| Kaycee Phillips | Individual   | Oppose             | Written Testimony Only |

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee on Finance,

My name is Kaycee Kaleo Phillips. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly oppose HB1369**, relating to taxation.

This measure calls for the repeal of certain credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws. Specifically, if passed, the bill will repeal our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the line item striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

**I strongly oppose HB1369. I urge your committee to defer this bill.** Thank you for the opportunity to testify.

In Solidarity,

Kaycee Kaleo Phillips

**HB-1369**

Submitted on: 2/17/2025 11:57:59 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Mary Lu Kelley      | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

Aloha from Kauai.

I oppose HB1369. I support preserving tax credits that support the use of renewable energy in Hawaii. HB1369 is seeking to eliminate renewable energy and related tax credits. Stop this bill now.

Thank you.

**HB-1369**

Submitted on: 2/18/2025 2:11:28 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Jennifer Chiwa      | Individual          | Oppose                    | Written Testimony Only |

Comments:

Aloha Chair Representative Yamashita, Vice Chair Representative Takenouchi and Members of the Committee on Finance.

Please vote to oppose HB 1369 which, to my understanding, would eliminate renewable energy and related tax credits.

Mahalo.

Jennifer Chiwa

Makiki and life long resident of Oahu

**HB-1369**

Submitted on: 2/18/2025 3:02:19 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By      | Organization | Testifier Position | Testify                |
|-------------------|--------------|--------------------|------------------------|
| Fiona Brocklebank | Individual   | Oppose             | Written Testimony Only |

Comments:

My name is Fiona Brocklebank, and I am writing to express my strong opposition to HB1369, which relates to taxation in Hawaii,

This measure proposes the repeal of critical credits deductions, and exemptions under the income tax, general excise tax, and use tax laws. Specifically, if passed, it will eliminate the Hawaii Motion Picture, Digital Media, and Film Production Income Tax Credit. This change would have severe

consequences not only for the film industry but also for many individuals and families in Hawaii who rely on these tax incentives for their livelihoods

While I understand the need for the state to manage its resources carefully, the sweeping removal of income tax credits will have devastating impacts on Hawaii's economy and its residents in both the short and long term. Taxes serve a greater purpose than just revenue collection; they are part of a social contract that funds essential public services and initiatives, ultimately enhancing the quality of life for all residents of Hawaii,

I strongly opposed and urge the committee to defer this bill

**HB-1369**

Submitted on: 2/18/2025 3:14:25 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b>                | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|------------------------------------|---------------------|---------------------------|---------------------------|
| Vincent Laurent Loïc<br>LEQUERTIER | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

I am writing to you as a fan of Magnum PI to express my strong opposition to HB1369, which concerns taxation in Hawaii. This measure aims to remove important credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws. Specifically, if passed, it will end the Hawaii Motion Picture, Digital Media, and Film Production Income Tax Credit. This change will have serious effects on the film industry and many individuals and families in Hawaii who depend on these tax incentives for their income.

While I understand the need for the state to manage its resources wisely, removing these income tax credits will have harmful impacts on Hawaii's economy and its residents in both the short and long term. Taxes do more than just collect revenue; they support essential public services and initiatives, improving the quality of life for all residents of Hawaii.

I strongly oppose HB1369 and urge your committee to reject this bill. Thank you for considering my testimony.

**HB-1369**

Submitted on: 2/18/2025 3:17:43 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| fabienne lequertier | Individual          | Oppose                    | Written Testimony Only |

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee on Finance,

My name is Fabienne Lequertier, and I am writing to you, as part of the Fandom of MagnumPI, I made testimonies on Bill 59 and Bill SB732 to support these bills because It will help the economy of the State of Hawaii, but this time I'm here to express my strong opposition to HB1369, which relates to taxation in Hawaii.

This measure proposes the repeal of critical credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws. Specifically, if passed, it will eliminate the Hawaii Motion Picture, Digital Media, and Film Production Income Tax Credit. This change would have severe consequences not only for the film industry but also for many individuals and families in Hawaii who rely on these tax incentives for their livelihoods.

While I understand the need for the state to manage its resources carefully, the sweeping removal of income tax credits will have devastating impacts on Hawaii's economy and its residents in both the short and long term. Taxes serve a greater purpose than just revenue collection; they are part of a social contract that funds essential public services and initiatives, ultimately enhancing the quality of life for all residents of Hawaii.

I strongly oppose HB1369 and urge your committee to defer this bill. Thank you for considering my testimony.

In Solidarity,

Fabienne Lequertier

**HB-1369**

Submitted on: 2/18/2025 4:48:13 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Danelle Guion       | Individual          | Oppose                    | Written Testimony Only |

Comments:

Aloha,

As if the trump/musk "administrations'" denial of climate change and assault on renewable energy is not enough, instead of increasing tax credits to compensate for the reduced Federal support, a proposal to reduce support even more is bad for families, bad for a local green industry, and bad for the climate.

#1 Why are you folks allowed to operate "behind closed doors" with little transparency? #2 Why are we playing with The People's lives which are already in the balance with trump descimating our EVERYTHING?

Please vote NO on HB1369.

Thank you.

Danielle Guion, Makakilo, O'ahu, Hawai'i

**HB-1369**

Submitted on: 2/18/2025 5:35:31 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Raimar Bylaardt II  | Individual          | Oppose                    | Written Testimony Only |

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee on Finance,

My name is Raimar Bylaardt II. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. I strongly oppose HB1369, relating to taxation.

This measure calls for the repeal of certain credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws. Specifically, if passed, the bill will repeal our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the line item striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a

social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

I strongly oppose HB1369. I urge your committee to defer this bill. Thank you for the opportunity to testify.

In Solidarity,

Raimar Bylaardt II

**HB-1369**

Submitted on: 2/18/2025 6:08:41 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By   | Organization | Testifier Position | Testify                |
|----------------|--------------|--------------------|------------------------|
| Sandrine Libby | Individual   | Oppose             | Written Testimony Only |

Comments:

*Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:*

*I strongly oppose HB1369, which seeks to repeal Hawaii’s solar investment tax credit. Hawaii’s solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii’s energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii’s clean energy future.*

*Mahalo,*

*Sandrine Libby*

**HB-1369**

Submitted on: 2/18/2025 6:12:44 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By  | Organization | Testifier Position | Testify                |
|---------------|--------------|--------------------|------------------------|
| Chris Schopen | Individual   | Oppose             | Written Testimony Only |

Comments:

*Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:*

*I strongly oppose HB1369, which seeks to repeal Hawaii's solar investment tax credit. Hawaii's solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii's energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii's clean energy future.*

**HB-1369**

Submitted on: 2/18/2025 7:21:42 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By  | Organization | Testifier Position | Testify                |
|---------------|--------------|--------------------|------------------------|
| Justin Furuta | Individual   | Oppose             | Written Testimony Only |

Comments:

*"Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:*

*I strongly oppose HB1369, which seeks to repeal Hawaii's solar investment tax credit. Hawaii's solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii's energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii's clean energy future."*

**HB-1369**

Submitted on: 2/18/2025 7:27:21 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| David Lopez         | Individual          | Oppose                    | Written Testimony Only |

Comments:

*Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:*

*I strongly oppose HB1369, which seeks to repeal Hawaii's solar investment tax credit. Hawaii's solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii's energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii's clean energy future."*

**HB-1369**

Submitted on: 2/18/2025 7:31:46 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By   | Organization | Testifier Position | Testify                |
|----------------|--------------|--------------------|------------------------|
| Kevin Kersting | Individual   | Oppose             | Written Testimony Only |

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee on Finance,

My name is Kevin Kersting. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly oppose HB1369**, relating to taxation.

This measure calls for the repeal of certain credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws. Specifically, if passed, the bill will repeal our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the line item striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

**I strongly oppose HB1369. I urge your committee to defer this bill.** Thank you for the opportunity to testify.

In Solidarity,

Kevin Kersting

**HB-1369**

Submitted on: 2/18/2025 7:39:26 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Lowen Okamoto       | Individual          | Oppose                    | Written Testimony Only |

Comments:

*Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:*

*I strongly oppose HB1369, which seeks to repeal Hawaii's solar investment tax credit. Hawaii's solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii's energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. I urge you to reject HB1369 and protect Hawaii's clean energy future so that we can be leaders in creating a sustainable home for our keiki.*

**HB-1369**

Submitted on: 2/18/2025 8:01:38 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Trevor Sullivan     | Individual          | Oppose                    | Written Testimony Only |

Comments:

*Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:*

*I strongly oppose HB1369, which seeks to repeal Hawaii's solar investment tax credit. Hawaii's solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii's energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii's clean energy future.*

**HB-1369**

Submitted on: 2/18/2025 8:04:09 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Alfred Kent         | Individual          | Oppose                    | Written Testimony Only |

Comments:

Dear State legislative committee,

I strongly oppose bill HB1369 which aims to repeal the Hawaii State solar investment tax credit. The solar investment tax credits serves three important purposes for the State economy:

- The solar tax credits help make solar affordable to Hawaii residents and businesses who are faced with the highest electricity costs in the Country. Solar helps curb inflation and makes it more affordable to live and do business here.
- The solar tax credits significantly promote the adoption of solar in Hawaii, aligning with the State's renewable energy goals, and promoting energy resilience and independence on both an individual and State basis
- The solar tax credits allow the solar industry in Hawaii to thrive. The solar industry is a major employment sector, providing careers for the local community, diversifying the state's economy, and driving revenue for the State.

Passing HB1369 will have a significant negative impact on the State's affordability and inflation, energy resiliency and independence, and the local economy.

I DO support simplifying and updating the State solar investment tax credit. It must be updated to reflect changes in solar technology, system sizing, and the incorporation of energy storage technologies. Rather than repealing the credit, the legislation should focus on modernizing it.

**HB-1369**

Submitted on: 2/18/2025 8:04:56 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Phyllis Bruce       | Individual          | Oppose                    | Written Testimony Only |

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee on Finance,

My name is Phyllis Bruce, and I am here writing to you as part of the Fandom of MagnumPI, to express my strong OPPOSITION to HB1369, which relates to taxation in Hawai'i.

This measure proposes the repeal of critical credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws. Specifically, if passed, it will eliminate the Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit. This change would have severe consequences not only for the film industry, but also for many individuals and families in Hawai'i who rely on these tax incentives for their livelihoods.

While I understand the need for the state to manage its resources carefully, the sweeping removal of income tax credits will have devastating impacts on Hawai'i's economy and its residents in both the short and long term. Taxes serve a greater purpose than just revenue collection; they are part of a social contract that funds essential public services and initiatives, ultimately enhancing the quality of life for all residents of Hawai'i.

I strong oppose HB1369 and urge your committee to defer this bill. Thank you for considering my testimony. You have a beautiful state with beautiful people who stand to lose if this bill is passed!

In Soloidarity,

Phyllis Bruce

**HB-1369**

Submitted on: 2/18/2025 8:07:50 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Jim Vasquez         | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

I OPPOSE!

**HB-1369**

Submitted on: 2/18/2025 8:32:26 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Lorna Holmes        | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

This bill takes us back to the bad old days of lack of support for green energy. We need to retain and even expand the tax credits for renewables, whether solar, wind ,or biofuels--not get rid of them! Why was this bill not referred to the Energy and Environmental Protection Committee for review? The basic idea of the bill is misguided, and it should not go further. I storngly oppose and am urging my representative to do the same.

