



**WRITTEN TESTIMONY OF
THE DEPARTMENT OF THE ATTORNEY GENERAL
THIRTY-FIRST LEGISLATURE, 2022**

ON THE FOLLOWING MEASURE:

H.B. NO. 2466, H.D. 2, S.D. 1, RELATING TO TARO.

BEFORE THE:

SENATE COMMITTEE ON WAYS AND MEANS

DATE: April 5, 2022

TIME: 10:15 a.m.

LOCATION: State Capitol, Room 211 and Via Videoconference

TESTIFIER(S): **WRITTEN TESTIMONY ONLY.**

(For more information, contact Nathan S. C. Chee,
Deputy Attorney General, at 586-1470)

Chair Dela Cruz and Members of the Committee:

The Department of the Attorney General has concerns regarding this bill and provides the following comments.

The stated purpose of this bill "is to create stronger economic incentives for new taro farmers, improve the livelihoods of existing taro farmers, and reduce the cost of poi for local residents by exempting the gross proceeds or income from the sale of any product resulting from the cultivation and production of unprocessed taro from the general excise tax" (page 4, lines 14-19). This bill accomplishes its stated purpose by adding a new section to chapter 237, Hawaii Revised Statutes, that exempts gross proceeds or income received "from the sale of any product resulting from the cultivation and production of unprocessed taro, or any value-added product of which the primary ingredient is taro or taro leaf" (page 5, lines 7-10). This bill further specifies that "[t]his exemption shall not apply to bulk buyers or shippers of raw or value-added taro products, supermarkets, or big box stores" (page 5, lines 10-12).

This bill could be subject to challenge as a violation of the Commerce Clause of the United States Constitution.

The Commerce Clause provides that Congress shall have the power to "regulate Commerce . . . among the several States." U.S. Const. art I, § 8, cl. 3. "Though phrased as a grant of regulatory power to Congress, the clause has long been understood to have a 'negative' aspect that denies the States the power unjustifiably to

discriminate against or burden the interstate flow of articles in commerce." *Oregon Waste Sys., Inc. v. Dep't of Env'tl. Quality*, 511 U.S. 93, 98, 114 S. Ct. 1345, 1349 (1994). This implicit constitutional restriction upon the states has become known as the "negative" or "dormant" Commerce Clause doctrine. See *Rocky Mountain Farmers Union v. Corey*, 730 F.3d 1070, 1087 (9th Cir. 2013). The doctrine prohibits states from "advancing their own commercial interests by curtailing the movement of articles of commerce, either into or out of the state," *Fort Gratiot Sanitary Landfill, Inc. v. Michigan Dep't of Nat. Res.*, 504 U.S. 353, 112 S. Ct. 2019 (1992) (internal brackets omitted), upon concern about "economic protectionism," i.e., "regulatory measures designed to benefit in-state economic interests by burdening out-of-state competitors." *Dep't of Revenue of Ky. v. Davis*, 553 U.S. 328, 337, 128 S. Ct. 1801, 1808 (2008). For example, in *Bacchus Imports Ltd. v. Dias*, 468 U.S. 263 (1984), the United States Supreme Court struck down an exemption from the liquor tax for locally produced alcoholic beverages upon finding that the exemption bestowed a commercial advantage on locally produced products.

Here, a general excise tax exemption would be given for the sale of any products resulting from the cultivation and production of unprocessed taro, or any value-added product where taro or taro leaves are the primary ingredient. This exemption would not apply to "bulk buyers or shippers of raw or value-added taro products, supermarkets, or big box stores" (page 5, lines 10-12). The problem is that the exemption wording on page 5, lines 10-12, is ambiguous and it is not clear what transactions the proposed general excise tax exemption covers. Specifically, the terms "bulk buyers" and "shippers" are not defined. If these terms are interpreted to discriminate against taro or value-added taro products grown or produced *out-of-state*, similar to the situation in *Bacchus*, the proposed exemption may be challenged as unconstitutional because it would bestow a commercial advantage on locally produced products in the form of lower taxes, while burdening out-of-state competitors who would not be eligible for the same exemption if their taro was grown out-of-state.

Based on the foregoing, we respectfully ask that these concerns be addressed. One solution would be to remove the phrase "bulk buyers or shippers of raw or value-

added taro products" (page 5, lines 11-12). This amendment would address the possible Commerce Clause challenge by allowing the general excise tax exemption for both locally and out-of-state grown taro products.

Thank you for the opportunity to offer these comments.

DAVID Y. IGE
GOVERNOR

JOSH GREEN M.D.
LT. GOVERNOR



ISAAC W. CHOY
DIRECTOR OF TAXATION

STATE OF HAWAII
DEPARTMENT OF TAXATION
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To: The Honorable Donovan M. Dela Cruz, Chair;
The Honorable Gilbert S.C. Keith-Agaran, Vice Chair;
and Members of the Senate Committee on Ways and Means

From: Isaac W. Choy, Director
Department of Taxation

Date: Tuesday, April 5, 2022
Time: 10:15 A.M.
Place: Via Video Conference, State Capitol

Re: H.B. 2466, H.D. 2, S.D. 1, Relating to Taro

The Department of Taxation (Department) is strongly opposed to H.B. 2466, H.D. 2, S.D. 1, and offers the following analysis for the Committee's consideration.

H.B. 2466, H.D. 2, S.D. 1, adds a new section to chapter 237, Hawaii Revised Statutes (HRS), establishing a new general excise tax (GET) exemption for "all of the gross proceeds or income received from the sale of any product resulting from the cultivation and production of unprocessed taro, or of any value-added product of which the primary ingredient is taro or taro leaf." "Primary ingredient" is defined as "the ingredient of highest percentage in a product and listed first on the product's label." The exemption does not apply to bulk buyers or shippers of raw or value-added taro products, supermarkets, or big box stores. The measure has a defective effective date of October 18, 2050, and otherwise applies to taxable years beginning after December 31, 2021.

First, Department notes that this exemption is unlikely to further the purpose of the bill stated in the preamble. Producers, such as taro farmers, are subject to GET at the 0.5% rate. Because the GET may be passed on to purchasers, a taro farmer will not see any increase in revenue unless the farmer increases the base price of their taro to the price *including* GET. For example, the amount of GET owed by a taro farmer with sales of \$10,000 would be \$50; to earn this extra \$50, the farmer would need to raise the price of their taro by this amount. The Department does not believe that this relatively small savings will create stronger economic incentives for new taro farmers, improve the livelihoods of existing taro farmers, or reduce the cost of poi for local residents. The last of these goals stated in the preamble is particularly unattainable if the farmer increases the price of the taro by the GET amount that would have been due without the exemption as described above.

Second, although the proposed law itself may not appear to violate the Commerce Clause of the U.S. Constitution, the preamble specifically states that the purpose of the bill is to favor locally-produced taro. Thus, this measure may be found unconstitutional in application. However, if it is *not* found to be unconstitutional, out-of-state taro producers who send their products to Hawaii would also qualify for the exemption.

Third, the Department notes that, as currently written, the proposed GET exemption has no definition of “bulk buyer,” “bulk shipper,” “supermarket,” “big box store,” or “value-added.” The Department strongly suggests defining these terms with precision and through these definitions limiting the application of the exemption to the person who cultivated the taro. Special interest tax incentives such as this measure should not be enacted without the detail necessary for a taxpayer and the Department to understand the scope of the tax incentive unambiguously.

