Honolulu, Hawaii February 15, 2013

RE: H.B. No. 482 H.D. 1

Honorable Joseph M. Souki Speaker, House of Representatives Twenty-Seventh State Legislature Regular Session of 2013 State of Hawaii

Sir:

Your Committees on Agriculture and Water & Land, to which was referred H.B. No. 482 entitled:

"A BILL FOR AN ACT RELATING TO AGRICULTURE,"

beg leave to report as follows:

The purpose of this measure is to limit the agricultural tax credit for important agricultural lands by removing the ability to deduct from tax income all expenditures for regulatory processing, studies, and legal and other consultant services related to obtaining or retaining sufficient water for agricultural activities.

The Department of Agriculture; Hawaii Farm Bureau Federation; Alexander & Baldwin, Inc.; Maui County Farm Bureau; and Land Use Research Foundation of Hawaii testified in opposition to this measure. The Department of Taxation and Tax Foundation of Hawaii submitted comments.

Your Committees have amended this measure by removing, as a qualified agricultural cost, only legal services related to obtaining water.

The effective date was also changed to July 1, 2050, to encourage further discussion.

As affirmed by the records of votes of the members of your Committees on Agriculture and Water & Land that are attached to



this report, your Committees are in accord with the intent and purpose of H.B. No. 482, as amended herein, and recommend that it pass Second Reading in the form attached hereto as H.B. No. 482, H.D. 1, and be referred to the Committee on Finance.

Respectfully submitted on behalf of the members of the Committees on Agriculture and Water & Land,

CINDY EVANS, Chair

Juna Vy Jessica Wooley, chair

## State of Hawaii House of Representatives The Twenty-seventh Legislature



## Record of Votes of the Committee on Agriculture

	AGRWAL, FIN Date: 13, pulso 02/69/13						
☐ The committee is reconsidering its previous decision on the measure.							
The recommendation is to:  Pass, unamended (as is)  Pass, with amendments (HD)  Hold  Pass short form bill with HD to recommit for future public hearing (recommit)							
AGR Members	Ayes	Ayes (WR)	Nays	Excused			
1. WOOLEY, Jessica (C)							
2. ONISHI, Richard H.K. (VC)			-				
3. BROWER, Tom							
4. CACHOLA, Romy M.	4 - 14 - 14 - 14 - 14 - 14 - 14 - 14 -						
5. CHOY, Isaac W.							
6. OHNO, Takashi							
7. TAKAYAMA, Gregg							
8. TOKIOKA, James Kunane		/					
9. TSUJI, Clift							
10. CHEAPE, Lauren Kealohilani							
11. WARD, Gene			<b>-</b>				
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TOTAL (11)	4	2	7	3			
The recommendation is:  Adopted Not Adopted  If joint referral, did not support recommendation.  committee acronym(s)							
Vice Chair's or designee's signature:							
Distribution: Original (White) - Committee Duplicate (Yellow) - Chief Clerk's Office Duplicate (Pink) - HMSO							

## State of Hawaii House of Representatives The Twenty-seventh Legislature



## Record of Votes of the Committee on Water & Land

Bill/Resolution No.: Committee Referral; Date:							
113/13 AGR/WAL, FIN 2/13/13							
☐ The committee is reconsidering its previous decision on the measure.							
The recommendation is to:  Pass, unamended (as is)  Pass, with amendments (HD)  Hold  Pass short form bill with HD to recommit for future public hearing (recommit)							
WAL Members	Ayes	Ayes (WR)	Nays	Excused			
1. EVANS, Cindy (C)	V			<u> </u>			
2. LOWEN, Nicole E. (VC)							
3. COFFMAN, Denny							
o. Collina, being							
4. CULLEN, Ty J.K.			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	V			
	i	-					
5. HANOHANO, Faye P.							
6. KAWAKAMI, Derek S.K.				V			
7. LEE, Chris							
8. FALE, Richard Lee			<b>/</b>	<u>.</u>			
9. THIELEN, Cynthia	<b>/</b>						
			-				
TOTAL (9)	3		2	4			
The recommendation is: Adopted							
If joint referral, did not support recommendation.  committee acronym(s)							
Vice Chair's or designee's signature: Nivle & Love							
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