**HB-1369**

Submitted on: 2/18/2025 8:34:39 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By  | Organization | Testifier Position | Testify                |
|---------------|--------------|--------------------|------------------------|
| Rachel Morgan | Individual   | Oppose             | Written Testimony Only |

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee on Finance,

My name is Rachel Morgan and I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly oppose HB1369**, relating to taxation.

This measure calls for the repeal of certain credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws. Specifically, if passed, the bill will repeal our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the line item striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

**I strongly oppose HB1369. I urge your committee to defer this bill.** Thank you for the opportunity to testify.

In Solidarity,

Rachel Morgan

**HB-1369**

Submitted on: 2/18/2025 8:39:20 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Barbara Best        | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

HB1369 would weaken Hawaii's renewable energy progress and make it harder for people to adopt solar, protecting them from high electricity prices, decrease our jobs in the solar industry, increase our dependence on polluting fossil fuels, etc. Please do not pass this bill any further.

Mahalo, Bill and Bobbie Best, Wailuu

**HB-1369**

Submitted on: 2/18/2025 8:54:41 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By    | Organization | Testifier Position | Testify                |
|-----------------|--------------|--------------------|------------------------|
| Deborah Glazier | SAG-AFTRA    | Oppose             | Written Testimony Only |

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and the Members of the Committee,

As a filmmaker and SAG-AFTRA member, thank you for the opportunity to testify in **OPPOSITION of HB 1369 - RELATING TO TAXATION.**

As you know, the filmmaking community has been desperately trying to rebound from a devastating production draught. The film and creative industry in Hawaii is made up of legitimate professionals who have **dedicated their lives** to perfecting their crafts in what has been a multi-million dollar business for the State.

C'mon! Give us a break! We're not asking for a handout, we're asking for a chance to get our industry back on track. There's honor in working, so please honor this community - **DO NOT PASS THIS BILL.**

This bill will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

Supporting and building our industry is like sailing. If you don't harness the wind, you won't go anywhere. We must build the biggest sail possible to create jobs, keep jobs and create opportunities that will benefit professionals in our industry, their families and our communities.

Respectfully,

Deborah Glazier

**HB-1369**

Submitted on: 2/18/2025 8:54:11 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By           | Organization | Testifier Position | Testify                |
|------------------------|--------------|--------------------|------------------------|
| Michael Andrew Baldwin | Individual   | Oppose             | Written Testimony Only |

Comments:

*Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:*

*I strongly oppose HB1369, which seeks to repeal Hawaii’s solar investment tax credit. Hawaii’s solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii’s energy resilience. I own and operate a solar installation company that employs over 100 people on Oahu’s Leeward coast. Repealing the tax credit would put all of these individuals’ jobs in jeopardy. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. Hawaii’s reliance on fossil fuel requires daily shipments of oil from the mainland. What would happen in Hawaii if these boats stopped coming, just for two weeks? Hawaii needs energy independence and increasing our renewable infrastructure is one way to achieve this. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii’s clean energy future*

**HB-1369**

Submitted on: 2/18/2025 8:54:24 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Miles               | Individual          | Oppose                    | Written Testimony Only |

Comments:

Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:

I strongly oppose HB1369, which seeks to repeal Hawaii’s solar investment tax credit. Hawaii's solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii’s energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii’s clean energy future."

Thank you for your time and for the opportunity to submit testimony.

Sincerely,

Miles Yoshimoto

Project Developer

Alternate Energy Inc.

96-1276 Waihona Street Unit 114

Pearl City HI 96782

**HB-1369**

Submitted on: 2/18/2025 8:54:28 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Lory Ono            | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

This bill is ignorant and irresponsible, and I am extremely opposed to it. Please do NOT pass HB 1369.

Mahalo,

Lory Ono

**HB-1369**

Submitted on: 2/18/2025 8:57:31 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By     | Organization | Testifier Position | Testify                |
|------------------|--------------|--------------------|------------------------|
| Jason K. Ignacio | Individual   | Oppose             | Written Testimony Only |

Comments:

*Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the committee:*

*I strongly oppose HB1369, which seeks to repeal Hawaii's solar investment tax credit.*

*Hawaii must continue to support, not diminish its commitment to clean renewable energy.*

*Repealing the tax credits would increase the cost to local families and businesses who are looking to invest in solar. These tax credits are helping the state transition Hawaii to 100% renewable energy, and avoiding increasing our reliance on foreign produced fossil fuels.*

*Also consider the local companies and their employess who work in the renewable energy sector and/or adjacent industries - from Hawaiian Electric, local banks, State of Hawaii GEMS, local solar installers, solar equipment manufacturers, electricians, and roofers, all would be negatively impacted by an increase in customer acquisition costs (eliminating tax credits) for solar.*

*For these reasons, I respectfully urge you to vote "NO" on HB1369 and help continue the support for a clean energy future in Hawaii.*

*Mahalo for the opportunity to submit testimony on HB1369.*

*Respectfully submitted,*

*Jason K Ignacio*

**HB-1369**

Submitted on: 2/18/2025 9:03:38 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Robert Bates        | Individual          | Comments                  | Written Testimony Only |

Comments:

Dear Representatives,

Eliminating film tax credits will create irreparable damage to an industry already suffering from studio mandates that production be performed outside of the U.S.. Canceling the credits will certainly bring to a stop most Hollywood productions planned for Hawaii.

For myself, it will make local production impossible as my future endeavors are contingent on these credits. Without the credits I will have to take my shows offshore, with the possibility of relocating my business altogether. Jobs will be lost.

Hawaii's leaders have said over and over that they want to support a local film economy and our vendors, crews and performers have worked diligently over the years to achieve world class status. To cut these credits, is to deny the efforts that many of us in Hawaii have worked on for years and severely limit our potential for growth. Auwe.

R.A. Bates

**HB-1369**

Submitted on: 2/18/2025 9:07:38 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Jessica Kuzmier     | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

Aloha, I am writing in opposition to HB1369 as it stands. I completely disagree with the decision to amend the bill by eliminating tax credits for renewables, and believe that this bill needs to be revised to include these tax credits as soon as possible by INCREASING tax credits for renewables. I hope these revisions will take place before any further action is taken on this bill. Mahalo.

**HB-1369**

Submitted on: 2/18/2025 9:23:15 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By | Organization | Testifier Position | Testify                   |
|--------------|--------------|--------------------|---------------------------|
| Janice Dauw  | Individual   | Oppose             | Written Testimony<br>Only |

Comments:

Please do not support [HB1369](#). I have lived off grid in Hawaii for 18 years. It is one thing I am most proud of and I feel srongly about being committed to doing all we can to combat climate change and cleaning up the planet. Incentives for people to pursue solar and alternative green energies should be expanded, NOT reduced. Please vote no on this bill. Mahalo.

**HB-1369**

Submitted on: 2/18/2025 9:23:34 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By  | Organization | Testifier Position | Testify                |
|---------------|--------------|--------------------|------------------------|
| Faith Texeira | Individual   | Oppose             | Written Testimony Only |

Comments:

*"Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:*

*I strongly oppose HB1369, which seeks to repeal Hawaii's solar investment tax credit. Hawaii's solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii's energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii's clean energy future."*

*Mahalo,*

*F. Texeira*

**HB-1369**

Submitted on: 2/18/2025 9:25:29 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Taki Okita          | Individual          | Oppose                    | Written Testimony Only |

Comments:

Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:

I strongly oppose HB1369, which seeks to repeal Hawaii's solar investment tax credit. Hawaii's solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii's energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii's clean energy future.

**HB-1369**

Submitted on: 2/18/2025 9:33:58 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By  | Organization | Testifier Position | Testify                |
|---------------|--------------|--------------------|------------------------|
| Michael Myers | Individual   | Oppose             | Written Testimony Only |

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee on Finance,

My name is Michael Myers. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly oppose HB1369**, relating to taxation.

This measure calls for the repeal of certain credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws. Specifically, if passed, the bill will repeal our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the line item striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

**I strongly oppose HB1369. I urge your committee to defer this bill.** Thank you for the opportunity to testify.

In Solidarity,

Michael Myers

**HB-1369**

Submitted on: 2/18/2025 9:41:05 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Phaethon Keeney     | Individual          | Comments                  | Written Testimony<br>Only |

Comments:

Aloha esteemed legislators, please Amend HB1369, which repeals a wide variety of credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws, please keep Hawaii's solar renewable energy tax credit & solar hot water heater mandate. If there is a need to raise tax, please do not sacrifice these very critical consumer cost saving & climate friendly programs which help Hawaii reach energy independence. Mahalo for your very reasonable attention to this critical matter for the families of Hawaii.

Phaethon Keeney, Honokaa Hawaii

**HB-1369**

Submitted on: 2/18/2025 9:41:34 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By | Organization | Testifier Position | Testify                |
|--------------|--------------|--------------------|------------------------|
| Robert Olson | Individual   | Oppose             | Written Testimony Only |

Comments:

*"Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:*

*I strongly oppose HB1369, which seeks to repeal Hawaii's solar investment tax credit. Hawaii's solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii's energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii's clean energy future."*

**HB-1369**

Submitted on: 2/18/2025 9:42:15 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Mike Elwood         | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

I oppose HB1369 on the grounds that it will negatively affect all Hawaii solar projects and remove much needed tax credits for new installations. this is a bad idea for Hawaii citizens.

**HB-1369**

Submitted on: 2/18/2025 9:43:08 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Tara Laulu          | Individual          | Oppose                    | Written Testimony Only |

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, & Members of the House committee on Finance.

My name is Tara F. Laulu & I am writing to you, as part of Fandoms of MagnumPI to express my Strong opposition to HB1369 which relates to Taxation in HAWAII Nei.

This measure propose the repeal of critical credits deduction, and exemptions under the income tax & use tax laws.

Specifically if passed, It will eliminate the HAWAII Motion Pictures, Digital Media & Film Production Income Tax Credit. And this would have a severe impact on all the Individuals or our people that work in the Film industry of their livelihood.

HAWAII has been or forever is the Most beautiful place to Film in. Scenery & it's people. TV shows & Movies makes money for HAWAII Nei

I strongly support the HAWAII Film Industry. We want all these shows to be back, HAWAII 5-0, MagnumPI, NCISHAWAII & many more.

GOD MADE THIS PLACE--HAWAII to be seeing around the World through TV shows, Movies and etc.

I STRONGLY OPPOSE THE HB1369 AND URGE YOUR COMMITTEE TO DEFER THIS BILL. MAHALO NUI LOA FOR CONSIDERING MY TESTIMONY

SINCERELY

TARA F LAULU

FANDOMS OF MAGNUMPI.



**HB-1369**

Submitted on: 2/18/2025 9:52:48 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Suellen Barton      | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

I support tax incentives for renewable energy

**HB-1369**

Submitted on: 2/18/2025 9:57:48 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By  | Organization | Testifier Position | Testify                |
|---------------|--------------|--------------------|------------------------|
| Ann V Saffery | Individual   | Oppose             | Written Testimony Only |

Comments:

*"Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:*

*I strongly oppose HB1369, which seeks to repeal Hawaii's solar investment tax credit. Hawaii's solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii's energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii's clean energy future.*

***Importantly, this bill should never have had just a single committee referral to FIN. The bill covers many issues that are unrelated to the budget and the FIN committee does not have the expertise to review. There are subjects in this measure that clearly should have been the purview of the EEP committee. Rather than moving forward with this scheduled hearing, I strongly urge that this measure be re-referred to BOTH EEP and FIN and this hearing cancelled.***

***Mahalo!"***

Ann V Saffery

Honolulu, HI

**HB-1369**

Submitted on: 2/18/2025 10:14:01 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Blake Briddell      | Individual          | Oppose                    | Written Testimony Only |

Comments:

Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:

I am deeply proud of Hawaii's commitment to achieving 100% renewable electricity generation by 2045. HB1369 all but guarantees that we will fail in this mission.