Finally, notwithstanding the Department’s significant concerns, if a functional effective date is to be inserted, the Department respectfully requests that the new GET exemption be made effective on January 1, 2023, rather than for taxable years beginning after December 31, 2021. Using a specific date instead of just a taxable year will ensure that no taxpayer has a competitive advantage based on their tax year and will allow the Department sufficient time to make the form and system changes necessary to properly administer this exemption.

Thank you for the opportunity to testify on this measure.

DAVID Y. IGE
Governor

JOSH GREEN
Lt. Governor



PHYLLIS SHIMABUKURO-GEISER
Chairperson, Board of Agriculture

MORRIS M. ATTA
Deputy to the Chairperson

State of Hawaii
DEPARTMENT OF AGRICULTURE
1428 South King Street
Honolulu, Hawaii 96814-2512
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**TESTIMONY OF PHYLLIS SHIMABUKURO-GEISER
CHAIRPERSON, BOARD OF AGRICULTURE**

BEFORE THE SENATE COMMITTEE WAYS AND MEANS

**APRIL 5, 2022
10:15 A.M.
CONFERENCE ROOM 211
AND VIDEOCONFERENCE**

**HOUSE BILL NO. 2466 HD2 SD1
RELATING TO TARO**

Chairperson Dela Cruz and Members of the Committee:

Thank you for the opportunity to present testimony on House Bill 2466 HD2 SD1, which amends Chapter 237 and establishes an exemption from state general excise tax (GET) gross proceeds arising from the local cultivation and production of unprocessed taro.

The Department supports the intent of this measure to reduce the tax burden and create stronger economic incentives for new taro farmers, improve the livelihoods of existing taro farmers, and reduce the cost of poi for local consumption.

We believe the high costs of farming is a significant barrier to an expansion in taro production. Nevertheless, local taro farmers have shown their resiliency by expanding taro cultivation statewide to 805 acres in 2020, up 32 per cent from the 612 acres in 2015.

The Department appreciates all efforts to increase farmers' income from the sale of any product resulting from the cultivation and production of unprocessed taro or



value-added products of which the primary ingredient is taro or taro leaf. We further acknowledge this exemption shall not apply to bulk buyers or shippers of raw/value-added products, supermarkets or big box stores but defers to the Department of Taxation with respect to the proposed amendments in Chapter 237.

Thank you for the opportunity to testify on this measure.

DAVID Y. IGE
GOVERNOR



CRAIG K. HIRAI
DIRECTOR

GLORIA CHANG
DEPUTY DIRECTOR

EMPLOYEES' RETIREMENT SYSTEM
HAWAII EMPLOYER-UNION HEALTH BENEFITS TRUST FUND
OFFICE OF THE PUBLIC DEFENDER

STATE OF HAWAII
DEPARTMENT OF BUDGET AND FINANCE
P.O. BOX 150
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ADMINISTRATIVE AND RESEARCH OFFICE
BUDGET, PROGRAM PLANNING AND
MANAGEMENT DIVISION
FINANCIAL ADMINISTRATION DIVISION
OFFICE OF FEDERAL AWARDS MANAGEMENT (OFAM)

WRITTEN ONLY
TESTIMONY BY CRAIG K. HIRAI
DIRECTOR, DEPARTMENT OF BUDGET AND FINANCE
TO THE SENATE COMMITTEE ON WAYS AND MEANS
ON
HOUSE BILL NO. 2466, H.D. 2, S.D. 1

April 5, 2022
10:15 a.m.
Room 211 and Videoconference

RELATING TO TARO

The Department of Budget and Finance (B&F) offers comments on this bill.

House Bill No. 2466, H.D. 2, S.D. 1, adds a new section to Chapter 237, HRS, to establish a general excise tax exemption for all gross proceeds or income received from the sale of any product resulting from the cultivation and production of unprocessed taro, or of any value-added product of which the primary ingredient is taro or taro leaf.

B&F notes that the federal American Rescue Plan (ARP) Act restricts states from using ARP Coronavirus State Fiscal Recovery Funds (CSFRF) to directly or indirectly offset a reduction in net tax revenue resulting from a change in law, regulation, or administrative interpretation beginning on March 3, 2021, through the last day of the fiscal year in which the CSFRF have been spent. If a state cuts taxes during this period, it must demonstrate how it paid for the tax cuts from sources other than the CSFRF, such as:

- By enacting policies to raise other sources of revenue;
- By cutting spending; or

- Through higher revenue due to economic growth.

If the CSFRF provided have been used to offset tax cuts, the amount used for this purpose must be repaid to the U.S. Treasury.

The U.S. Department of Treasury has issued rules governing how this restriction is to be administered. B&F will be working with the money committees of the Legislature to ensure that the State of Hawai'i complies with this ARP restriction.

Thank you for your consideration of our comments.



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e-mail info@hfbf.org; www.hfbf.org

April 5, 2022

HEARING BEFORE THE
SENATE COMMITTEE ON WAYS AND MEANS

**TESTIMONY ON HB 2466, HD2, SD1
RELATING TO TARO**

Conference Room 211 & Videoconference
10:15 AM

Aloha Chair Dela Cruz, Vice-Chair Keith-Agaran, and Members of the Committee:

I am Brian Miyamoto, Executive Director of the Hawai'i Farm Bureau (HFB). Organized since 1948, the HFB is comprised of 1,800 farm family members statewide and serves as Hawai'i's voice of agriculture to protect, advocate and advance the social, economic, and educational interests of our diverse agricultural community.

The Hawai'i Farm Bureau supports HB 2466, HD2, SD1, which exempts the gross proceeds or income received from the sale of any product resulting from the cultivation and production of unprocessed taro from the general excise tax.

The Hawai'i Farm Bureau recognizes taro's importance in Hawai'i's cultural identity and role in local food security. This measure is aimed to assist taro farmers in their efforts to increase their production and viability. We support this effort to improve the taro farmer's ability to not only sustain themselves but also to expand their long-term success.

HFB supports any initiative that reduces the cost of production so that locally produced goods can compete with imported products, strengthening our local economy.

Hawai'i Farm Bureau Policy states: "State tax and monetary policies should be designed to encourage private initiative to help stabilize farm economics in the State of Hawai'i, to promote employment and economic growth, and to distribute the tax burden equitably. Further such policy should be used by the state, when appropriate, to encourage agricultural growth and expansion."

HFB supports HB 2466, HD2, SD1, which is an investment in Hawai'i's taro farmers.

Thank you for this opportunity to testify in support of this measure.



Senate Committee on Ways & Means

Tuesday, April 5th, 2022 10:15 p.m., Conference Room 211

Hawai'i Alliance for Progressive Action (HAPA) Supports: HB2466 HD2

Aloha Chair Dela Cruz, Vice Chair Keith-Agaran and Members of the Committee,

HAPA is in strong support of HB2466 HD2 which establishes an exemption from state income tax for the first \$100,000 of income derived from taro, taro products, and land used to produce taro if the total amount of land used to cultivate taro in Hawai'i does not exceed thirty thousand acres at any point in the year.

