LINDA LINGLE GOVERNOR

JAMES R. AIONA, JR. LT. GOVERNOR



KURT KAWAFUCHI

SANDRA L. YAHIRO DEPUTY DIRECTOR

STATE OF HAWAII DEPARTMENT OF TAXATION

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HOUSE COMMITTEE ON ENERGY & ENVIRONMENTAL PROTECTION TESTIMONY REGARDING HB 1271 RELATING TO GOVERNMENT

TESTIFIER: KURT KAWAFUCHI, DIRECTOR OF TAXATION (OR DESIGNEE)

DATE:

FEBRUARY 5, 2009

TIME:

9AM

ROOM:

325

This measure, among other things, modifies the current environmental response tax to be the "environmental response and energy and food security tax" and increases the tax from \$0.05 per barrel of imported oil to \$1.

The Department of Taxation (Department) <u>opposes the tax provision in this legislation as a substantial tax increase</u>.

Notwithstanding the merits of this measure, this legislation represents one of the largest tax increases that will eventually impact the gasoline prices all Hawaii drivers pay. This measure effectively increases the tax on a barrel of oil by twenty times and has the potential to drastically slow the economy further due to the economies reliance on fuel for transportation and energy costs.

In recent legislative sessions, tempering high gasoline prices was a top priority that led to passage of an alcohol fuel general excise tax exemption. This legislation runs counter to accomplishments in reducing Hawaii's gas prices. In order to effectively minimize the high price of gasoline at the pump, tax increases such as this legislation, must be avoided.

The Department is also strongly concerned with the timing of this legislation, because the state and nation are in a recession where taxpayers are worried about their finances. This tax is highly regressive and will impact the poor the most.

This legislation will result in a revenue increase of \$28.5 million in Fiscal Year 2010 and \$31.1 million in Fiscal Year 2011 and after.

MARK K. ANDERSON

DEPARTMENT OF BUSINESS, **ECONOMIC DEVELOPMENT & TOURISM**

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Statement of THEODORE E. LIU Director

Department of Business, Economic Development, and Tourism before the

HOUSE COMMITTEE ON ENERGY AND ENVIRONMENTAL PROTECTION

Thursday, February 5, 2009 9:00 AM State Capitol, Conference Room 325

in consideration of **HB 1271** RELATING TO GOVERNMENT.

Chair Morita, Vice Chair Coffman, and Members of the Committee.

The Department of Business, Economic Development, and Tourism (DBEDT) welcomes and appreciates the legislative intent behind this measure to significantly transform and move to a qualitatively higher level the state's efforts to achieve energy security and food sustainability through a reorganization of state functions. Our assessment is that the measure does not substantively improve or enhance the functions and authorities of the program being reorganized. Indeed, as discussed below, the measure has, we believe, the effect of downgrading and impeding the effectiveness of the state energy program. As a result, the department respectfully opposes HB 1271.

Let me state at the outset that any proposal that achieves the objective of significantly improving, organizationally and substantively, how the state is leading and facilitating its twin priority objectives of energy security and food sustainability will be given serious and due

consideration by the department and the administration. This is not about protecting or preserving existing "turf" or bureaucracies. We are very open to what works better.

As the very first sentence of the preamble to the bill states, "Hawaii is at a crossroads". We have known for decades that our state's overwhelming dependence on external sources for energy and food is a folly and is unacceptable. The time for deliberation, discussion, anxiety and alarm is over. The time to act, to implement, to execute and to substantively move forward toward energy security and food sustainability has long been here. We believe that in 2006, with the adoption of the Energy for Tomorrow legislative package, and with the Hawaii Clean Energy Initiative (HCEI), the innovative and ground-breaking partnership with the federal Department of Energy (DOE), attention and effort is now focused to the doing, the implementing and the executing. As DOE Assistant Secretary for Energy Efficiency and Renewable Energy Andrew Karsner stated at the signing of the HCEI, its focus is on "implementation of clean energy at scale and at speed".

Toward that end, HB 1271, we believe, needs to be assessed by the following criteria:

Does the reorganization substantively improve or enhance the 1. Functions, 2.

Authorities, and 3. Resources of the program¹ being reorganized?