I strongly oppose HB1369, which seeks to repeal Hawaii's solar investment tax credit. Hawaii's solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii's energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii's clean energy future.

**HB-1369**

Submitted on: 2/18/2025 10:14:30 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Elijah Sedig        | Individual          | Oppose                    | Written Testimony Only |

Comments:

Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:

I strongly oppose HB1369, which seeks to repeal Hawaii’s solar investment tax credit. Hawaii's solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii’s energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii’s clean energy future.

As rolling blackouts and increased weather volatility hits the islands my own solar system at my home has been a strong source of comfort. Distributed generation makes our energy grid more resilient and offers increased productivity by delivering reliable energy where it is needed.

**HB-1369**

Submitted on: 2/18/2025 10:21:20 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b>            | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|--------------------------------|---------------------------|---------------------------|
| Joelle Simonpietri  | Simonpietri Enterprises<br>LLC | Comments                  | Written Testimony<br>Only |

Comments:

We support the intent of this bill, but request to remove

- 1) Section 5 (sublease deduction); and
- 2) Section 18 (Renewable Fuel Production Tax Credit)

from the bill, and maintain these two credits are currently enacted

Renewable fuel production is a key way to divert waste and waste hauling from overburdened communities in Hawai`i and Honolulu, protect our drinking water aquifers, and recover the energy to make renewable fuel for use in Hawai`i to displace imported fossil fuels. This credit helps to reduce the cost to solving both of those problems.

**HB-1369**

Submitted on: 2/18/2025 10:25:06 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Mark Nifong         | Individual          | Oppose                    | Written Testimony Only |

Comments:

Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:

I strongly oppose HB1369, which seeks to repeal Hawaii’s solar investment tax credit. Hawaii's solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii’s energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii’s clean energy future.

Mahalo,

Mark Nifong

**HB-1369**

Submitted on: 2/18/2025 10:27:04 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By              | Organization | Testifier Position | Testify                |
|---------------------------|--------------|--------------------|------------------------|
| Natalia Sarmiento Barrios | Individual   | Oppose             | Written Testimony Only |

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee on Finance,

My name is Natalia Sarmiento Barrios. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly oppose HB1369**, relating to taxation.

This measure calls for the repeal of certain credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws. Specifically, if passed, the bill will repeal our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the line item striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

**I strongly oppose HB1369. I urge your committee to defer this bill.** Thank you for the opportunity to testify.

In Solidarity,

Natalia Sarmiento Barrios

**HB-1369**

Submitted on: 2/18/2025 10:28:15 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Cameron Davidson    | Individual          | Oppose                    | Written Testimony Only |

Comments:

Solar tax credits is one of the biggest reasons why solar is an option to most of us homeowners. Without state tax credits less neighbors are going to see clean energy as a solution which in turn will make it more difficult for our state to meet its goal to achieve 100 percent clean energy by 2045. It is imparitive that we continue to develop these programs if we are going to accomplish such a undertaking. Without assistance like this, solar PV is going to go back to being a luxury commodity that only the wealthy can afford and will not be a feasible solution to the common man. We are all financially hurting now in days and not much is going down in price but at least with programs like this, hawaiians and residents of Hawaii can keep their lights on without breaking the bank. **KEEP HAWAII SOLAR TAX CREDITS. PROTECT OUR FUTURE WITH CLEAN ENERGY SOLUTIONS FOR ALL.**

**HB-1369**

Submitted on: 2/18/2025 10:40:32 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By | Organization | Testifier Position | Testify                |
|--------------|--------------|--------------------|------------------------|
| Diane Ware   | Individual   | Oppose             | Written Testimony Only |

Comments:

*Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:*

*I strongly oppose HB1369, which seeks to repeal Hawaii’s solar investment tax credit. Hawaii’s solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii’s energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii’s clean energy future.*

*Malama pono.*

*Diane Ware*

*99-7815 Kapoha*

*Volcano*

**HB-1369**

Submitted on: 2/18/2025 10:41:23 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Katherine Fryer     | Individual          | Oppose                    | Written Testimony Only |

Comments:

Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:

I strongly oppose HB1369, which seeks to repeal Hawaii’s solar investment tax credit. Hawaii’s solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii’s energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii’s clean energy future.

**HB-1369**

Submitted on: 2/18/2025 10:43:27 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| tia pearson         | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

I support preserving tax credits that support the use of renewable energy in Hawaii, be it solar, wind or biofuels

**HB-1369**

Submitted on: 2/18/2025 10:46:19 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| derek white         | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

I oppose this bill because the solar tax credit allows homeowners away to afford the expense of transitioning to clean energy, which the State of Hawaii just committed to. This State Tax Credit is a tool that will make Hawaii's mandate of 100% renewable energy by 2035 possible. Without it, we have no chance of getting residential on-site solar to levels it needs to be at to reach those mandate time-frames.

**HB-1369**

Submitted on: 2/18/2025 10:49:06 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Laurence Ward       | Individual          | Oppose                    | Written Testimony Only |

Comments:

HB 1369 was written by Rep. Kyle Yamashita and then referred to his own Finance committee without any input, discussion or testimonial process. This bill affects so many aspects of Hawaii life way beyond just finances. Without input from at least the EEP committee, this whole episode is a shibai sham of proper legislative process that Yamashita and Speaker Nakamura should be ashamed of for allowing it to happen this way. At least refer the bill to other committees or kill it and start afresh.

Laurence Ward, House District 20

**HB-1369**

Submitted on: 2/18/2025 10:55:26 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Peggy Daughtry      | Individual          | Oppose                    | Written Testimony Only |

Comments:

This bill avails us nothing, other than pollution. Why wasn't it referred to the EEP?

please save the planet, protect our health, and vote no. It is another way to appease big oil

mahalo

**HB-1369**

Submitted on: 2/18/2025 10:56:55 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Aaron Rosenstiel    | Individual          | Oppose                    | Written Testimony Only |

Comments:

Aloha,

I am testifying against HB1369 as it proposes to repeal the Hawai'i State Renewable Energy Tax Credit.

This tax credit benefits the environment tremendously by encouraging home owners to install renewable energy systems on their homes to offset energy consumed from the utility grid. On our small island of Kauai this energy is generated using a diesel generator, which could arguably one of the worst forms of energy generation from an environmental perspective. Across the state of Hawai'i approximately 80% of electricity was generated using some type of petroleum generation method. Solar Photovoltaic panels emit zero green house gases when producing electricity and studies show that solar power has a considerably smaller carbon footprint than fossil fuels over its life cycle.

It is critical that we continue to encourage renewable energy systems to meet our goal as a state to achieve 100 percent clean energy by 2045. Note this is a legal mandate as of 2015 when the state's Renewable Portfolio Standard was amended so the legislature must consider this mandate when making decisions that could negatively affect the success of achieving this requirement. The target was also supported in 2018 by the passage of Act 15 requiring Hawai'i to become net carbon negative by no later than 2045.

Without the tax incentives, most homeowner's wont be able to afford a clean energy system. This not only hurts our chance as a state to meet our sustainability goals, but it also disadvantages lower income house holds as they will be most affected by the loss of renewable energy tax credits. The State should support our lower income households to install clean energy systems because they not only help to improve environmental conditions, but also provides these households with sustainable energy that is cheaper than energy from the local utility further reducing the financial burden on these homes.

Not only does a solar photovoltaic system provide a clean, cheap method of producing the needed energy for homes across the state, it also has the ability to help bolster the electric grid and provide emergency backup power when coupled with a battery system. Given the state's vulnerability to extreme weather events, it is critical that the state maintain a robust and resilient power distribution system. This can be easily achived with a distributed generation and storage architecture that uses solar photovoltaic panels on individual homes to generate energy and a

battery system to store this energy for their needs. For most of our residents electricity is a luxury that could arguably be done without for extended periods of time, but other members of our community rely on medical devices that require electricity to operate as well as air treatment systems to keep them in good health. In an emergency scenario a renewable energy system with battery backup may mean the difference between life and death for these citizens and it is critical that the State help support them with the Renewable Energy Tax Credit to allow them to afford this equipment.

Finally, if the renewable energy tax credit is repealed, thousands of jobs across the state will be in jeopardy. According to data from the Solar Energy Industries Association approximately 2,393 people are employed in the solar industry in Hawai'i. That's 2,393 men, women and potentially their families that would be negatively affected if HB1369 is passed this year. A recent study by the National Renewable Energy Laboratory estimates that over 11,895 people could be employed in some type of renewable energy/battery storage job by 2030. Arguably this is less than 1% of the total Hawai'i working population, but this is a substantial amount of jobs that could be generating income for the State of Hawai'i by directly earning a wage from the renewable industry, but also by supporting many other businesses through their spending in Hawai'i. At the end of the day it must be recognized that these are real people that have real obligations to their families and have committed to a future in Hawai'i so it would be a shame to discount their contribution to our economy and abruptly repeal the renewable energy tax credit. It would arguably be far better to phase the tax credit out over time with a clearly set out start date and end date for the credit so that businesses could plan better for the impact and potentially save up to 11,895 jobs in the state by 2030.

Thank you for taking the time to consider my testimony regarding my adamant opposition to HB1369. I was shocked to see such a proposal after Hawai'i has repeatedly stated its sustainability goals and has a deep desire to protect our environment and take care of the islands we call home. This bill would jeopardize thousands of jobs, disadvantage low-income households by putting sustainable energy out of reach and reduce our resilience for natural disasters. Please do not let this bill pass.

Sincerely,

Aaron Rosenstiel

**HB-1369**

Submitted on: 2/18/2025 10:59:23 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| John K Cheever      | Individual          | Oppose                    | Written Testimony Only |

Comments:

Any representative who supports this bill does not believe in:

- 1) diversifying Hawaii'i economy,
- 2) our state's renewable energy and resilience goals.

Anyone who supports this bill is not operating with the best interests of our state currently or for the future, and is clearly a shill for the energy companies who want to import fossil fuels and sell energy to customers at inflated rates. Those representatives should have their campaign contributions examined accordingly, and will be voted out of office in the next election.

**HB-1369**

Submitted on: 2/18/2025 11:09:18 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Kathleen McGuire    | Individual          | Oppose                    | Written Testimony Only |

Comments:

Aloha Chair Yamashita, Vice Chair Takenoichi, and members of the House Committee on Finance,

My name is Kathleen McGuire, and I am writing to express my strong opposition to HB1369, which relates to taxation in Hawaii.

This measure proposes the repeal of critical tax credits, deductions and exemptions under the income tax, general excise tax and use tax laws. Specifically, if passed, it will eliminate the Hawaii Motion Picture, Digital Media and Film Production Income Tax Credit. This change would have severe consequences not only for the film industry but also for many individuals and families who rely on these tax increases for their livelihoods.