HB2466 HD2 will provide relief to taro growers from the heavy burden of increasing land tax rates. Tax relief of this nature helps create resources that enable farms to reinvest in their farm and offer more opportunities for the next generation of taro farmers.

This is an important step towards supporting native traditional food ways, farming and food security for Hawai'i. We need to do everything we can to support expansion of farming and particularly the cultivation of taro which is so culturally significant and such an important part of our landscape, history, food security and community.

HB2466 HD2 is a great way to support a native cultural practice and Hawai'i's staple food. Supporting taro farming and assisting farmers will also help to keep native Hawaiian traditional and customary cultural practices alive.

Taro is a valued landscape and is recognized as the State Plant. Taro farmers need and deserve support to ensure taro farming continues to grow and expand into the future. This measure helps to incentivize farmers to grow taro, one of the healthiest staple starch foods available.

Taro lands provide ecological and environmental buffers against flooding. Taro lands are intricately connected to the protection of our riparian areas, coastal wetlands, and fishponds. Taro lands are celebrated as important and sacred places in Hawaiian traditions and stories and often farmed by families for generations.

HB2466 HD2 will create economic incentives for taro farmers' and could reduce the cost of poi for local families. In doing so, this measure could help make taro more widely accessible and enable Hawaiian families to reconnect with this culturally important food source.

Unfortunately, taro farms are typically rural and located on some of the most beautiful lands in our state. As such they have become desirable to the real estate market. Every

year, more and more we see more multi million-dollar homes encroaching on taro growing communities.

The result has been significant increases in tax assessments for taro lands from the counties, as well as excessive lease rates from DLNR. If a taro farmer can't afford to pay the taxes for their property and live on their own lands there are few places left for them to continue to farm.

This is a very concerning and important issue for us to address this legislative session, not just for the above reasons, but also because taro lands are some of our most productive agricultural lands and they have never been needed so much. This past year the COVID-19 crisis has reminded us all how important it is to urgently grow our food security. By encouraging more people to grow and produce taro we can help increase local food self-sufficiency and help Hawai'i reach its food security goals.

By exempting taro production from state income taxes HB2466 will improve the economic landscape for taro farmers' as well as their ability to overcome financial barriers and setbacks.

We strongly support HB2466 HD2 and believe it will reduce the cost of production and help locally produced goods compete with imported products, which in turn helps to strengthen our local economy.

Thank you for your consideration.

Respectfully,



Anne Frederick
Executive Director

[1] Sustainable America: Rogers, Nicole (2013) *What is a Food Hub*
<https://sustainableamerica.org/blog/what-is-a-food-hub/>

[2] SDSU Extension Community Vitality Field Specialist: Blachford, Sierra under direction of O'Neill, Kari & Zdorovtsov, Chris; *The Benefits of Food Hubs* <https://extension.sdstate.edu/benefits-food-hubs>

[3] MSU Center for Regional Food Systems: Weiss, Andrea (2020) *Equity and collaboration for resilient local food systems across the U.S.*
<https://www.canr.msu.edu/news/equity-and-collaboration-for-resilient-local-food-systems-across-the-us>

TAX FOUNDATION OF HAWAII

126 Queen Street, Suite 305

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: GENERAL EXCISE, Exemption for Income Derived from Unprocessed Taro

BILL NUMBER: HB 2466 SD 1

INTRODUCED BY: Senate Committee on Agriculture and Environment

EXECUTIVE SUMMARY: Exempts the gross proceeds or income received from the sale of any product resulting from the cultivation and production of unprocessed taro from the general excise tax. Effective 10/18/2050.

SYNOPSIS: Adds a new section to chapter 237, HRS, providing an exemption for all gross proceeds or income received from the sale of any product resulting from the cultivation and production of unprocessed taro, or of any value-added product of which the primary ingredient is taro or taro leaf. This exemption shall not apply to bulk buyers or shippers of raw or value-added taro products, supermarkets, or big box stores.

Defines “primary ingredient” is the ingredient of highest percentage in a product and listed first on the product’s label.

EFFECTIVE DATE: October 18, 2050; applicable to taxable years beginning after December 31, 2021.

STAFF COMMENTS: This measure proposes incentives under the general excise tax to encourage the production of taro in the state.

The use of the tax system to provide financial assistance in the form of preferential tax treatment under the income tax is an inefficient use of the tax system. This preferential treatment proposed in this measure amounts to nothing more than a subsidy as there is no obvious undue burden of taxes. If this measure is enacted, it will provide one industry with preferential treatment. That is bad tax policy.

Giving tax breaks to one select group of taxpayers comes at the expense of all other taxpayers. Rather than singling out a particular area for tax relief, concurrent efforts must be made to improve Hawaii’s business climate to enhance the economic prospects for all businesses.

If lawmakers want to subsidize this specific project, then an appropriation of funds is far more accountable as taxpayers will then know who is to receive the subsidy, how much is being spent and then they can judge whether or not this is an appropriate use of state taxpayer dollars.

As a technical matter, the exemption language in the current bill draft is extremely vague and should be tightened up considerably if this bill is to move forward.

Digested: 4/3/2022



Food+ Policy Internship 2022

food@purplemaia.org

LATE

April 4, 2022

To: Chair Dela Cruz, Vice Chair Keith-Agaran and members of the Senate committee on Ways and Means

Subject: Testimony in **Support of HB 2466 HD2 SD1**, RELATING TO TARO

Aloha mai kākou,

We are writing on behalf of the Hawai'i Food+ Policy Internship to express our **SUPPORT** for **HB2466 HD2 SD1**, with the intent to reduce the tax burden on taro farmers, improve economic incentives, emphasize access to poi, improve livelihood and incentives for new taro farmers.

If taro farmers aren't farming taro then the conservation of Hawaiian taro may be at higher risk of being lost. Considering the process of cultivation, waiting longer than a week often causes huli to dry out, they become weaker and ultimately un-plantable. If farmers aren't supported, they are not planting and therefore the conservation of heirloom taro is also at risk. By exempting excise tax, we are supporting taro farmers to keep planting, while supporting the conservation of Hawaiian taro varieties and the rich cultural history that comes with it.

The high cost of farming in Hawaii is also a significant barrier to the expansion in taro production and pulling in new taro farmers. We need to focus on this area that lacks support through the advancement of HB2466.

By reducing the cost of production we are building capacity for taro farmers to compete with imports and ultimately strengthening our local economy. This creates resources for them to reinvest into their farm, like upgrading infrastructure, equipment, adopting more sustainable practices, building towards a more efficient system, etc. Moreover, this builds and invests energy into the career path of a taro farmer to find a living in Hawaii, one of the most important downside states to live in.

The Food+ Policy internship develops student advocates who learn work skills while increasing civic engagement to become emerging leaders. We focus on good food systems policy because we see the importance and potential of the food system in combating climate change and increasing the health, equity, and resiliency of Hawai'i communities.

In 2022, the cohort of interns are undergrads and graduate students from throughout the UH System. They are a mix of traditional and nontraditional students, including parents and veterans, who have backgrounds in education, farming, public health, nutrition, and Hawaiian culture.