Our assessment is that the measure does not substantively improve or enhance the functions and authorities of the program being reorganized. Indeed, as discussed below, the measure has, we believe, the effect of downgrading and impeding the effectiveness of the state energy program. As a result, the department respectfully opposes HB 1271.

In terms of functions, the measure merely moves the state energy program's existing functions set forth in Sec.196-4 and transfers them to the new authority. No new substantive

¹ We note that there is only one program being reorganized: the state energy program within the Department of Business, Economic Development & Tourism.

function has been added, revised, improved or even deleted. The measure adds one new function necessitated by the additional "environmental response and energy and food security tax" and three other additional functions that are already implied by the existing functions and that the department is already engaged in without the necessity of a reorganization.

In terms of new authorities (or "powers" as specified by Sec. _-4), the measure does not add or confer any. If Hawaii is in the phase of acting, to implementing, to executing and to substantively moving forward, additional substantive authorities would be helpful. For example, the authority not only to facilitate, but to issue permits and approvals for renewable energy and transmission projects. Another example is the authority to establish renewable energy zones or transmission corridors and the incentives to be offered therein. Or the authority to provide state GO or reimbursable bond capacity for renewable energy, energy efficiency or transmission projects.

All in all, the measure does not improve or enhance the functions ("duties") or the authority ("powers") of the state energy programs.

Conversely, the measure, we believe, downgrades the state energy program and impedes the performance of its duties.

Currently, the state's Energy Resources Coordinator (ERC) is a cabinet-level position.

This provides the energy program with a "seat at the table" on par with all other cabinet agencies, enabling communication, coordination, collaboration and influence. Current examples include the ERC's strong working relationships with the directors of DHHL, DLNR, DAGS, Agriculture, Health, Human Services, among many other agencies whose attention and support has been obtained for the state's energy initiatives.

The measure downgrades the ERC to head of an attached agency with no direct access to the cabinet.

More seriously, placing the energy program under a large board of directors (with 16 members) will impede the program's effectiveness. Setting aside the state energy program's concern over appropriate appointments² and potential politicizing of the process, under this structure, a significant amount of time and resources (including budgetary) will be spent by the energy program in administering and managing its board.

Under the current state energy program mode of implementing Energy for Tomorrow and the HCEI, decisions need to be made on a timely basis. A process involving board decisions, made at a monthly meeting (provided that the decisions are properly "noticed"), would delay decision-making. Had, for example, such a board been in place for the state energy program, it is doubtful that the recent agreement with the federal Department of Energy, the regulatory agreement with Hawaiian Electric Company and decisions to participate in the PUC dockets been implemented efficiently and effectively. An added layer of a board would not work in the context of a program focused on implementation and execution.

This is not to say that the state energy program does not need a board of advisors or technical experts. However, this is being accomplished with, for example, with the Technical Review Committee for the inter-island cable chaired by the National Renewable Energy Laboratory and the 5 Technical Working Groups of the HCEI, among many other advisory relationships the program has developed.

Other serious concerns with the measure revolved around the distraction, expense, and diversion of resources at a time when focus on energy and food security opportunities and initiatives, economic diversification and job creation are most needed.

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² It is surprisingly difficult to attract qualified candidates with the necessary professional qualifications, as board membership come with public financial disclosure and confirmation procedures and is very time-consuming. HB1271 BED 02-05-09 EEP.doc Page 4

The soon-to-be restructured "Hawaii State Energy Office" is moving forward with projects, policies, and a new level of commitment and partnerships with federal agencies, particularly the U.S. Departments of Energy, Defense, Agriculture, and Commerce; the U.S. Environmental Protection Agency; and national laboratories. It carries out State-wide programs and initiatives to support renewable and indigenous energy, energy efficiency, energy security, greenhouse gas reduction, and economic development. In addition, the Office works closely with other State agencies, especially the Public Utilities Commission, the Consumer Advocate, State Civil Defense, the Department of Land and Natural Resources, the Department of Agriculture, the Department of Health, and many other public and private organizations. It also collaborates with County economic development agencies and local economic development boards. Projects and programs are also implemented with activities at the University of Hawaii; the High Technology Development Corporation (HTDC); the Pacific International Center for High Technology Research (PICHTR); and the Natural Energy Laboratory of Hawaii Authority (NELHA).