While I understand the need for the state to manage its resources carefully, the sweeping removal of income tax credits will have devastating impacts on Hawaii's economy and its residents in both short and long term. Taxes serve a greater purpose than just revenue collection; they are part of social contract that funds essential public services and initiatives, ultimately enhancing the quality of life for all residents of Hawaii.

I strongly oppose HB1369 and urge your committee to defer this bill. Thank you for considering my testimony.

in Solidarity,

Kathleen McGuire

**HB-1369**

Submitted on: 2/18/2025 11:13:43 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| John Maurer         | Individual          | Oppose                    | Written Testimony Only |

Comments:

Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:

I strongly oppose HB1369, which seeks to repeal Hawaii’s solar investment tax credit. Hawaii's solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii’s energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii’s clean energy future.

Mahalo!

**HB-1369**

Submitted on: 2/18/2025 11:19:06 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b>  | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|----------------------|---------------------------|------------------------|
| Josh Meyers         | JNL Renewable Energy | Oppose                    | Written Testimony Only |

Comments:

Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:

I strongly oppose HB1369, which seeks to repeal Hawaii’s solar investment tax credit.

The evidence clearly indicates that subject credit has been a major and necessary catalyst for residents and businesses to invest in forward thinking solutions towards Hawaii’s energy independence and resiliency. To date, the solar tax credit has helped to build a stable foundation for the creation of thousands of local jobs which serve as a launching pad for young families who require confidence in the momentum of Hawaii’s renewable energy economy to thrive, maintain residency, and grow the next generation of healthy and happy youth – our collective future.

Repealing the credit would create a potentially insurmountable barrier for Hawaii’s renewable energy sector and the entire workforce supporting it, increase reliance on imported and expensive fossil fuels, and create financial uncertainty for families and businesses seeking to invest in solar – ultimately forcing them and their children to move elsewhere for employment further weakening Hawaii’s economic future.

Hawaii **must** take local action to strengthen—not weaken—its commitment to renewable energy.

**HB-1369**

Submitted on: 2/18/2025 11:41:06 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b>            | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|--------------------------------|---------------------------|------------------------|
| Nathan Wood         | Nathan Wood General Contractor | Oppose                    | Written Testimony Only |

Comments:

Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:

We have come so far and worked so hard please don't kill our momentum now!

Nearly three decades ago, Senator Dan Inouye shared with me his dream of diversifying Kauai's economy-away from its heavy reliance on the then dying sugar industry and of course, tourism which he feared would be the only remaining industry in Hawaii. Because of this current state, he had great concern for opportunity for Hawaii's children. His vision was the future! Science, technology, and engineering-These are the jobs he hoped would keep and bring home our brightest local kids. I had just entered my second year at Kauai Community College when he helped me with an opportunity to work in an industry that I had never dreamed possible being from Kauai. A job with a high-tech defense contractor who was here in support of PMRF. From that opportunity, I later went on to build a successful contracting and leading-edge renewable energy company which employs over 30 local people. Dan was a mentor, a friend, and politician who was highly respected by everyone he interacted with. Because of his impact on myself and so many others, we carry his dream forward of a diversified Hawaii economy with opportunities for local families and preservation of our very strained environment.

We share his vision, we teach, we mentor, we provide opportunity for local families, we care for the environment.

What you are proposing with Bill HB1369 is putting the brakes on the diversification of the economy, killing our chances to meet Hawaii's renewable energy goals, and more importantly, a chance to diversify our energy options and reduce negative effects on our environment.

Be a great leader, look above the surrounding political climate and do what is right for our future generations here in Hawaii. Leave a legacy of respect and trust that lasts generations. Will a “kid” remember and carry forward your vision 20 or 30 years from now like the honorable Senator Inouye? I think we all hope for that. Be that politician...the one that makes a real difference!

Nathan Wood

Nathan Wood General Contractor

Renewable Energy Technologies

**HB-1369**

Submitted on: 2/18/2025 11:48:21 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By | Organization | Testifier Position | Testify                |
|--------------|--------------|--------------------|------------------------|
| Ming Lee     | Individual   | Oppose             | Written Testimony Only |

Comments:

**Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:**

**I strongly oppose HB1369, which seeks to repeal Hawaii’s solar investment tax credit. Hawaii's solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii’s energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii’s clean energy future. Working for a solar company, as well as having PV solar on my home, I know how impactful the State tax credit is for everyone.**

**HB-1369**

Submitted on: 2/18/2025 12:05:37 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Storm Stoker        | Individual          | Oppose                    | Written Testimony Only |

Comments:

Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:

I strongly oppose HB1369, which seeks to repeal Hawai‘i’s solar investment tax credit. Hawai‘i’s solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawai‘i’s energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawai‘i must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawai‘i’s clean energy future."

**HB-1369**

Submitted on: 2/18/2025 12:06:16 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By | Organization | Testifier Position | Testify                |
|--------------|--------------|--------------------|------------------------|
| Blaine Banks | Individual   | Oppose             | Written Testimony Only |

Comments:

*Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:*

*I strongly oppose HB1369, which seeks to repeal Hawaii’s solar investment tax credit. Hawaii’s solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii’s energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii’s clean energy future.*

**HB-1369**

Submitted on: 2/18/2025 12:13:10 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Amy Paikuli         | Individual          | Oppose                    | Written Testimony Only |

Comments:

Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:

I strongly oppose HB1369, which seeks to repeal Hawaii’s solar investment tax credit. Hawaii's solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii’s energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii’s clean energy future.

I am a homeowner with a Sunrun Solar System. My power did not go off during this last storm & in fact, I helped my neighbor charge her phone at my house! Solar is extremely important for our sustainability here in Hawaii!

Please keep solar tax incentives in place!

**HB-1369**

Submitted on: 2/18/2025 12:17:39 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By | Organization | Testifier Position | Testify                |
|--------------|--------------|--------------------|------------------------|
| Cyrus Penrod | Individual   | Oppose             | Written Testimony Only |

Comments:

*Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:*

*I strongly oppose HB1369, which seeks to repeal Hawaii's solar investment tax credit. Hawaii's solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii's energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii's clean energy future*

*Thank you,*

*Cyrus Penrod*

**HB-1369**

Submitted on: 2/18/2025 12:32:27 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By   | Organization | Testifier Position | Testify                |
|----------------|--------------|--------------------|------------------------|
| Marion McHenry | Individual   | Oppose             | Written Testimony Only |

Comments:

*Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:*

*I strongly oppose HB1369, which seeks to repeal Hawaii's solar investment tax credit. Hawaii's solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii's energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii's clean energy future.*

*Sincerely,*

*Marion McHenry*

*Princeville, Kauai*

**HB-1369**

Submitted on: 2/18/2025 12:39:39 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Lorna Larsen-Jeyte  | Individual          | Oppose                    | Written Testimony Only |

Comments:

Aloha from Volcano HI HB1369 sounds like a terrible idea! Actually it sounds like something a MAGA Republican would sponsor! We have used the renewable rebates for all our energy savings devices and feel very grateful for the encouragement from our State government to do our part in using renewables over gas and oil... We care about our environment , our native forest and birds. Our grandchildren's future! Climate change is real and upon us as we speak! Let's do all we can for solar and wind renewables instead of throwing the rebates on the trash heap. Ahana kokolele Rep Yamashita

Aloha and Mahalo Lorna Larsen-Jeyte

**HB-1369**

Submitted on: 2/18/2025 12:48:05 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Ramona Hussey       | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

Aloha Representatives,

I urge you to oppose HB1369 which would eliminate renewable energy tax credits. This is an important help to many Hawai'i residents who would like to install solar panels but need that extra tax incentive. Passing this bill would slash our ability to meet our renewable energy goals.

Thank you for listening to the people of Hawai'i who support the effort to cut back our fossil fuel use.

Ramona Hussey.

**HB-1369**

Submitted on: 2/18/2025 12:54:18 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| helen raine         | Individual          | Oppose                    | Written Testimony Only |

Comments:

Dear Chair Yamashita, Vice Chair Takenouchi, and Committee Members,

I oppose HB1369, which aims to eliminate Hawaii’s solar investment tax credit. This tax credit has played a crucial role in making clean energy accessible for residents and businesses, supporting thousands of local jobs, and enhancing Hawaii’s energy resilience. Its repeal would slow progress toward 100% renewable energy, increase dependence on costly fossil fuels, and create financial uncertainty for those looking to invest in solar. With federal clean energy incentives in flux, Hawaii must take decisive local action to strengthen—not undermine—its commitment to renewable energy. I urge you to reject HB1369 and safeguard Hawaii’s clean energy future.

Additionally, this bill should not have been assigned to just one committee, FIN. It addresses multiple issues beyond budgetary matters, and the FIN committee lacks the specialized expertise to evaluate them properly. Key aspects of this measure fall under the jurisdiction of the EEP committee. Rather than proceeding with the scheduled hearing, I strongly urge that HB1369 be re-referred to BOTH EEP and FIN, and that this hearing be canceled.

Mahalo!

**HB-1369**

Submitted on: 2/18/2025 12:55:44 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Matthew Geyer       | Individual          | Oppose                    | Written Testimony Only |

Comments:

Dear Chair Yamashita, Vice Chair Takenouchi, and members of the Finance Committee:

Unfortunately, I will be working tomorrow at the scheduled time of this hearing so I won't be able to testify in person, please accept this written testimony instead.

As someone who works in the solar industry, I strongly oppose HB1369, which would repeal Hawaii's solar investment tax credit. The solar tax credit has played a crucial role in making clean energy more accessible for both residents and businesses, while also supporting thousands of local jobs and enhancing Hawaii's energy resilience.

At a time when we are already witnessing the impacts of climate change—rising sea levels, more frequent wildfires, and extreme weather events—now is the time to accelerate, not decelerate, our efforts towards a sustainable future. Repealing this tax credit would undermine progress toward 100% renewable energy, increase our reliance on costly fossil fuels, and create financial uncertainty for families and businesses seeking to invest in solar.

With federal clean energy incentives facing increasing uncertainty, Hawaii must take bold, local action to strengthen—not weaken—its commitment to clean energy. I urge you to reject HB1369 and protect the future of renewable energy in Hawaii.

Mahalo for your time and consideration.

Matt

**HB-1369**

Submitted on: 2/18/2025 1:02:23 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Jurrien Kelling     | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

Please do not repeal this tax credit. It helped us get dollar installed on our house. This has helped us keep our electrical bills low. It also is helping the state reduce our dependence on oil. Also this created many jobs and keeps many people employed . Thank you

**HB-1369**

Submitted on: 2/18/2025 1:06:33 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Graham Deever       | Sunrun              | Oppose                    | Written Testimony Only |

Comments:

*Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:*

*I strongly oppose HB1369, which seeks to repeal Hawaii’s solar investment tax credit. Hawaii’s solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii’s energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii’s clean energy future.*

**HB-1369**

Submitted on: 2/18/2025 1:12:33 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Jordan Austin       | Individual          | Oppose                    | Written Testimony Only |

Comments:

Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:

I strongly oppose HB1369, which seeks to repeal Hawaii’s solar investment tax credit. Hawaii's solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii’s energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii’s clean energy future.