Food+ Policy Internship 2022

food@purplemaia.org

Taro is a valued landscape, a symbol of ohana, a vibrant culture and a reminder of the role it played in the very sustainable and intricately connected mountain to ocean system (ahupua'a system) that food systems around the world can learn from. By exempting taro production from state income taxes, it will improve taro farmers ability to overcome financial barriers, conserving the hawaii's cultural identity and secure a more sustainable and equitable future for Hawaii.

Thank you for reading through our testimony as we highlight some of the important things that will be positively impacted if HB2466 is passed through.

Mahalo,
Hawai'i Food+ Policy Interns
#Fixourfoodsystem

References

- Anderson, P. B. (2019). The Past is present: Kalo farming on Hawaii Island. Ke Ola. <https://keolamagazine.com/agriculture/kalo-farming-on-hawaii-island/#:~:text=Kalo%20was%20an%20essential%20food,kalo%20cultivation%20and%20its%20consumption>.
- Handy, E. S. C., Handy, E. G., & Pukui, M. K. (1991). *Native planters in old Hawai'i: their life, lore, and environment*. Rev. ed. Honolulu, Hawai'i: Bishop Museum Press.
- Jung, Y. (2021, March 7). *Fewer farmers are growing Hawaii's 'miracle food' taro despite growing demand*. Honolulu Civil Beat. Retrieved February 15, 2022, from <https://www.civilbeat.org/2021/03/fewer-farmers-are-growing-hawaiis-miracle-food-taro-despite-growing-demand/#:~:text=At%20its%20peak%2C%20kalo%20farming,puts%20the%20acreage%20at%20310>.

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HB-2466-SD-1

Submitted on: 4/2/2022 12:04:02 PM

Testimony for WAM on 4/5/2022 10:15:00 AM

Submitted By	Organization	Testifier Position	Testify
Will Caron	Individual	Support	Written Testimony Only

Comments:

Please support this bill.

Mahalo

HB-2466-SD-1

Submitted on: 4/2/2022 1:06:20 PM

Testimony for WAM on 4/5/2022 10:15:00 AM

Submitted By	Organization	Testifier Position	Testify
mary drayer	Individual	Support	Written Testimony Only

Comments:

"supprt local" has been promoted for years - with not a lot of actions by the legislature to support that - this is a good start! mālama mahi'ai - mālama 'āina - mālama kalo

HB-2466-SD-1

Submitted on: 4/2/2022 2:27:17 PM

Testimony for WAM on 4/5/2022 10:15:00 AM

Submitted By	Organization	Testifier Position	Testify
Lisa Seikai Darcy	Individual	Support	Written Testimony Only

Comments:

Mahalo for supporting HB 2466 HD2 SD1!

Imua!

With resepect,

Lisa Darcy

Food growing Maui County resident

HB-2466-SD-1

Submitted on: 4/2/2022 2:29:33 PM

Testimony for WAM on 4/5/2022 10:15:00 AM

Submitted By	Organization	Testifier Position	Testify
Daniel Bishop	Individual	Support	Written Testimony Only

Comments:

Aloha All

My name is Daniel Bishop and I am in Strong Support of HB2466

First

Mahalo Nui for making time to hear the bill.

I am a retired Cival Servant (HFD) and have spent the last 25 years reinstating Kalo to the status of the first peoples of Hawaii.

My farm is situated on leased land and, because of the conditions of the lease, I am unable to live at the farm, which means that, as a small farmer, there is a very small profit margin.(Paying lease rent, housing,and communiting) This ledgislation will help me to retain a little more of the income made from Kalo which I can then recycle back into the economy.

Mahalo

Daniel Bishop

HB-2466-SD-1

Submitted on: 4/2/2022 2:42:26 PM

Testimony for WAM on 4/5/2022 10:15:00 AM

Submitted By	Organization	Testifier Position	Testify
Nancy Redfeather	Testifying for Ka Ohana O Na Pua	Support	Written Testimony Only

Comments:

I am in favor of this, and excluding income tax from all foods, especially during this time when so many of our families are food insecure.

HB-2466-SD-1

Submitted on: 4/2/2022 3:09:21 PM

Testimony for WAM on 4/5/2022 10:15:00 AM

Submitted By	Organization	Testifier Position	Testify
Christy MacPherson	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Dela Cruz, Vice Chair Keith-Agaran and members of the Senate Committee on Ways and Means,

I support HB2466 HD2 SD1.

Mahalo for your consideration.

HB-2466-SD-1

Submitted on: 4/2/2022 3:35:15 PM

Testimony for WAM on 4/5/2022 10:15:00 AM

Submitted By	Organization	Testifier Position	Testify
Ku Kahakalau	Individual	Support	Written Testimony Only

Comments:

Testimony in Strong Support of HB2466 HD2 SB1

Tuesday, April 5, 2022 at 10:15 am

Conference Room 211 & Videoconference

Hawai'i State Capitol

415 South Beretania Street

Aloha Chair Dela Cruz, Vice-Chair Keith-Agaran & Committee Members,

My name is Dr. Kū Kahakalau and I am testifying in strong support of HB2466 HD2 SB1, which would exempt small taro farmers from paying taxes on gross proceeds or income received from the sale of any product resulting from the cultivation and production of unprocessed taro, or of any value-added product of which the primary ingredient is taro or taro leaf.

As a native Hawaiian family of cultural practitioners and award winning educators, who have been involved in growing taro in Waipi'o Valley on Hawai'i Island since the early 1990s, we strongly support HB2466 HD2 SB1 for multiple reasons.

For one, when we will finally generate income on our 5-acres of taro patch lease land, called Kapapa Lo'i o Keali'ikua'aina, at Kūnaka, in Waipi'o Valley, we will not have to pay taxes on this income. As it is, our farm has not been able to generate income due to lease payments, costs for machinery and labor to clear and maintain the land, costs to eradicate fire ants, costs to bring water on to the property etc. etc. As you can see being a taro farmer is very expensive and in Waipi'o Valley it is quite possible that up to 70% of your harvest can be damaged by apple snails, another invasive species we have to deal with. So providing this tax break would be a huge help.

Moreover, HB2466 HD2 SB1 will directly support Hawaiian kalo practitioners like ourselves and other kalo farmers as we perpetuate the cultural traditions of our kūpuna, by taking on the kuleana to take care of our older brother Hāloa, and growing kalo, our primary staple and most important food source.

HB2466 HD2 SB1 will also encourage more farmers throughout Hawai‘i to grow taro and support local taro production, as well as contribute to local food production and stimulate our Hawai‘i economy, by reducing our need to import millions of pounds of taro a year to cover consumption.

Please vote to HB2466 HD2 SB1, which creates economic incentives for new taro farmers, improves the livelihoods of existing taro farmers, reduces the cost of poi for local residents by exempting the gross proceeds or income from the cultivation and production of unprocessed taro from the general excise tax, increases Hawai‘i food sustainability and perpetuates traditional Hawaiian taro production and cultural practices.

Mahalo nui,

Kū Kahakalau, Ph.D.

kukahakalau@gmail.com

(808) 775-0867

HB-2466-SD-1

Submitted on: 4/2/2022 4:31:59 PM

Testimony for WAM on 4/5/2022 10:15:00 AM

Submitted By	Organization	Testifier Position	Testify
Theresa M Thompson	Individual	Support	Written Testimony Only

Comments:

I support this Bill.