The proposed reorganization will not further enhance these collaborations, and may in the immediate term hinder it, due to the uncertainty of the reorganization process, likely for at least one year or more³. This is time we cannot afford to lose.

We believe that these objectives set forth in Section 1 of the bill may be more effectively achieved by making use of the existing resources, personnel, and functional alignments to, *first*, develop a coordinated inter-agency effort to bring about a regulatory and policy framework that attracts and enables public and private sector investment in the agricultural and energy infrastructure needed to support increased energy security and food sustainability for Hawaii;

³ It took over a year to reorganize the Hawaii Housing Development & Finance Corporation (HHFDC), a process led by the department.

<u>then</u>, on a continuing basis, the inter-agency collaboration would focus on facilitating the continued development and strengthening of these important sectors.

This approach requires adequate staff and funding, but would not result in the level of expense and disruption that would be created by repealing existing duties, abolishing existing programs and standing-up a new agency. The Executive's biennium budget adds (through a trade-off from other DBEDT programs) seven staff to the State's energy program. Over the last five years, the annual budgeted General Fund appropriation to the State's energy program has averaged about \$1.2 million. This amount of funding is disproportionate compared to the broad role and responsibilities of the energy program. Over the past several years, legislative measures have increased the scope and breadth of activity in Hawaii's energy sector. Federal funding has supported the state's energy program at a level twice of the annual state general fund funding, through the federal State Energy Program, resulting in *two-thirds* of the state energy program's staff being federally funded. Our traditional federal funding sources are diminishing, and are expected to be practically exhausted by the end of this biennium.

We do note that the State Energy Office has been successful in leveraging existing State and Federal funds with additional non-state funding in the form of competitively awarded grants and public-private partnerships. The partnership between the U.S. Department of Energy and the State of Hawaii, the Clean Energy Initiative, has brought new sources of funding to energy initiatives in Hawaii, but these are program-focused, and have not replaced the federal State Energy Program (SEP) funding that is expiring.

A stable source of funding is needed to provide the backbone for the development of instate energy, food, and economic development opportunities. As the federal resources that have to-date supported the energy program are coming to an end, we suggest any replacement resources be directed to support the existing programs' efforts to collaboratively work to attract the investment needed for the infrastructure to support our energy and food economic security.

We defer to the Department of Taxation and the Department of Budget and Finance on the fiscal impact of this legislation.

The stated objectives of the measure laid out in Section 1 – food and energy independence and sustainability; economic and workforce development; and consumer education – are ones the department and the state energy program whole-heartedly supports and is achieving. However, the creation of a new agency, the "Hawaii Energy and Food Security Authority," as proposed by this measure is unnecessary, would be counter-productive, and we strongly oppose those sections of the bill.

We respectfully request that the Committee to delete the provisions of the measure that negatively impact the state energy program.

Thank you for the opportunity to offer these comments.









HCIA 2008-2009 Board of Directors

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Executive Director Alicia Maluafiti

Hawaii Crop Improvement Association

Growing the Future of Worldwide Agriculture in Howaii

Testimony By: Alicia Maluafiti HB 1271, Relating to Government House EEP Committee Thursday, Feb.5, 2009 Room 325, 9:00 am

Position: Strong Opposition to Abolishment of ADC, 7/1/2011

Chair Morita and Members of the House EEP Committee:

My name is Alicia Maluafiti, Executive Director of the Hawaii Crop Improvement Association. The Hawaii Crop Improvement Association (HCIA) is a nonprofit trade association representing the agricultural seed industry in Hawaii. Now the state's largest agricultural commodity, the seed industry contributes to the economic health and diversity of the islands by providing high quality jobs in rural communities, keeping important agricultural lands in agricultural use, and serving as responsible stewards of Hawaii's natural resources.

HCIA opposes efforts to abolish the Agribusiness Development Corporation (ADC), page 25, lines 6-15, or the transfer of ADC functions to a multifocused authority. The ADC is administratively linked to the Department of Agriculture, and this specific relationship leverages ADC's ability to carry out its purpose of facilitating the transition from plantation agriculture to smaller, entrepreneurial farms, particularly attending to land and water infrastructure. Instead of abolishing the ADC, more support should be considered to increase its budget and staff support so that it can address other agribusiness needs such as marketing of Hawaii grown products.