**HB-1369**

Submitted on: 2/18/2025 1:13:00 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By | Organization | Testifier Position | Testify                |
|--------------|--------------|--------------------|------------------------|
| Steven Mazur | Individual   | Oppose             | Written Testimony Only |

Comments:

*Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:*

*I strongly oppose HB1369, which seeks to repeal Hawaii's solar investment tax credit. Hawaii's solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii's energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii's clean energy future. I do not know why we need to have a bill every few years when iour momentum and goals have not changed. It is frustrating to me as a member of the public, to keep fighting for this and my livelihood in the solar industry. I would switch careers but that may mean leaving hawaii for me personally.*

*I really appreciate all the committee and chairs do to keep the polcies in place that keep Hawaii moving in the right direction.*

*Mahalo,*

*Steven Mazur*

## Testimony Opposing HB 1369

Ryan M. Park  
Honolulu, HI

February 18, 2025

### **Subject: Strong Opposition to HB 1369 – Repeal of Hawaii’s Solar Investment Tax Credit**

Dear Chair Yamashita, Vice Chair Takenouchi, and Members of the Committee,

I strongly oppose **HB 1369**, which seeks to repeal Hawaii’s solar investment tax credit. This tax credit is **one of the most effective tools Hawaii has to accelerate clean energy adoption, reduce reliance on imported fossil fuels, and keep more energy dollars circulating within our local economy.**

Hawaii is at a critical juncture in its transition to **100% renewable energy**, and removing this incentive would **slow adoption, discourage investment, and create financial uncertainty for families and businesses** looking to install solar and battery storage. The tax credit plays a vital role in:

- **Enhancing Hawaii’s Energy Security** – Every solar system installed reduces our dependence on imported oil, making Hawaii less vulnerable to price volatility and supply disruptions.
- **Strengthening the Local Economy** – Solar installations generate **good-paying local jobs** for installers, electricians, engineers, and small businesses, keeping money in our state instead of paying for fossil fuels.
- **Encouraging Faster Adoption** – The tax credit helps homeowners, businesses, and renters **afford the upfront costs** of solar and storage, accelerating Hawaii’s shift to clean energy.
- **Ensuring Fair and Effective Tax Policy** – Incentivizing clean energy adoption supports **Hawaii’s climate goals** and provides long-term cost savings for residents, businesses, and the state.

While federal incentives have fluctuated over the years, with additional uncertainty surrounding the Trump administration’s lack of clean energy support, Hawaii’s **state tax credit has provided stability** that encourages long-term investment in renewables. Eliminating it now would be a **step backward**, undermining the progress we’ve made toward energy independence and affordability.

I urge you to **reject HB 1369** and protect Hawaii’s clean energy future. Thank you for your time and consideration.

Sincerely,  
Ryan M. Park  
808.425.1075



**Testimony to The Committee on Finance  
Wednesday February 19, 2025  
2:30 PM  
Conference Room 308 & VIA videoconference  
Hawaii State Capitol  
HB 1369**

Chair Yamashita, Vice Chair Takenouchi, and Members of the House Finance Committee,

Hawaii Gas appreciates the opportunity to submit testimony in **strong opposition** to the repeal of **HRS §237-27 - Exemption of certain petroleum refiners. (Section 22 of the measure)** The proposed repeal would have significant negative economic and operational consequences for consumers, businesses and energy providers across the state. Additionally, we respectfully request the removal of **Section 18 of the measure** which would repeal HRS §235-110.32- **Renewable Fuel Production Tax Credit (RFPTC)**. The RFPTC plays a vital role in attracting investment and supporting the transition to renewable energy by incentivizing the local production of renewable fuels that power critical state infrastructure and key public and private sector entities.

**Negative Economic Impact on Energy Costs**

The repeal of §237-27 would increase the cost of refining petroleum products. Proposed repeal would be a pass-through cost to the consumer, ultimately leading to higher energy costs for Hawaii residents and businesses. Currently, given our state's reliance on imported fuel sources, any additional taxation would exacerbate existing cost pressures. Hawaii already faces some of the highest energy costs in the nation, and the elimination of this exemption would further strain household budgets and business operations, hitting the economically disadvantaged the hardest.

**Impact on Renewable Energy Transition**

Hawaii Gas is committed to supporting the state's ambitious clean energy goals, including the transition to renewable energy sources. However, repealing §235-110.32 in **Section 18 of HB 1369** could thwart investments in renewable fuel production, infrastructure and technology. A well-balanced policy framework that supports both near-term energy stability and long-term sustainability is crucial to achieving a successful and economically viable transition.

**Conclusion**



The exemption provided by §237-27 and §235-110.32 has played an important role in maintaining affordable and reliable energy for Hawaii’s residents and businesses and the transition to renewable fuels. Its repeal would impose financial hardships on our citizens, create supply uncertainties, and potentially slow progress toward our renewable energy future. For these reasons, Hawaii Gas strongly urges the committee to **oppose the repeal of 237-27 and §235-110.32** and maintain policies that support a stable and affordable energy landscape for our state.

**HB-1369**

Submitted on: 2/18/2025 1:21:51 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Drew Tatman         | Individual          | Oppose                    | Written Testimony Only |

Comments:

This bill will repeal a very important tax credit for those who decide to go solar. I believe it would be for the maximum benefit for the people of Hawaii to continue to incentivize solar as much as possible for numerous reasons.

1. Local burning of gas and oil creates very inhospitable and noxious air to breathe, which is shown to directly increase the instances of lung cancer and lung disease. Especially those who live close to power plants.
2. A grid solely reliant upon gas and oil is less resilient. And the current percentages of usage is not in its optimum balance.
3. Most solar is sold as Energy Storage, meaning customers and residents are protected against grid outages - providing safer energy infrastructure.

It seems obvious that the future of energy needs to rely on numerous sources as opposed to only gas and oil. And to get there it is important that we offer customers additional incentives to get there. Even if oil is the cheapest form of energy currently, they are finite in supply and will eventually dwindle. Do we really want to push this down to our children and grandchildren as their problem to address when we get there? Or do we want to take necessary steps to ease future issues.

**HB-1369**

Submitted on: 2/18/2025 1:27:44 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Nathan Martin       | Sunrun              | Oppose                    | Written Testimony Only |

Comments:

Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:

I strongly oppose HB1369, which seeks to repeal Hawaii's solar investment tax credit. Hawaii's solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii's energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii's clean energy future.

As a solar representative, I am able to see first-hand how much solar has helped and will continue helping the locals in Hawaii.

**HB-1369**

Submitted on: 2/18/2025 1:29:04 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Stefan Crumley      | Sunrun              | Oppose                    | Written Testimony Only |

Comments:

*Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:*

*I strongly oppose HB1369, which seeks to repeal Hawaii’s solar investment tax credit. Hawaii’s solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii’s energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii’s clean energy future.*

**HB-1369**

Submitted on: 2/18/2025 1:32:06 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Megan Vynne         | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

I oppose this bill.

  
Honolulu, HI 96822  
13 February 2023

The Honorable Kyle Yamashita, Chair  
The Honorable Jenna Takenouchi, Vice-Chair  
House Committee on Finance

Re: HB 1369, r/t Taxation, public hearing 2:30 p.m., Weds. 19 Feb. 2025

Dear Chair Yamashita, Vice-Chair Takenouchi, and Members of the Committee:

I oppose the deletion of HRS sec. 235-12.5, Renewable energy technologies; income tax credit (RETITC), and urge you to remove SEC. 14 of HB 1369, pp. 44 -53.

I believe it is false economy for the state budget to delete the REITC, and at a minimum there must first be a comprehensive accounting of the economic and tax effects of the tax credit repeal. The increased tax that may be collected by the repeal may be more than offset by a collapse of residential solar industry and the taxes they pay and their employees.

The legislature and public should know the full economic result of repealing the RETITC, including the externalities of increased fossil fuel climate emissions and decreased individual community resilience against power outages due to disasters of various types. I believe insurers analyze the risks of various disasters, such as fires, storms, and floods, the costs of damage, and the costs of prevention, and Hawaii should too.

The tax code should support the state's clean energy goals, and the RETITC repeal appears to be a step in the wrong direction.

Beyond taxes, I favor empowering homeowners and renters to take direct advantage of Hawaii's sunshine for their daily use, protect against power outages, reduce fossil fuel emissions, and for reduce foreign fossil fuel use as a matter of national security.

Please preserve the RETITC.

Respectfully submitted,  
s/Laurence K. Lau

**HB-1369**

Submitted on: 2/18/2025 1:34:31 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Pradeep Rao         | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

To whom it may concern,

Thos tax deduction was a major factor in my investing over \$2M in Solar projects in Hawaii.

The costs of building in Hawaii are at least 30% higher and this tax credit evens the playing field. Please do not rescind the tax credit. Repeal this bill.

**HB-1369**

Submitted on: 2/18/2025 1:38:33 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By     | Organization | Testifier Position | Testify                |
|------------------|--------------|--------------------|------------------------|
| Kohl Christensen | Individual   | Oppose             | Written Testimony Only |

Comments:

*Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:*

*I strongly oppose HB1369, which seeks to repeal Hawaii's solar investment tax credit. Hawaii's solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii's energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii's clean energy future."*

KOHL CHRISTENSEN

**HB-1369**

Submitted on: 2/18/2025 1:40:50 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By | Organization | Testifier Position | Testify                |
|--------------|--------------|--------------------|------------------------|
| Aaron Kirk   | Individual   | Oppose             | Written Testimony Only |

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the committee,

I **strongly** oppose HB1369, which seeks to repeal Hawaii’s solar investment tax credit. I have worked in the Hawaii solar industry for over 15 years and during this time fought, and sometimes have been defeated by:

- HECO changing interconnection rules
- imposed tarriffs on equipment
- high shipping costs
- mainland companies entering our market

Hawaii has electricity costs that are 3x the national average, and the solar industry has provided relief to homeowners AND renters year after year. Solar is NO LONGER only for the wealthy or even only for homeowners. That battle was fought and won years ago. Programs like GEMS and CBRE have allowed all Hawaii residents to benefit from the cost reductions solar provides.

I have hundreds of friends and colleagues in construction, sales, marketing, finance, management, logistics and many other roles who rely on the Hawaii State Tax Credits to keep their jobs. Thousands of Hawaii voters work in this amazing industry.

The State needs to complete our transition to 100% renewable energy, cut reliance on expensive fossil fuels, and allow Hawaii families and businesses lthe relief and peace of mind that comes with controlling our own energy future. PLEASE do not be a part of Trump's "DOGE" efforts who are cutting off the country's nose despite its face by cutting costs without fully seeing the downstream effects! Please end this additional threat against our jobs, our access to affordable electricity and to our ability to have a clean and renewable Hawaii!

Mahalo Nui,

Aaron Kirk  
Hawaii voter  
808.421.8143

**HB-1369**

Submitted on: 2/18/2025 1:43:23 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Valerie Rini        | Individual          | Oppose                    | Written Testimony Only |

Comments:

Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:

I strongly oppose HB1369, which seeks to repeal Hawaii’s solar investment tax credit. Hawaii's solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii’s energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii’s clean energy future.

Working for a solar company, I know how impactful the State tax credit is for everyone.

Warmest Aloha,

Valerie Rini

## The Need for an Energy Credit

Advocating Against HB1369 by Alan Schlissel

As a tax attorney and accountant, I understand the impact tax credits have on the economy, government coffers and how they motivate an individual/company to spend money or transact business based on what the government views as important.

I also understand that, if the Hawaii Renewable Energy Technology Credit (RETITC), is abolished, the installation of solar assets will cease.