Theresa Thompson

HB-2466-SD-1

Submitted on: 4/2/2022 5:30:08 PM

Testimony for WAM on 4/5/2022 10:15:00 AM

Submitted By	Organization	Testifier Position	Testify
B.A. McClintock	Individual	Support	Written Testimony Only

Comments:

- *This bill will relieve taro farmers from the heavy burden of increased land tax rates. Tax relief of this nature helps create resources that enable farms to reinvest in themselves — ultimately offering more opportunities for the next generation of taro farmers.*
- *We must do all we can to nurture and support Native Hawaiian people, culture, traditions, and foodways.*
- [Indigenous foodways hold the key to feeding humanity](#) and healing broken food systems.
- *In addition to being celebrated as important, sacred places in Native Hawaiian culture, taro lands also:*
 - *Provide ecological and environmental buffers against flooding*
 - *Protect riparian areas, coastal wetlands, and fishponds*
- By exempting taro production from state income taxes, this bill will improve the economic landscape for taro farmers. It can also help them in overcoming financial barriers and setbacks.
- Reducing the cost of production allows for more local produce on the market, which in turn helps to strengthen our local economy.
- This bill will create economic incentives for taro farmers and could reduce the cost of poi for local families. By making taro more widely accessible, more Native Hawaiian families can reconnect with this culturally important food source.
- This measure helps to incentivize farmers to grow taro, one of the healthiest staple starch foods available.
- Thank you for your consideration.

HB-2466-SD-1

Submitted on: 4/2/2022 5:35:05 PM

Testimony for WAM on 4/5/2022 10:15:00 AM

Submitted By	Organization	Testifier Position	Testify
cindy freitas	Individual	Support	Written Testimony Only

Comments:

Aloha,

Aloha,

My name is Cindy Freitas and I'm a Native Hawaiian descended of the native inhabitants of Hawai'i prior to 1778 and born and raised in Hawai'i.

I am also a practitioner who still practice the cultural traditional customary practices that was instill in me by my grandparents at a young age from mauka (MOUNTAIN TO SEA) to makai in many areas.

I come from a family that grows food and live stocks.

I'm in support of HB 2466. Mahalo

Im in support of HB2466

HB-2466-SD-1

Submitted on: 4/2/2022 5:41:16 PM

Testimony for WAM on 4/5/2022 10:15:00 AM

Submitted By	Organization	Testifier Position	Testify
De Austin	Individual	Support	Written Testimony Only

Comments:

Honorable Senators Donovan M. Dela Cruz, Chair, Senator Gilbert S.C. Keith-Agaran, Vice Chair and members of the Ways and Means Committee,

Please support this bill, HB2466 HD2 DS1.

Indigenous foodways hold the key to feeding humanity and healing broken food systems.

In addition to being celebrated as important, sacred places in Native Hawaiian culture, taro lands also:

Provide ecological and environmental buffers against flooding

Protect riparian areas, coastal wetlands, and fishponds

By exempting taro production from state income taxes, this bill will improve the economic landscape for taro farmers. It can also help them in overcoming financial barriers and setbacks.

Reducing the cost of production allows for more local produce on the market, which in turn helps to strengthen our local economy.

This bill will create economic incentives for taro farmers and could reduce the cost of poi for local families. By making taro more widely accessible, more Native Hawaiian families can reconnect with this culturally important food source.

This measure helps to incentivize farmers to grow taro, one of the healthiest staple starch foods available.

Please support this bill, HB2466 HD2 DS1.

Respectfully,

D Austin

Kihei, Hawaii

HB-2466-SD-1

Submitted on: 4/2/2022 7:51:07 PM

Testimony for WAM on 4/5/2022 10:15:00 AM

Submitted By	Organization	Testifier Position	Testify
Celle Galarza	Individual	Support	Written Testimony Only

Comments:

I support this bill. Taro products are important to local families and others. This bill provides an exemption from state income tax for the first \$100,000 of income derived from taro, taro products, and land used to produce taro if the total land used does not exceed 30,000 acres at any point in the year. I believe this should help taro farmers and hope to see this exemption pass.

Mahalo, Celle Galarza

HB-2466-SD-1

Submitted on: 4/2/2022 8:44:41 PM

Testimony for WAM on 4/5/2022 10:15:00 AM

Submitted By	Organization	Testifier Position	Testify
Jim Albertini	Testifying for Malu 'Aina	Support	Written Testimony Only

Comments:

Aloha Chair Dela Cruz, Vice-Chair Keith-Agaran & Committee Members,

My name is Jim Albertini. I am president of a small non-profit organization Malu Aina Center for Non-violent Education and Action in Ola'a (Kurtistown) on the Big Island. I have farmed here for over 40 years. I strongly support HB2466 HD2 SB1, which would exempt small taro farmers from paying taxes on gross proceeds or income received from the sale of any product resulting from the cultivation and production of kalo. This is a small, but important step, to honor the host culture and grassroots farmers of Hawaii. Mahalo for your consideration.

Jim Albertini

P.O. Box 489 Ola'a (Kurtistown) HI 96760

808-966-7622 ja@malu-aina.org

HB-2466-SD-1

Submitted on: 4/2/2022 9:40:38 PM

Testimony for WAM on 4/5/2022 10:15:00 AM

Submitted By	Organization	Testifier Position	Testify
Philip Lavoie	Individual	Support	Written Testimony Only

Comments:

Senators,

Testimony in Support of HB2466 HD2 SB1

Tuesday, April 5, 2022 at 10:15 am
Conference Room 211 & Videoconference
Hawai'i State Capitol
415 South Beretania Street

Aloha Chair Dela Cruz, Vice-Chair Keith-Agaran & Committee Members,

I am testifying in strong support of HB2466 HD2 SB1, because we need to become more self-sufficient with feeding everyone on the islands.

Mahalo,
Philip Lavoie

HB-2466-SD-1

Submitted on: 4/3/2022 8:03:28 AM

Testimony for WAM on 4/5/2022 10:15:00 AM

Submitted By	Organization	Testifier Position	Testify
Joan Lander	Individual	Support	Written Testimony Only

Comments:

Aloha mai. Please, on behalf of us old futs who are losing their teeth and will need nutritious food such as poi to survive and thrive, pass HB2466 HD2 SD1.

Everyone knows how hard and expensive it is to get a good supply of kalo and poi. With the financial incentive this bill provides, we might yet approach the days of yore when families easily and inexpensively consumed many pounds of poi a day.

Mahalo. And Malama Haloa!

HB-2466-SD-1

Submitted on: 4/3/2022 8:44:02 AM

Testimony for WAM on 4/5/2022 10:15:00 AM

Submitted By	Organization	Testifier Position	Testify
Susan Stayton	Individual	Support	Written Testimony Only

Comments:

I am writing as a Kauai family farmer in strong support of HB2466 HD2 SD1. This bill will help support the production of taro in the state. We need to assure that our taro farmers continue to be financially viable. This product is a deep part of our cultural heritage and must be preserved.

Thanks for your consideration,

Susan

Aloha;

I am testifying as taro farmer, consumer of kalo and poi, former member of the Taro Security and Purity Task Force, and long-time member of 'Onipa'a Nā Hui Kalo, a recognized statewide organization of taro growers, in strong support for HB2466 HD2 SD1 Relating to Taro.