We urge you to hold this bill in committee. Thank you for the opportunity to testify.

91-1012 Kahl'uka Street 'Ewa Beach, HI 96706 Tel: (808) 224-3648 director@hciaonline.com www.hciaonline.com



Hanalei Watershed Hui

February 4, 2009 Committee Hearing 9:00 am, Room # 325

Testimony in support: HB 1271: Food and Energy Security

Aloha Committee members,

I testify in support of HB 1271 because I believe that energy and food security are two key issues we must address to meet the challenges of the very near future.

I support the creation of the Hawaii Energy and Food Authority to face these issues squarely and provide the planning and interdisciplinary approach needed for success.

We know we once were self sufficient. We know we can be again.

Please pass this bill and let's get to work.

Makada Kaawa Com

Me ka pono,

Makaala Kaaumoana Executive Director

> E malama kumu wai ~ Protect the source 5299C Kuhio Hwy, P. O. Box 1285, Hanalei, Kaua'i, Hl 96714 Telephone/Facsimile (808) 826-1985 Email: hanaleiriver@hawaiian.net www.hanaleiwatershedhui.org

TAXBILLSERVICE

126 Queen Street, Suite 304

TAX FOUNDATION OF HAWAII

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT:

FUEL, Energy and food security tax

BILL NUMBER:

SB 1234; HB 1271 (Identical)

INTRODUCED BY:

SB by Hooser, English, Espero, Kidani, Nishihara, Sakamoto, Tokuda, Tsutsui and

7 Democrats; HB by Morita, Nishimoto, B. Oshiro, Thielen and 2 Democrats

BRIEF SUMMARY: Amends HRS section 243-3.5 to rename the environmental response tax as the environmental response and energy and food security tax. Increases the rate of tax from 5 cents per barrel to \$1 on each barrel and provides that 5 cents of the tax shall be used to address concerns of drinking water; 47.5 cents shall be used to address energy and food security issues; and 47.5 cents shall be used to address food security issues.

Adds a new chapter to the HRS to establish the Hawaii energy and food security authority whose purpose is to promote and achieve energy independence and food security in Hawaii. The authority shall develop a state program for energy planning, conservation and security. The program shall consist of short and long-range planning for the development and promulgation of methods to encourage voluntary conservation of gasoline, diesel oil, natural gas, propane, heating oils, other fuels, and electrical energy, and efficient development of new or alternative sources of fuels and energy.

The authority shall develop a state program for food security. The program shall consist of short and long-range planning for the development and promulgation of methods to encourage local production, marketing, and consumption of food products resulting in food self-sufficiency and security. The authority shall coordinate its activities with the department of agriculture.

Establishes the energy and food security fund into which shall be deposited: (1) a portion of the revenues from the environmental response and energy and food security tax; (2) appropriations by the legislature to the energy and food security fund; (3) gifts, grants, and other funds accepted by the authority; and (4) any interest and revenues or receipts derived by the authority from any project or project agreements.

Requires the authority to submit a complete and detailed report of its activities, expenditures, and results to the governor and the legislature at least 20 days prior to the convening of each regular session of the legislature. The annual report shall include benchmarks and indicators to measure the authority's progress in meeting the energy and food security plan's goals and objectives. If the authority develops targeted tax credits and incentive programs to promote energy and food security activities, an annual review of the efficacy and results of those programs shall be conducted and reported to the governor and the legislature. The authority shall be subject to a financial audit once every five years by the auditor

Repeals HRS section 201-12 which requires the department of business, economic development and tourism to develop a state program for energy planning and conservation.

SB 1234; HB 1271 - Continued

Amends HRS section 196-3 to provide that the executive director of the Hawaii energy and food security authority shall serve as energy resources coordinator.

Repeals HRS section 196-4 relating to the duties of the energy resources coordinator.

Requires the Hawaii energy and food security authority to coordinate with the department of agriculture to determine what functions of the department authorized by this act are duplicative or redundant. The authority shall report to the 2010 legislature.