MONEY (CAPITAL) FLOW TO INVESTMENTS WITH THE HIGHEST RETURN AND LOWEST RISK. THIS IS BASIC ECONOMICS. ABOLISHING THE RETITC WILL REDIRECT MONEY (CAPITAL) OUT OF HAWAII TO OTHER STATES THAT HAVE A RENEWABLE ENERGY CREDIT OR STATES WHERE THE COST TO PURCHASE OR INSTALL SOLAR ASSETS ARE LESS THAN HAWAII. TAX DEDUCTIONS INCENTIVIZE PEOPLE TO DONATE TO CHARITY AND LIKEWISE THE RETITC INCENTIVIZES PEOPLE TO INVEST IN HAWAII SOLAR. INVESTORS WILL NOT INVEST IN HAWAII SOLAR PROJECTS IF THE RETURN ON THEIR INVESTMENT IS LOW. THE RETITC IS A VERY IMPORTANT TOOL FOR THE STATE OF HAWAII TO ACHIEVE ITS GOAL TO GET OFF COSTLY AND IMPORTED FOSSIL FUELS AS SOON AS POSSIBLE.

Getting the citizens of Hawaii lower cost energy and energy costs that are fixed and determinable (i.e. not tied into the cost of oil) is only possible through solar. Solar is only possible with tax credits. The cost of buying and installing solar does not make fiscal sense without both the federal and State of Hawaii tax credits.

Hawaii state coffers do not “lose out” because of the credits provided to homeowners or investors. The state receives significant benefits through the General Excise Tax revenue on solar equipment and installation services. The Hawaii solar industry generates substantial GET revenue on construction equipment and services while also creating union and non-union construction jobs.

There are also a number of noneconomic benefits

### The Climate Crisis

Climate change is driven primarily from the burning of fossil fuels for energy. The consequences are far-reaching, including more frequent and severe weather events, rising sea levels, and disruptions to ecosystems and agriculture. To mitigate these effects, it is essential to reduce emissions and transition to cleaner energy sources. By promoting the generation of renewable energy, energy credits can help displace fossil fuel-based electricity and reduce the overall carbon intensity of the energy grid. This leads to cleaner air, improved public health, and a more sustainable environment for future generations. Solar investment is critical to preserve Hawaii for our keiki.

The local utility company is in economic peril because of issues related to climate. Encouraging solar lessens the burdens on the utility company to better focus on transmission (and risk mitigation) rather than generation.

Support for Emerging Technologies

Energy credits play a critical role in supporting emerging renewable energy technologies. In the early stages of development, new technologies often face high costs and limited market penetration. Energy credits provide the financial support needed to scale up production and achieve economies of scale, ultimately making these technologies more competitive with traditional fossil fuels.

### Social and Community Benefits

Beyond the environmental and economic advantages, energy credits also deliver social and community benefits. Renewable energy projects create jobs, stimulate local economies, and provide energy access to underserved communities (i.e., Community Solar Projects). Energy credits help ensure that the transition to a sustainable energy system is inclusive and equitable.

In many parts of Hawaii, access to reliable and affordable energy remains a challenge. Renewable energy projects, supported by energy credits, can provide clean and sustainable energy to underserved communities.

### **Conclusion**

The need for an energy credit program/system is clear. Economic incentives, i.e. energy credits, drive solar investment in Hawaii. Renewable energy is critical in addressing the climate crisis and advancing sustainable development. In its current form, RETITC is a powerful and essential tool in Hawaii's ability to create a cleaner, more sustainable future.

**HB-1369**

Submitted on: 2/18/2025 1:50:09 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Marcia Kemble       | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

Greetings Committee Chair and Committee members,

I OPPOSE HB1369. I strongly support preserving tax credits that support the use of renewable energy in Hawaii, whether it is solar, wind or biofuels. We need to use all tools at our disposal to combat the serious consequences of climate change. Also, since this bill was referred only to the FIN committee and was never referred to any other committee for subject matter review, I also strongly feel it should undergo thorough joint/committee review.

Mahalo for your consideration.

Marcia Kemble

Makiki

Alex Beltrol Navarro

February 18<sup>th</sup>, 2025, Honolulu, HI

**Written testimony in opposition to SB1369**

I am writing this testimony, my first ever, to oppose the surrender of one of our greatest opportunities to gain energy independence, lower our cost of living, and most importantly protect our ‘āina (land).

Islands are by their very nature isolated, which has traditionally meant shipping in the energy resources needed to meet the ever-expanding demand of the population. The country of Iceland was blessed with the geothermal energy to power their population needs and then energy heavy industries like metals and cloud computing. They managed to wean themselves off fossil fuels, provide cheap energy for their population and become prosperous by providing services by doubling down on the energy sources they were blessed with, providing support and making sure that technology was developed to allow them to tap into those resources. They did that with a population 1/5 the size of ours.

Hawaii is blessed with the abundance of sun, something Iceland does not have. The investments in developing solar technology have been already developed to the point where energy production from them is cheaper than fossil alternatives. Now is not the time to reduce our commitment to renewable energies. On the contrary, it is the moment to speed our utilization of the resources we have, be it wind, solar or any other, rather than increase our dependence on external supplies.

Protecting and expanding these incentives protect our land, our people, and our future generations.

**HB-1369**

Submitted on: 2/18/2025 2:10:09 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Jason Flick         | Individual          | Oppose                    | Written Testimony Only |

Comments:

Aloha,

I am wrting to oppose HB1369. We cannot repeal the Hawaii Solar Tax Credits. I run a Staffing Agency in Hawaii that specializes in placing Engineers, Electricians, and skilled Labor to support the Solar Industry, and repealling the Tax Credits will negatively affect our Industry, and the loss of a lot of jobs.

Mahalo,

Jason Flick

**HB-1369**

Submitted on: 2/18/2025 2:19:05 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Shreya Yadav        | Individual          | Oppose                    | Written Testimony Only |

Comments:

I strongly oppose this bill as it will significantly impact the installation of solar and other renewable energy in Hawaii, which are critical to the state's climate and emissions goals. The bill repeals 35% state tax credit for solar energy systems and a refundable credit option for low income tax payers. This has been really important in driving solar and other renewable production on island, and repealing this will disincentivise people from installing solar and other renewable energies.

**HB-1369**

Submitted on: 2/18/2025 2:24:04 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By        | Organization | Testifier Position | Testify                |
|---------------------|--------------|--------------------|------------------------|
| Catherine Valdovino | Individual   | Oppose             | Written Testimony Only |

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee on Finance,

My name is Catherine Valdovino. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly oppose HB1369**, relating to taxation.

This measure calls for the repeal of certain credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws. Specifically, if passed, the bill will repeal our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the line item striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

**I strongly oppose HB1369. I urge your committee to defer this bill.** Thank you for the opportunity to testify.

In Solidarity,

Catherine Valdovino



**HB-1369**

Submitted on: 2/18/2025 2:24:36 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Evan Kitts          | Individual          | Oppose                    | Written Testimony Only |

Comments:

Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:

I strongly oppose HB1369, which seeks to repeal Hawaii’s solar investment tax credit. Hawaii's solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii’s energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii’s clean energy future.

Working for a solar company, I know how impactful the State tax credit is for everyone. “

**HB-1369**

Submitted on: 2/18/2025 2:25:47 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Erhan Bagasol       | Individual          | Support                   | Written Testimony Only |

Comments:

**Representative Kyle Yamashita**

**Wednesday, February 18, 2025**

**2:30 P.M.**

**Hawaii State Capitol**

**Support for HB1369**

**Aloha, chair Kyle Yamashita and other committee members my name is Ethan Bagasol, a high school senior out of Mililani High School . Today I'm testifying my support for the bill of HB1369.**

**I am testifying today for the support of the fight against taxation on the transition of new renewable energy technology systems. As we know today we are constantly battling the problem of raising income and tax increase. Some focuses today however include a push to improve preserving solar and wind energy. This bill is a step forward for the future and future generations in growing support to prevent these problems. Support from committees and representatives such as yourself will provide great change for generations to come so they aren't as worried about preserving energy at little costs.**

**I hope you consider HB1369 because it will be a critical aspect in shaping the future keeping a sustainable and constant energy production. Mahalo nui loa for the time and opportunity to testify.**

**Sincerely ,**

**Ethan Bagasol**

**Mililani High School**

**HB-1369**

Submitted on: 2/18/2025 2:27:50 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Jane Taylor         | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

In a time when federal support for clean and renewable energy will be flagging, but when climate change continues to be a real and present threat, renewable energy tax credits are vitally important and need to be more supported locally, not less. Please look at the actual subject of this, not just the financial aspect!

thank you!

I am a retired teacher that was hoping to be able to afford solar panels on my house in the near future. sincerely,

Jane Taylor 96743

**HB-1369**

Submitted on: 2/18/2025 2:28:30 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Ryan Smith          | Individual          | Oppose                    | Written Testimony Only |

Comments:

*Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:*

*I strongly oppose HB1369, which seeks to repeal Hawaii’s solar investment tax credit. Hawaii’s solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii’s energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii’s clean energy future.*

**HB-1369**

Submitted on: 2/18/2025 2:33:46 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By | Organization | Testifier Position | Testify           |
|--------------|--------------|--------------------|-------------------|
| Ryno Irwin   | Individual   | Oppose             | Remotely Via Zoom |

Comments:

**Aloha Chair and Members of the Committee,**

My name is Ryno Irwin, and I am the owner of Hawaii Unified Industries, a locally owned and operated solar company based in Wai‘anae, Hawai‘i. I am submitting this testimony in **strong opposition** to **HB 1369**.

The **Hawai‘i State Solar Tax Credit** is a vital incentive for our local solar industry, making solar energy more affordable and accessible for residents across our communities. Solar and battery storage not only provide clean, cost-effective energy but also offer **critical energy security** to households throughout the state.

Hawai‘i is currently facing an **energy crisis**. Our outdated grid infrastructure leads to **frequent blackouts**, and our utility company is burdened with over **\$2 billion in liability** from the Lahaina wildfires, raising concerns of potential bankruptcy. In this time of uncertainty, **solar plus battery storage is the solution** to achieving energy **resilience and independence**. Residential battery storage helps stabilize the grid by supplying power when it is needed most.

Just as importantly, solar and storage **reduce electricity costs** and overall living expenses for our local families. At a time when it is more difficult than ever for **kama‘āina** to afford life in Hawai‘i, removing this tax credit would make it even harder for families to transition to clean energy.

I urge you to **protect this critical tax credit** and support policies that strengthen Hawai‘i’s renewable energy future.