Taro farmers have worked with legislators and agencies to ensure the current language of the bill addresses the concerns raised by the Departments of Agriculture and Taxation, and the Attorney General's office simply and effectively. The benefits of this bill are multi-fold.

I ask that you amend the start date for this bill from 2050 to 2023, to make it implementable and of benefit to today's current and new generation of taro farmers.

Notwithstanding the Governor's call to double local food production by 2030, the fact that taro is our most culturally significant crop and our healthiest staple starch, *there are strong economic, cultural, and environmental justifications for this request for tax exemption for taro farmers and their raw and value-added products.*

Taro farming is an essential business in Hawai'i. As with every business, COVID cut deeply into the commercial livelihoods of taro farmers for the last two years. At the same time, they stepped up at unprecedented levels to feed their communities on all islands by delivering poi and kalo to kupuna and families in need, to chefs for meal programs, and to food banks week after week. You won't find these stories in the paper when you read about COVID. And, while the pandemic set planting schedules back two years for some growers (taro is a 12-month crop), hundreds of subsistence growers and families are planting kalo in a move towards food security. Some of them may become the next generation of commercial taro farmers – *if they can afford to.*

As taro farmers, we often consider ourselves waiwai (wealthy) in many aspects of our lives. That mindset keeps us going and allows us to support our families and our communities year in and year out. Taro connects us to each other. Yet, over the last few decades, our ability to make a sustainable and dignified livelihood has become more challenging with the increasing cost of land and leases, farm machinery, inputs and new hurdles for bringing products to market. Taro farmers, and small farmers in general in Hawai'i, make on average less than \$40,000/year (many much less) and report income losses of almost \$10,000 annually (pre-COVID). According to HUD this is rated as "very low income" (40% or less of median income) at a time when HUD has set low income (80% below median income) for Hawai'i at more than \$86-88,000/yr.

Taro lands are celebrated as wahi pana (legendary places) in mo'olelo (traditions and stories) and oli (chant), and often farmed generation to generation building memory upon memory. They are the lands that protect our riparian areas, our coastal wetlands, and feed our fishponds. They contribute to our food security and are teaching our children how to reconnect to healthy 'ai (food), to 'āina (land) and aloha 'āina (stewardship). Taro farms are also typically rural and located on some of the most beautiful lands in our state. As such they have become desirable to the real estate market. *This is a deeply concerning issue*, not just for the above reasons, but also because taro lands, provided they have water, are known to be some of our most productive agricultural (food) lands; and taro systems, including traditional 'auwai (ditches), have lacked adequate protections from development for decades.

Every year, we see more million dollar homes sprouting up in and encroaching on taro growing communities. The result has been significant increases in land valuations and tax

assessments for taro lands from the counties, as well as excessive lease rates from DLNR for taro lands. There is no law protecting these culturally important agricultural lands from being assessed based on adjacent property values, or for the protection of the vital cultural tradition of kalo farming. There are few places left for us to farm affordably. And yet, these are the very same places that the tourist industry and many other markets depend on to showcase Hawai'i in images sent across world. All this adds up to the need for HB2466.

An estimated 600-800 acres are currently in wet and dryland taro cultivation statewide. Thirty thousand acres or just 0.428 percent of all lands in the state is the estimate of lands that were in taro production at the turn of the 20th century when Hawai'i was both food self-sufficient and food secure. This coincides with an estimate of acres of taro lands needed to contribute a daily serving of taro as part of a healthy diet to consumers in Hawai'i (Reppun 2009). We need more taro growers to feed our communities. This bill will help keep taro lands in production, encourage new growers, and protect our taro farming lifestyle. Relief from GET taxes can be enough to fix a tractor, a truck to transport taro to market, pay for fuel, medical bills or health insurance. Everything counts when you are in a very low income bracket.

The Department of Agriculture has stated that in the event of disruption of our import food supply, Hawai'i is most at risk for healthy staple starch foods. Kalo, along with 'uala (sweet potato), 'ulu (breadfruit), and mai'a (plantain/banana), are counted among the healthiest starches in the world. They produce abundantly under the right care, with the right supports, and are uniquely suited to our islands.

The price of poi for consumers is tied to the costs of farming, milling packaging and transport. Milled poi averages \$9-11 per pound or more retail, making this healthy food inaccessible to those who need it most. While some families are buying taro directly from farmers and pounding their own poi, many still do not have that option. Providing tax relief to taro farmers and producers of poi may help lower the price of poi and/or make more kalo available directly to some consumers.

Taro is recognized as the State Plant (Act 71) for its deepest connections to Hawaiian culture and as the source of their mo'okū'auhau (genealogies). It is essential that we support the survival and continuity of taro farming not just for these purposes, but for all that it provides.

While the revenue impacts of COVID are still being felt, it is, in the big picture, a short term fiscal challenge. In 2021, state revenue levels were forecast to return to 2019 levels within four years (Council on Revenues Letter to the Governor 1/8/2021) and we are already gaining ground, indicating the exemption proposed by HB2466 will have negligible impact.

Returning to the intentions of the original 1901 Hawaiian legislature, and the importance of encouraging greater taro production to feed the people of these islands, HB2466 is both reasonable and doable. Collectively, we can improve food security for Hawai'i and this bill is a good step towards that goal. I encourage committee members to look to the big picture, as well as the survival of our cultural livelihoods, and support HB2466 HD2 SD1 with a new implementation date of 2023.

Mahalo,
Penny Levin

HB-2466-SD-1

Submitted on: 4/3/2022 2:43:30 PM

Testimony for WAM on 4/5/2022 10:15:00 AM

Submitted By	Organization	Testifier Position	Testify
Jessica Kuzmier	Individual	Support	Written Testimony Only

Comments:

Aloha, I am writing in support of HB2466 HD2 SD1, a Taro Tax Exemption. This bill will establish an exemption from state income tax for the first \$100,000 of income derived from taro, taro products, and land used to produce taro if the total land used does not exceed 30,000 acres at any point in the yea

As an heirloom and staple crop of Native Hawaiians, this commodity is one of the gems that can create a staple crop, right here in Hawaii, without our constantly having to rely on the behest of the mainland, or even more precariously, overseas.

The volatile situation in the Ukraine and the susceptibility of the wheat market to collapse due to far away conflicts shows that we must do all we can to create sustainable agriculture here at home. Taro is a major way to do that, as it is the equivalent crop to the wheat the most people are so accustomed to, an can provide a more nutritious starchy sustenance for us right here in Hawaii. However, the job of farming this precious resource needs all the help that it can get so that our farmers, who are our lifesavers, can be able to make a living while protecting ours through this vital resource. As taro is considered to be a staple crop, this should definitely get precedence in tax exemptions to make it easier for our farmers to work and invest in their businesses.

This bill will relieve taro farmers from the heavy burden of increased land tax rates. Tax relief of this nature helps create resources that enable farms to reinvest in themselves — ultimately offering more opportunities for the next generation of taro farmers. We must do all we can to nurture and support Native Hawaiian people, culture, traditions, and foodways. Indigenous foodways hold the key to feeding humanity and healing broken food systems.

In addition to being celebrated as important, sacred places in Native Hawaiian culture, taro lands also:

Provide ecological and environmental buffers against flooding

Protect riparian areas, coastal wetlands, and fishponds

By exempting taro production from state income taxes, this bill will improve the economic landscape for taro farmers. It can also help them in overcoming financial barriers and setbacks.