Requires that the Hawaii energy and food security authority shall coordinate with the agribusiness development corporation to determine what functions of the corporation authorized by this act are duplicative or redundant. The review shall include a plan to transfer all powers and authorities of the agribusiness development corporation to the authority no later than 7/1/11. Directs the authority to provide a report to the 2010 legislature.

Repeals HRS chapter 163D which establishes the agribusiness development corporation on 7/1/11.

EFFECTIVE DATE: Upon approval

STAFF COMMENTS: This measure proposes to rename the environmental response tax the environmental response and energy and food security tax and increase the tax from 5 cents to \$1 per barrel. The legislature by Act 300, SLH 1993, enacted an environmental response tax of 5 cents per barrel on petroleum products sold by a distributor to any retail dealer or end user. This measure proposes to increase the tax to \$1 and provides that 5 cents of the tax shall be used to address concerns of drinking water; 47.5 cents shall be used to address energy and food security issues, and 47.5 cents shall be used to address food security issues. The proposed measure also establishes a Hawaii energy and food security authority to promote and achieve energy independence and food security in Hawaii.

It should be remembered that the environmental response tax was initially adopted for the purpose of setting up a reserve should an oil spill occur on the ocean waters that would affect Hawaii's shoreline. The nexus was between the oil importers and the possibility that a spill might occur as the oil product was being imported into the state. Now that the fund has become a cash cow, lawmakers have placed other responsibilities on the fund, including environmental protection and natural resource protection programs, such as energy conservation and alternative energy development, to address concerns related to air quality, global warming, clean water, polluted runoff, solid and hazardous waste, drinking water, and underground storage tanks, including support for the underground storage tank program of the department of health.

It should be noted that the enactment of the barrel tax for the environmental response revolving fund is the classic effort of getting one's foot in the door with a palatable and acceptable tax rate with the possibility of increasing the tax rate once it is enacted which is being proposed by this measure. Because the tax is imposed at the front end of the product chain, the final consumer does not know that the higher cost of the product is due to the tax. Thus, there is little, if any, accountability between the lawmakers who enacted the tax and the vast majority of the public that ends up paying the tax albeit indirectly. Proponents ought to be ashamed that they are promoting a less than transparent tax increase in the burden on families, all in the name of environmental protection and food security. This proposal is nothing more than another bureaucratic boondoggle that merely expands the size of government at the

expense of working families and small businesses struggling to survive in this economy and trying to make ends meet.

It should be remembered that the State Auditor has singled out this particular fund as not meeting the criteria established and recommended that it be repealed. The Auditor criticized the use of such funds as they hide various sums of money from policymakers as they are not available for any other use and tend to be tacitly acknowledged in the budget process. More importantly, it should be recognized that it is not only the users of petroleum products who benefit from a cleaner environment, but it is the public who benefits. If this point can be accepted, then the public, as a whole, should be asked to pay for the clean up and preservation of the environment.

Funds deposited into a revolving fund are not subject to close scrutiny as an assumption is made that such funds are self-sustaining. It should be remembered that earmarking of funds for a specific program represents poor public finance policy as it is difficult to determine the adequacy of the revenue source for the purposes of the program. To the extent that earmarking carves out revenues before policymakers can evaluate the appropriateness of the amount earmarked and spent, it removes the accountability for those funds. There is no reason why such a program should not compete for general funds like all other programs which benefit the community as a whole.

Rather than perpetuating the problems of the barrel tax, it should be repealed and all programs that are funded out of the environmental response fund should be funded through the general fund. At least program managers would then have to justify their need for these funds. By continuing to special fund these programs, it makes a statement that such environmental programs are not a high priority for state government. This sort of proliferation of public programs needs to be checked as it appears to be growing out of hand and at the expense of the taxpayer.

If it is a matter that no funds in this fiscal environment have been set aside to address federal environmental mandates, then consideration should be given to first prioritizing how the money that is already in the fund is to be spent and then to set a sunset deadline by which these programs are to be general fund financed and the tax repealed.