**Mahalo for your time and consideration.**

**Sincerely,  
Ryno Irwin  
CEO**

Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:

*I strongly oppose HB1369, which seeks to repeal Hawaii's solar income tax credit. I live in Haiku, Maui and I have been a pioneer in PV solar since 2002 when I founded Rising Sun Solar. Rising Sun provided hundreds of jobs on all islands including a crew on Molokai. Over the years Hawaii's solar tax credit has been instrumental in making Hawaii a leader in renewable energy and helping to make Hawaii homes and businesses more resilient. This was evident in the wake of the Lahaina and Upcountry fires when Maui residents lost power, homes with solar had power because they had battery systems. Hawaii has the highest residential battery attachment rate (96%), with California a distant second (11%), and many other states falling within the 5% to 10% range. In addition to the installed battery systems the Hawaii Solar Energy Industry volunteered its time and materials and installed temporary systems at relief hubs providing not only power but internet access.*

*I exited Rising Sun Solar in 2018 and I worked at the US Department of Energy Loans Program Office LPO. The Department of Energy published a VPP Liftoff Report in 2023 that highlights the importance of distributed solar plus storage as an energy entitative that maximizes the use and value of existing energy infrastructure, minimizes costs to rate payers, and ensures resilient, reliable, and secure grid for all Americans. Maintaining the existing tax credit is essential to the development of these valuable Distributed Energy Resources. I have solar and batteries on my own home and have enrolled in the Battery Bonus Program to help the grid meet resource adequacy during peak demand. Distributed Solar Virtual Power Plants (VPPs) allow thousands of distributed batteries to be called on to meet Hawaii's energy needs and provide power to homeowners and business during planned and unplanned power outages.*

*The Hawaii Solar Tax Credit drives solar adoption which in turn provides clean energy affordable for residents and businesses, benefits to the grid, reduces greenhouse gasses, supports thousands of local jobs, and strengthens Hawaii's energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii's clean energy future.*

*Thank you for the opportunity to testify,  
Brad Albert*

**HB-1369**

Submitted on: 2/18/2025 2:39:09 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Natasha Suzuki      | Individual          | Oppose                    | Written Testimony Only |

Comments:

Dear chair Yamashita, vice chair takenouchi, and members of the committee:

I strongly oppose HB1369, which seeks to repeal Hawaii’s solar investment tax credit. Hawaii's solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii’s energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii’s clean energy future.

Working for a solar company, i know how impactful state tax credit is for everyone.

**HB-1369**

Submitted on: 2/18/2025 2:39:45 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By | Organization | Testifier Position | Testify                |
|--------------|--------------|--------------------|------------------------|
| David Warren | Individual   | Oppose             | Written Testimony Only |

Comments:

*Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:*

*I strongly oppose HB1369, which seeks to repeal Hawaii's solar investment tax credit. Hawaii's solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii's energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii's clean energy future.*

*I work in the solar industry, and not only does this measure go against our state's efforts to bring clean, sustainable energy to the island - it will negatively impact countless families that work everyday to make Hawaii a cleaner, safer home.*

**HB-1369**

Submitted on: 2/18/2025 2:55:24 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| arleen velasco      | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

I strongly oppose repealing tax credits for solar power. The Trump administration is weakening or trying to eliminate all environment protections in the United States. The state must encourage clean energy production such as solar and wind. Please don't consider nuclear power an option, just look at the effect of hundres of barrels of spent nuclear waste sitting on top of an ocean cliff in California, San Onofre. Our island is to small and could be made unhabitable by one nuclear accident. Again, please do not pass this bill.

Aloha Chair Yamashita , Vice Chair Takenouchi and Members of the House Committee on Finance,  
Regarding HB 1369 Relating to Taxation,

Please DO NOT Remove the Film and Movie Production tax credit. Please understand how valuable and important this tax credit is to Hawaii's film industry. It is NOT a give away to Hollywood. It is Hollywood paying us - Hawaii. It is union jobs for Hawaii residents. It is income for the many independent vendors, including but not limited to: Local Hardware Stores, Little Coffee Shops Hotels, Car Rentals, Grocery Stores, Clothing Stores, Massage and Bodyworkers, Restaurants, Bars, Cafe's. All these small, medium and large LOCAL businesses benefit when a film comes to town. LOCAL people have jobs, can pay for cars and mortgages and schools which benefit banks and credit unions. PLEASE see the bigger picture\_ No tax credit -no films- no jobs. No GE Tax No Income Tax for the state. A studio can go ANYWHERE in the world to film. They like Hawaii. Let's keep them coming.

Why not support an industry that comes here to work, hires local people, spends plenty money and then goes home?

Please DO NOT PASS HB 1369 Relating to taxation.

Mahalo for doing the right thing,

D. Elizabeth Logsdon  
IATSE Local 665  
808-987-7706  
benribukuro@yahoo.com

**HB-1369**

Submitted on: 2/18/2025 3:12:18 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Ken Loui            | Individual          | Oppose                    | Written Testimony Only |

Comments:

I submit testimony in OPPOSITION of HB1369; specifically with regard to Section 24 as the exemption for ship building and repair business should remain in place.

Robert A. Gould

[REDACTED]  
K [REDACTED]

February 18, 2025

HOUSE COMMITTEE ON FINANCE  
Representative Kyle T. Yamashita, Chair  
Representative Jenna Takenouchi, Vice Chair

DATE: Wednesday, February 19, 2025  
TIME: 2:30PM  
PLACE: Hawai'i State Capitol, Conference Room 308 & Videoconference

Dear Committee:

I just learned that HB1369 Repeals SECTION 15, Section 235-12.5, and SECTION 16, Section 235-17 of Hawaii Revised Statutes.

I believe that the tax credits above should stay in place, and I am opposed to this bill for that reason. At a time when we need to increase the amount of wind and solar power in the state to meet its goals of 100% renewable energy, it is very unwise to repeal the tax credits that encourage the installation of such power generation that helps reach that goal.

This repeal sounds like something that would come straight out of the Trump administration, and is shameful in Hawaii!

The other tax credits relating to film production seem to have delivered a net tax profit to the State when all associated transactions are taken into consideration.

These repeals are bad and should be removed from the bill!

Sincerely,



Robert A. Gould

[REDACTED]  
[REDACTED]

**HB-1369**

Submitted on: 2/18/2025 3:27:05 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| elizabeth morriss   | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

I oppose house bill 1369

**HB-1369**

Submitted on: 2/18/2025 4:08:35 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b>            | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|--------------------------------|---------------------------|------------------------|
| Robert King         | Pacific Biodiesel Technologies | Oppose                    | Written Testimony Only |

Comments:

Section 18 of HB1369 mirrors the disaster happening on the Federal level with the gutting of renewable energy credits and the denial of climate change. Extremely disappointing.

**HB-1369**

Submitted on: 2/18/2025 5:48:01 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By | Organization | Testifier Position | Testify                |
|--------------|--------------|--------------------|------------------------|
| Paul Dolnick | Individual   | Oppose             | Written Testimony Only |

Comments:

Vote NO on HB13679

**As if the Trump/Musk administrations’ denial of climate change and assault on renewable energy is not enough, instead of increasing tax credits to compensate for the reduced Federal support – [Rep. Kyle Yamashita](#) is proposing to reduce support even more. This is bad for families, bad for a local green industry, and bad for the climate.**

[HB1369](#), was “referred” only to House Finance. Rep. Yamashita is the bill’s only sponsor and is also Chair of House Finance.

Of course there are [15 other Representatives who also sit on House Finance](#), but the key word here is “sit”. If history is any indication, we can expect most if not all of those 15 to “go along to get along” as they are fearful of the power wielded by the Finance Chair.

**They’re afraid if they raise their hands to question the Chair, they’ll be “punished”.**

They’re fearful that much needed funding for sidewalks, parks, highways, or schools in their district will suddenly be “lined out of the budget” as punishment for speaking out.

**Such is the toxic culture that permeates the big square building on Beretania Street.**

**At minimum HB1369 should have also been referred to the [Committee on Energy & Environmental Protection, \(EEP\)](#) Chaired by Representative Nicole Lowen. EEP would have reviewed the “subject matter” impact of the proposed tax changes. Are the proposed changes good or bad for the environment and for the renewable energy sector?**

**The Finance Committee looks at “budget impacts” and subject matter committees look at “subject matter impacts”. HB1369 will have no subject matter impact review because it was referred only to House Finance.**

HB1369 also amends the existing solar hot water heater mandate in a manner that has nothing to do with the budget.

Why did HB1369 receive only a single referral when a reasonable review of the bill shows it has potentially far reaching impacts on issues relating to energy and the environment?

**House Rules grant Speaker Nadine Nakamura absolute power to refer bills. Rule. 2.1 (14) – “It shall be the duty of the Speaker to..refer all bills to committees...The Speaker’s decision shall be the final disposition of the matter.”**

The Speaker’s decision to refer HB1369 only to House Finance could have been “appealed” by the Chair of EEP, however since it’s all done in secret, we’ll never know if that happened. In any case, “The Speaker’s decision shall be the final disposition of the matter.”

**The Speaker has total power over which committee “hears” the bill, and the Committee Chair controls the outcome of that hearing.**

This begs the question – Why do we need [the other 49 House members](#)?

Yes, I’m fully aware sarcasm is the lowest form of humor. I’m also aware what’s happening now in the House is not funny at all.

Finally, the tax credits the State provides for renewable energy matter greatly to the many who are not well served by the power company. It is these tax credits that enable businesses and residences to afford the capital improvements that enable 100% uptime with their offgrid power generation using renewables.

Please don't be short sighted and myopic. If we are really discussing the total cost ramifications of these tax credits, then it is abundantly clear that renewables are a wise choice for energy generation long term. They are less expensive in the long term and cleaner in the long term. Please don't be eco and financially barbaric. Be eco and financially karmic. VOTE NO ON HB1369!

**Dear Chair Yamashita, Vice  
Chair Takenouchi, and  
committee members:**

**I am writing to express my  
strong opposition to HB1369,  
which proposes the repeal of  
Hawaii's solar investment tax  
credit. This tax credit has  
been vital in making clean  
energy accessible for both  
residents and businesses,  
fostering thousands of local  
jobs, and enhancing Hawaii's  
energy independence.  
Eliminating this credit would**

**hinder our progress towards achieving 100% renewable energy, increase our dependence on costly fossil fuels, and create financial instability for families and businesses that wish to invest in solar energy. Given the uncertainty surrounding federal clean energy incentives, it is essential for Hawaii to take proactive measures to reinforce its commitment to renewable energy rather than diminish it. I strongly urge you to**

**reject HB1369 and safeguard  
Hawaii's clean energy future.  
Mahalo**

**Sent from my iPhone**

**Mike Pajil**

[Redacted]

[Redacted]

[Redacted]

**HB-1369**

Submitted on: 2/18/2025 6:36:14 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By    | Organization | Testifier Position | Testify                |
|-----------------|--------------|--------------------|------------------------|
| Mariann Tesauro | Individual   | Oppose             | Written Testimony Only |

Comments:

Aloha Chair Yamashita, Vice Chair Takenouchi, and members of the House committee on Finance,

My name is Mariann Tesauro. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly oppose HB1369**, relating to taxation.

This measure calls for the repeal of certain credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws. Specifically, if passed, the bill will repeal our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

While I understand the immediate need for the state to conserve resources, the line item striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future. Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

**I strongly oppose HB1369. I urge your committee to defer this bill.** Thank you for the opportunity to testify.

In Solidarity,

Mariann Tesauro

**HB-1369**

Submitted on: 2/18/2025 7:21:51 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By  | Organization | Testifier Position | Testify                |
|---------------|--------------|--------------------|------------------------|
| Stanley Hebda | Individual   | Oppose             | Written Testimony Only |

Comments:

Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:

**I strongly oppose HB1369**, which seeks to repeal Hawai‘i’s solar investment tax credit. Hawai‘i’s solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawai‘i’s energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawai‘i must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawai‘i’s clean energy future.

We need to take the bold steps to look forward.