Reducing the cost of production allows for more local produce on the market, which in turn helps to strengthen our local economy.

This bill will create economic incentives for taro farmers and could reduce the cost of poi for local families. By making taro more widely accessible, more Native Hawaiian families can reconnect with this culturally important food source.

This measure helps to incentivize farmers to grow taro, one of the healthiest staple starch foods available.

Mahlo for taking the time to hear my views, and I hope you pass this important bill for our sustainable and regenerative agriculture and for all who live here in Hawaii.

HB-2466-SD-1

Submitted on: 4/3/2022 6:00:21 PM

Testimony for WAM on 4/5/2022 10:15:00 AM

Submitted By	Organization	Testifier Position	Testify
Samuel M Mitchell	Individual	Support	Written Testimony Only

Comments:

I support HB2466 HD2 SD1

Samuel Mitchell Member Makiki NB-10

HB-2466-SD-1

Submitted on: 4/3/2022 6:10:33 PM

Testimony for WAM on 4/5/2022 10:15:00 AM

Submitted By	Organization	Testifier Position	Testify
Noa Lincoln	Individual	Support	Written Testimony Only

Comments:

I strongly support HB2466 HD2 SD1. Supporting the cultivation of this keystone cultural crop species should be an obligation of the state.

HB-2466-SD-1

Submitted on: 4/3/2022 6:53:42 PM

Testimony for WAM on 4/5/2022 10:15:00 AM

Submitted By	Organization	Testifier Position	Testify
Lindsey A Drayer	Individual	Support	Written Testimony Only

Comments:

I support this. Thank you, Lindsey Drayer

HB-2466-SD-1

Submitted on: 4/3/2022 7:50:21 PM

Testimony for WAM on 4/5/2022 10:15:00 AM

Submitted By	Organization	Testifier Position	Testify
Elizabeth Hansen	Individual	Support	Written Testimony Only

Comments:

Aloha,
Please pass this bill.

- This bill will relieve taro farmers from the heavy burden of increased land tax rates. Tax relief of this nature helps create resources that enable farms to reinvest in themselves — ultimately offering more opportunities for the next generation of taro farmers.
- We must do all we can to nurture and support Native Hawaiian people, culture, traditions, and foodways.
- In addition to being celebrated as important, sacred places in Native Hawaiian culture, taro lands also:
 - Provide ecological and environmental buffers against flooding
 - Protect riparian areas, coastal wetlands, and fishponds
- By exempting taro production from state income taxes, this bill will improve the economic landscape for taro farmers. It can also help them in overcoming financial barriers and setbacks.
- Reducing the cost of production allows for more local produce on the market, which in turn helps to strengthen our local economy.
- This bill will create economic incentives for taro farmers and could reduce the cost of poi for local families. By making taro more widely accessible, more Native Hawaiian families can reconnect with this culturally important food source.
- This measure helps to incentivize farmers to grow taro, one of the healthiest staple starch foods available.

Mahalo,
Elizabeth Hansen
registered voter,
Hakalau HI 96710

HB-2466-SD-1

Submitted on: 4/3/2022 7:56:45 PM

Testimony for WAM on 4/5/2022 10:15:00 AM

Submitted By	Organization	Testifier Position	Testify
Rodger Hansen	Individual	Support	Written Testimony Only

Comments:

Aloha: Please pass this bill.

This bill will relieve taro farmers from the heavy burden of increased land tax rates. Tax relief of this nature helps create resources that enable farms to reinvest in themselves — ultimately offering more opportunities for the next generation of taro farmers.

- We must do all we can to nurture and support Native Hawaiian people, culture, traditions, and foodways.
- In addition to being celebrated as important, sacred places in Native Hawaiian culture, taro lands also:
 - Provide ecological and environmental buffers against flooding
 - Protect riparian areas, coastal wetlands, and fishponds
- By exempting taro production from state income taxes, this bill will improve the economic landscape for taro farmers. It can also help them in overcoming financial barriers and setbacks.
- Reducing the cost of production allows for more local produce on the market, which in turn helps to strengthen our local economy.
- This bill will create economic incentives for taro farmers and could reduce the cost of poi for local families. By making taro more widely accessible, more Native Hawaiian families can reconnect with this culturally important food source.
- This measure helps to incentivize farmers to grow taro, one of the healthiest staple starch foods available.

Mahalo,
Rodger Hansen
registered voter,
Hakalau HI 96710

HB-2466-SD-1

Submitted on: 4/3/2022 8:00:25 PM

Testimony for WAM on 4/5/2022 10:15:00 AM

Submitted By	Organization	Testifier Position	Testify
Nanea Lo	Individual	Support	Written Testimony Only

Comments:

Hello,

My name is Nanea Lo. I come from Papakōlea, O‘ahu. I'm a Kanaka Maoli born and raised in the Hawaiian Kingdom. I'm writing in full support of HB2466 HD2 SD1.

This establishes an exemption from state income tax for the first \$100,000 of income derived from taro, taro products, and land used to produce taro if the total land used does not exceed 30,000 acres at any point in the year.

Support HB2466 HD2 SD1.

me ke aloha ‘āina,

Nanea Lo

HB-2466-SD-1

Submitted on: 4/3/2022 9:55:03 PM

Testimony for WAM on 4/5/2022 10:15:00 AM

Submitted By	Organization	Testifier Position	Testify
Hanalei Fergerstrom	Testifying for Na Kupuna Moku O Keawe	Support	Written Testimony Only

Comments:

Na Kupuna Moku O Keawe stongly supports this very important bill. We ask you for all considerations and your support also. I am Hanalei /fergerstrom and I am the chosen spokesperson. Aloha

HB-2466-SD-1

Submitted on: 4/3/2022 11:54:07 PM

Testimony for WAM on 4/5/2022 10:15:00 AM

Submitted By	Organization	Testifier Position	Testify
Thomas Brandt	Individual	Support	Written Testimony Only

Comments:

Support!

HB-2466-SD-1

Submitted on: 4/4/2022 6:16:45 AM

Testimony for WAM on 4/5/2022 10:15:00 AM

Submitted By	Organization	Testifier Position	Testify
Kameanani Blackman	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Dela Cruz, Vice-Chair Keith-Agaran & Committee Members,

My name is Kameanani Blackman. I am testifying to give my staunch support of HB2466 HD2 SB1, which “Exempts the gross proceeds or income received from the sale of any product resulting from the cultivation and production of unprocessed taro from the general excise tax. Effective 10/18/2050.” Most of these small taro farms are often a family run operation who could really use this sooner rather than later. I personally wish that HB2466 HD2 SB1 would go into effect much sooner as I will be in my seventies by then.

As a Kanaka Maoli who seeks to one day cultivate kalo in our ancestral lo‘i, I strongly support HB2466 HD2 SB1. When we will finally generate income on our taro patch lands, we will not have to pay taxes on this income. At this time, our farm has not generated any income as we are in the process of getting started which is costly with the expenses of tools, machinery, pest control, to name a few things. Therefore, providing this tax break would be a tremendous help.