Given that this proposal amounts to a tax increase of 2,000%, can its sponsors hold their heads high when they return to their constituents and tell them that while their colleagues rant and rave about the collusive petroleum industry ripping off motorists at the pump that they themselves contribute to not only the high cost of gasoline but also the high cost of electricity to light our homes to the pricey take-out lunch because the cost of that energy will increase even more with this proposal. While lawmakers would like to preen their feathers that they are oh-so eco friendly and environmentally concerned, they do so at a cost to the taxpayer. While tax increases are unacceptable in these difficult times, this proposal is especially reprehensible as it hides behind the skirt of being environmentally concerned and it hides behind the shadow of businesses that will end up with the blame of ripping off the consumer yet again

Digested 2/4/09



Hawaii Agriculture Research Center

Administration: P.O. Box 100, Kunia, HI 96759 Ph: 808-621-1350/Fax: 808-621-1359

TESTIMONY BEFORE THE HOUSE COMMITTEE ON ENERGY & ENVIRONMENTAL PROTECTION

HOUSE BILL 1271 Relating to Government

February 5, 2009

Chair Morita and Members of the Committee:

My name is Stephanie Whalen. I am Executive Director of the Hawaii Agriculture Research Center (HARC). I am testifying today on behalf of the center and our research and support staff..

HARC opposes House Bill 1271 as written but supports creating an annual funding mechanism for renewable energy and food security programs/projects.

HARC supports the mechanism to provide annual funding for energy and food security. However, as HARC has testified in previous years regarding the Agribusiness Development Corporation dissolving that agency makes little or no sense at this point in the transition of agriculture from large scale farming to a more diverse form of agriculture.

The agency has been limited by resources since its inception and also had its governance changed during this period. These have limited its ability to respond. However, it has found the gap area in the existing support systems for agriculture and within its limited funding is filling that gap. It always takes time for new agency to get its feet on the ground and get the backing either financially, politically or publicly. ADC is there now and makes the best of the resources it gets, most if not all from the private sector it serves.

During times such as these where resources are extremely scarce utilizing any for creating new agencies or shuffling functions between agencies which causes significant disruption to services and morale caused outweigh any perceived benefits.

HARC believes that establishing better coordination and communication between the agencies would go along way to accomplish what this bill proposes without the disruption that occurs in creating new entities or moving responsibilities from one agency to another.

Thank you for the opportunity to testify in support of Hawaii's agricultural needs.

Christine M. Daleiden 95-977 Wikao Street Mililani, HI 96789 (808) 625-8755

TO THE COMMITTEE ON ENERGY & ENVIRONMENTAL PROTECTION

THE TWENTY-FIFTH STATE LEGISLATURE REGULAR SESSION OF 2009

Thursday, February 05, 2009 TIME: 9:00 a.m.

TESTIMONY ON H.B. NO. 1271 - RELATING TO GOVERNMENT

TO CHAIR,
AND MEMBERS OF THE COMMITTEE:

My name is Christine Daleiden. I am currently a member of the Board of Directors for the Agribusiness Development Corporation (ADC) and I would like to submit this testimony in opposition to H.B. 1271. While I fully support the intent of this bill and the need for investment by government in Hawaii's energy and food needs, I do not believe that this bill provides the proper means to do this. Although creating a separate authority for energy and food security may be desirable at this time, it makes no sense to abolish ADC while doing so, either now or in the future. ADC and the energy and food security authority, as outlined in the bill, have very few tasks that overlap. ADC's main objective is to facilitate the transition of Hawaii's agriculture industry from a dominance of sugar and pineapple to one composed of a diversity of different crops. Some of the major tasks of ADC, in facilitating this transition, are managing agricultural water systems and pulling resources together for farmers and creating farming cooperatives. If the proposed bill becomes law and ADC is abolished, there would be no agency to take over these tasks.

For these reasons, I must therefore oppose this bill. Thank you for the opportunity to testify.

Sincerely yours,

Christine M. Daleiden

EEPtestimony

From:

Bobby Cooper [eleuhilo@gmail.com]

Sent:

Wednesday, February 04, 2009 11:41 AM

To:

EEPtestimony

Subject:

HB 1271 House Committee on Energy & Environmental Protection

Chair and members of the committee:

Re: HB 1271

This is testimony opposing this bill. While the entent of the bill is a worthy one, the proposed process will not do it. Making another government group and charging them with solving the problems, in my view, won't do it. What will do it....is to provide some incentive for private industry and individuals....and they will make it happen. thank you for the opportunity to comment. Bobby Cooper, 486-B Akolea Road, Hilo, HI 96720