TESTIMONY OF  
**LARRY S VERAY**

TO THE COMMITTEE ON FINANCE

***IN STRONG OPPOSITION TO HB1369***

RELATED TO TAXATION

February 18, 2025

Aloha, Chair Yamashita and Vice Chair Takemouchi and committee members. I am Larry Veray and in my capacity as Chairman for the Pearl City Neighborhood Board No. 21, I submitting the following testimony as an individual. However, I am also President of Waiiau Gardens Kai – B Homeowners Association and submitting testimony on behalf of our Board of Directors. Repealing investment tax credits, deductions and exemptions under the income tax, general excise tax, and use tax laws will have a severe and negative impact on tax payers who were considering installing solar Photovoltaic and Split Air Conditions systems on their homes. **I am in STRONG OPPOSITION TO HB1369.**

The current tax credits have been the motivator for many homeowners in Hawai'i to install solar photovoltaic and split air conditioning systems in their homes that definitely enhanced energy resilience and kept clean energy affordable for our residents and businesses. If this bill is passed, it will unquestionably negatively impact the number of people who were planning or considering installing energy efficient equipment in their homes and businesses. It will slow down our states clean energy progress and it will make it more difficult for families to purchase solar and protect themselves from high electricity prices.

Our homeowner's association is planning on going 100 percent solar for all our homeowners this year and we were hoping to be the model townhome association, setting a great clean energy example, with an engagement plan to integrate solar in a bulk purchase thus saving our homeowners money and receiving Hawai'i energy tax credits. If this bill passed, your actions will most likely negatively impact our engagement plan.

***Please kill HB1369 and allow tax payers to plan their solar photovoltaic and split air conditioning systems for their homes but importantly receive the aforementioned tax benefits with their home improvement projects. Mahalo!***

*Larry S. Veray*

**HB-1369**

Submitted on: 2/18/2025 8:22:41 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Terri Ewton         | Individual          | Oppose                    | Written Testimony Only |

Comments:

My name is Terri Ewton. I'm a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. I strongly oppose HB1369, relating to taxation.

This measure calls for the repeal of certain credits, deductions, and exemptions under the income tax, general excise tax, and use tax laws. Specifically, if passed, the bill will repeal our Hawai'i Motion Picture, Digital Media, and Film Production Income Tax Credit. As written, this measure will have dire consequences, not just for the film industry, but for a wide swath of the population of Hawai'i, many of whom benefit in profound, life-altering ways from the tax credits, deductions, and exemptions that will disappear if we allow this measure to become law.

I understand the immediate need for the state to conserve resources, the line item striking of every income tax credit will have devastating effects on Hawai'i's population and economy in the near and distant future.

Taxes aren't just for collecting money. They are part of a social contract which enables the funding of public services and initiatives that improve the quality of life for the residents and working families of Hawai'i.

I strongly oppose HB1369. I urge your committee to defer this bill. Thank you for the opportunity to testify.

Terri Ewton

Makeup Artist & Hairstylist for Film & TV Production



**HB-1369**

Submitted on: 2/19/2025 4:46:26 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By   | Organization | Testifier Position | Testify                |
|----------------|--------------|--------------------|------------------------|
| Peter Colletti | Individual   | Oppose             | Written Testimony Only |

Comments:

Aloha, Chair and Members of the Committee,

My name is Peter, and I am writing to express my strong **opposition** to HB1369. As a proud resident of Hawai‘i, I am deeply troubled by this bill, which threatens to make it harder for our families, neighbors, and future generations to embrace solar energy.

Hawai‘i has long been a leader in renewable energy. We have an abundance of sunshine, and we have fought hard to reduce our dependence on expensive, imported fossil fuels. **Why, then, would we pass a bill that makes it harder for everyday people to go solar?** This is not just a matter of policy—it is a matter of survival.

Our islands are already seeing the devastating effects of climate change: stronger hurricanes, rising sea levels, and the heartbreaking destruction of sacred lands and ecosystems. Every decision we make today will determine whether our children inherit an island that is thriving or struggling to survive. Solar power is one of the most effective tools we have to fight back against these threats.

HB1369 is a step backward. It places unnecessary burdens on homeowners who want to take control of their energy future. It favors outdated, centralized power structures over the needs of the people. It goes against Hawai‘i’s own renewable energy goals and the spirit of **aloha ‘āina**—love and respect for our land.

I urge you to think about the long-term impact of this bill. Think about the families who will struggle to pay their skyrocketing electricity bills because they were denied access to solar. Think about the next hurricane season, when power outages could last weeks instead of hours, and solar-plus-storage could mean the difference between safety and disaster. Think about the keiki who will inherit this land—will they look back and see that we did everything in our power to protect their future, or will they wonder why we turned our backs on them?

Please **stand with the people of Hawai‘i**, not with special interests. Reject HB1369 and let us continue on the path toward a cleaner, more resilient, and more independent energy future.

Mahalo for your time and consideration.

Me ka ha‘aha‘a,

Peter C.

**HB-1369**

Submitted on: 2/19/2025 7:02:33 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Jane E Arnold       | Individual          | Oppose                    | Written Testimony Only |

Comments:

Please oppose HB1369. Climate change is real! We need to encourage renewable energy.  
Jane E Arnold

1763 Iwi Way

Honolulu HI 96816

**HB-1369**

Submitted on: 2/19/2025 7:09:15 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By | Organization | Testifier Position | Testify                |
|--------------|--------------|--------------------|------------------------|
| wei lian     | Individual   | Oppose             | Written Testimony Only |

Comments:

*"Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:*

*I strongly oppose HB1369, which seeks to repeal Hawaii's solar investment tax credit. Hawaii's solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii's energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii's clean energy future."*

**HB-1369**

Submitted on: 2/19/2025 8:17:05 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Brenda DuFresne     | Individual          | Oppose                    | Written Testimony<br>Only |

Comments:

Vote no!

**HB-1369**

Submitted on: 2/19/2025 9:11:27 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Zachary Mermel      | Individual          | Oppose                    | Written Testimony Only |

Comments:

To whom it may concern,

Please do everything in your power to ensure the solar energy tax credit remains available for the people of Hawai'i. As someone born and raised on Hawaii Island, I grew up in a house that had a solar hot water system installed in the late 1970's, five years before I was born (in 1983). This system served our household for the better part of 30 years, resulting in a tremendous cost savings for my parents, as compared to having a gas powered or electric powered hot water system. Current and future generations of Hawaii residents also deserve a chance to reduce their energy bill expenditures, well also helping to do their part in keeping the Earth's climate stable.

Mahalo for your consideration.

Zachary Mermel

**HB-1369**

Submitted on: 2/19/2025 9:20:12 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Ned Dana            | Individual          | Oppose                    | Written Testimony Only |

Comments:

Esteemed representatives,

I am writing to strongly urge you to vote NO on HB1369. Solar energy is something that is a no-brainer to take advantage of here in Hawaii, and any weakening of incentives to use it, especially in light of the current federal administrations misguided and corrupt attempts to steer us back to fossil fuels, Hawaii must stand up for what is right for our children's future!

I have been driving EV's since 2016 and mostly charge them from solar power collected on my roof. The savings in carbon and other pollution must be huge buy now, not to mention the money I have saved by owning EV's.

Please vote no on HB1369.

Respectively,

Edmund (Ned) T. Dana, PO Box 289, Lawai, HI, 96765

**HB-1369**

Submitted on: 2/19/2025 9:42:53 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Terry J Low         | Individual          | Oppose                    | Written Testimony Only |

Comments:

Tax Credits for solar systems are essential to help in meeting the state's goals for meeting climate related issues. With the current federal government's lack of support for climate change programs, Hawaii needs to do everything it can to meet its goals related to global warming. Please maintain tax credits for those wishing to install solar systems in their homes and businesses.

Mahalo,

Terry J Low

**HB-1369**

Submitted on: 2/19/2025 10:35:51 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Michael Goodwin     | Individual          | Oppose                    | Written Testimony Only |

Comments:

Speaker Nakamura needs to look at her own County of Kauai to see the potential for renewable energy to power the state cleanly and relatively cheaply, and without toxic byproduct as with burning and nuclear.

Renewable energy tax credits must be reliably continuous to draw investors to invest. Stay the course with this valuable asset to our clean energy future.

**HB-1369**

Submitted on: 2/19/2025 10:39:50 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Meredith Buck       | Individual          | Oppose                    | Written Testimony Only |

Comments:

Aloha,

My name is Meredith and I am a resident of Kailua Kona, HI. I am opposed to this bill as it currently stands because it would de-incentivize the installation of alternative energy sources. Perhaps HB1369 could be reworked to keep tax credits for renewable energy.

Mahalo for your consideration,

Meredith Buck

**HB-1369**

Submitted on: 2/19/2025 11:03:17 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| Submitted By      | Organization | Testifier Position | Testify                |
|-------------------|--------------|--------------------|------------------------|
| Magenta Zelkovsky | Individual   | Oppose             | Written Testimony Only |

Comments:

**HB1369 must be stopped in its tracks or at the very minimum re-referred and undergo thorough joint/committee review. I think that** preserving tax credits that support the use of renewable energy in Hawaii, be it solar, wind or biofuels –

**HB-1369**

Submitted on: 2/19/2025 11:04:23 AM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Susan Stayton       | Individual          | Oppose                    | Written Testimony Only |

Comments:

Chair Yamashita and committee members,

I am writing in strong OPPOSITION to HB1369. Hawaii has a fabulous opportunity to use solar power to reduce our dependance on imported oil and lower our carbon pollution at the same time. It would be foolish to remove the incentives to do so. As an Engineer and a homeowner with PV panels and batteries, I can attest to the benefits of using this source of energy. I have been driving an EV since 2016, mostly charged from our home solar, and I love it also.

At the very least, this bill needs to be referred to the Energy and Environment committee for subject matter review.

Please vote NO on this bill and/or referr it to Energy and Environment.

Thanks for your consideration,

Susan, Lawai, Kauai

**HB-1369**

Submitted on: 2/19/2025 12:09:34 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Sheryl Summers      | Individual          | Oppose                    | Written Testimony Only |

Comments:

**Stop this bill for all Hawaii! As if the Trump/Musk administrations’ denial of climate change and assault on renewable energy is not enough, instead of increasing tax credits to compensate for the reduced Federal support – [Rep. Kyle Yamashita](#) is proposing to reduce support even more. This is bad for families, bad for a local green industry, and bad for the climate.**

**At minimum HB1369 should have also been referred to the [Committee on Energy & Environmental Protection, \(EEP\)](#) Chaired by Representative Nicole Lowen. EEP would have reviewed the “subject matter” impact of the proposed tax changes. Are the proposed changes good or bad for the environment and for the renewable energy sector? STOP THIS BILL**

**HB-1369**

Submitted on: 2/19/2025 12:14:13 PM

Testimony for FIN on 2/19/2025 2:30:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Ella Aki            | Sol-Ark             | Oppose                    | Written Testimony Only |

Comments:

Dear Chair Yamashita, Vice Chair Takenouchi, and members of the committee:

I strongly oppose HB1369, which seeks to repeal Hawaii’s solar investment tax credit. Hawaii's solar tax credit has been instrumental in making clean energy affordable for residents and businesses, supporting thousands of local jobs, and strengthening Hawaii’s energy resilience. Repealing it would slow our transition to 100% renewable energy, increase reliance on expensive fossil fuels, and create financial uncertainty for families and businesses looking to invest in solar. With federal clean energy incentives facing uncertainty, Hawaii must take local action to strengthen—not weaken—its commitment to renewable energy. I urge you to reject HB1369 and protect Hawaii’s clean energy future.

Mahalo piha,

Ella Aki, Sol-Ark Regional Sales Manager

Pacific Islands & Central California