HB2466 HD2 SB1 will directly support Hawaiian kalo farmers to perpetuate the cultural traditions of our kūpuna, our ancestors, by taking on the kuleana to care for our older brother Hāloa. It will help us to continue our cultural traditions of growing and cultivating old, and perhaps new, varieties of kalo as our primary food source.

There is no doubt that HB2466 HD2 SB1 will also encourage more farmers throughout Hawai‘i to grow taro. It will also support local taro production, contribute to local food production, stimulate our Hawai‘i economy by reducing our need to import millions of pounds of taro a year to cover consumption. Bottom line, this will strengthen Hawai‘i’s food security.

Please vote to HB2466 HD2 SB1. 1) It creates economic incentives for aspiring taro farmers like myself. 2) Improves the livelihoods of existing taro farmers. 3) It reduces the cost of poi for local residents. By exempting the gross proceeds or income from the cultivation and production of unprocessed taro from the General Excise Tax, the food sustainability of Hawai'i increases and it also continues the rich legacy of traditional Hawaiian taro production and other cultural practices.

Mahalo nui loa,

Kameanani Blackman

kameananiblackman@gmail.com

[\(808\) 498-5051](tel:8084985051)

HB-2466-SD-1

Submitted on: 4/4/2022 7:05:13 AM

Testimony for WAM on 4/5/2022 10:15:00 AM

Submitted By	Organization	Testifier Position	Testify
cheryl B.	Individual	Support	Written Testimony Only

Comments:

I support this bill.

Having read the testimonies of the AG and other state entities, it is understood that the legal mumble jumble is important for any bill. This makes sure all the i's are dotted as they say. Now let's look at the view from a lay person/citizen.

Moreover, HB2466 HD2 SB1 will directly support Hawaiian kalo practitioners like ourselves and other kalo farmers as we perpetuate the cultural traditions of our kūpuna, by taking on the kuleana to take care of our older brother Hāloa, and growing kalo, our primary staple and most important food source.

HB2466 HD2 SB1 will also encourage more farmers throughout Hawai'i to grow taro and support local taro production, as well as contribute to local food production and stimulate our Hawai'i economy, by reducing our need to import millions of pounds of taro a year to cover consumption.

According to a local Kanaka `ohana that grows kaloi, this " creates economic incentives for new taro farmers, improves the livelihoods of existing taro farmers, reduces the cost of poi for local residents by exempting the gross proceeds or income from the cultivation and production of unprocessed taro from the general excise tax, increases Hawai'i food sustainability and perpetuates traditional Hawaiian taro production and cultural practices." WITH all of the concerns that have appeared over the past two years about the ability of our islands to sustain ourselves, locally grown kalo is definitely part of the solution.

We, do to the fact that the US overtook these islands, have to weigh the laws on bills like these. However, ultimately, we also have to stand up for the rights to govern as we need to as well. We are the only "state" in the middle of the Pacific ocean. It is an important step for us to find a path for these folks to be successful as it provides life for all of us.

HB-2466-SD-1

Submitted on: 4/4/2022 7:10:33 AM

Testimony for WAM on 4/5/2022 10:15:00 AM

Submitted By	Organization	Testifier Position	Testify
Jessica Redford	Individual	Support	Written Testimony Only

Comments:

I support tax breaks for producers of taro, and stand with Native Hawaiian taro farmers in asking you to pass this legislation.

HB-2466-SD-1

Submitted on: 4/4/2022 7:13:37 AM

Testimony for WAM on 4/5/2022 10:15:00 AM

Submitted By	Organization	Testifier Position	Testify
Maki Morinoue	Individual	Support	Written Testimony Only

Comments:

Aloha

This is a good bill that is supporting local food production and cultural practices. Please support HB2466 HD2 SD1 towards mending the long overdue misbehaviors of colonial suppression. The taro is sustainable and symbolic for the future of Hawai'i.

Mahalo

Maki Morinoue

Holualoa

96725

HB-2466-SD-1

Submitted on: 4/4/2022 7:56:24 AM

Testimony for WAM on 4/5/2022 10:15:00 AM

Submitted By	Organization	Testifier Position	Testify
Diane Ware	Individual	Support	Written Testimony Only

Comments:

Dear Chair and Committee Members,

I support this bill because it will relieve taro farmers from the heavy burden of increased land tax rates. Tax relief of this nature helps create resources that enable farms to reinvest in themselves — ultimately offering more opportunities for the next generation of taro farmers. We must do all we can to nurture and support Native Hawaiian people, culture, traditions, and foodways. [Indigenous foodways hold the key to feeding humanity](#) and healing broken food systems.

I strongly support local agriculture to feed our residents rather than importing most of our food. I buy taro and ulu and use it for meals and baked goods like pancakes .

I urge you to support local and traditional farmers.

Diane Ware, 99-7815 Kapoha Pl, Volcano Hi 96785

HB-2466-SD-1

Submitted on: 4/4/2022 9:44:28 AM

Testimony for WAM on 4/5/2022 10:15:00 AM

Submitted By	Organization	Testifier Position	Testify
Jesse Kealiinohomoku	Individual	Support	Written Testimony Only

Comments:

Aloha mai Kākou,

I stand in strong support of measure SB2182. The time is now to start investing into our future.

Me ke aloha,

Jesse Mikasobe-Kealiinohomoku

#Fixourfoodsystem

LATE

HB-2466-SD-1

Submitted on: 4/4/2022 10:55:52 AM

Testimony for WAM on 4/5/2022 10:15:00 AM

Submitted By	Organization	Testifier Position	Testify
Sophia Hanoa	Individual	Support	Written Testimony Only

Comments:

SENATOR DONOVAN M. DELA CRUZ, CHAIR
SENATOR GILBERT S.C. KEITH-AGARAN, VICE-CHAIR
SENATE COMMITTEE ON WAYS AND MEANS

Testimony in Strong Support of HB2466 HD2 SB1

Tuesday, April 5, 2022 at 10:15 am

Conference Room 211 & Videoconference

Hawai'i State Capitol

415 South Beretania Street

Aloha Chair Dela Cruz, Vice-Chair Keith-Agaran & Committee Members,

My name is Sophia Hanoa and I am testifying in strong support of HB2466 HD2 SB1, which would exempt small taro farmers from paying taxes on gross proceeds or income received from the sale of any product resulting from the cultivation and production of unprocessed taro, or of any value-added product of which the primary ingredient is taro or taro leaf.

As a descendant of Ka'u and whose family still honors the traditional cultural teachings of our Kūpuna, kalo is a vital resource that is necessary for sustaining our lifestyle.

Ka'u is known for agriculture. Farming is labor-intensive. Small Farms are struggling to make ends meet. We grow dryland kalo here, unlike the farmers in Waipio. However, the kalo from Waipio sustains a lot of people here in Ka'u and Hawai'i Island. Taro farmers are experts in their field. Many farmers are perpetuating the teachings of their ancestors. Kalo contributes to the well-being of our body, mind, and spirit. It is time that we support those whose hard work and efforts continue to nurture the people here in Hawaii and worldwide. We all benefit from the strong backs of Taro farmers. They deserve this exemption. Please make a difference that will ensure a sustainable future for all humanity. Again, I am in strong support of HB2466. Please support our farmers.

Mahalo Nui,

Sophia Hanoa

hanoa.sophia@aol.com

(808) 928-6235