

Honolulu, Hawaii

FEB 12 2016

RE: S.B. No. 2973
S.D. 1

Honorable Ronald D. Kouchi
President of the Senate
Twenty-Eighth State Legislature
Regular Session of 2016
State of Hawaii

Sir:

Your Committees on Hawaiian Affairs and Water, Land, and
Agriculture, to which was referred S.B. No. 2973 entitled:

"A BILL FOR AN ACT RELATING TO THE GENERAL EXCISE TAX,"

beg leave to report as follows:

The purpose and intent of this measure is to establish a
general excise tax at the wholesale rate of one-half of one
percent for the gross proceeds or income from the sale of all
products produced by Hawaiian loko i'a.

Your Committees received testimony in support of this measure
from the Office of Hawaiian Affairs, Pacific American Foundation,
and four individuals. Your Committees received testimony in
opposition to this measure from one individual. Your Committees
received comments on this measure from the Department of Taxation,
Department of the Attorney General, and Tax Foundation of Hawaii.

Your Committees note the testimony of the Department of
Taxation expressing concerns that the Department of Taxation does
not have the expertise to differentiate the products produced by
Hawaiian loko i'a from other similar products that may be produced
and sold by other aquaculture systems.

Accordingly, your Committees have amended this measure by:

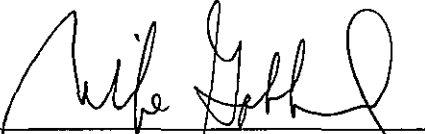
- (1) Inserting an effective date of July 1, 2050, to
encourage further discussion; and




- (2) Making a technical, nonsubstantive amendment for the purposes of clarity and consistency.

As affirmed by the records of votes of the members of your Committees on Hawaiian Affairs and Water, Land, and Agriculture that are attached to this report, your Committees are in accord with the intent and purpose of S.B. No. 2973, as amended herein, and recommend that it pass Second Reading in the form attached hereto as S.B. No. 2973, S.D. 1, and be referred to your Committee on Ways and Means.

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



MIKE GABBARD, Chair



MAILE S.L. SHIMABUKURO, Chair



The Senate
Twenty-Eighth Legislature
State of Hawai'i

Record of Votes
Committee on Hawaiian Affairs
HWN

Bill / Resolution No.:* SB 2973	Committee Referral: HWN/WLA, WAM	Date: 2/5/16		
<input type="checkbox"/> The Committee is reconsidering its previous decision on this measure. If so, then the previous decision was to: _____				
The Recommendation is: <div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="text-align: center;"><input type="checkbox"/> Pass, unamended 2312</div> <div style="text-align: center;"><input checked="" type="checkbox"/> Pass, with amendments 2311</div> <div style="text-align: center;"><input type="checkbox"/> Hold 2310</div> <div style="text-align: center;"><input type="checkbox"/> Recommit 2313</div> </div>				
Members	Aye	Aye (WR)	Nay	Excused
SHIMABUKURO, Maile S.L. (C)	✓			
ENGLISH, J. Kalani (VC)				✓
INOUE, Lorraine R.	✓			
KIM, Donna Mercado	✓			
SLOM, Sam				✓
TOTAL	3			2
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature:				
Distribution: <div style="display: flex; justify-content: space-between; font-size: small;"> <div>Original File with Committee Report</div> <div>Yellow Clerk's Office</div> <div>Pink Drafting Agency</div> <div>Goldenrod Committee File Copy</div> </div>				

*Only one measure per Record of Votes

The Senate
Twenty-Eighth Legislature
State of Hawai'i

Record of Votes
Committee on Water, Land, and Agriculture
WLA

Bill / Resolution No.:* <div style="font-size: 1.2em; font-family: cursive;">SB 2973</div>	Committee Referral: <div style="font-size: 1.2em; font-family: cursive;">HWN/WLA, WAm</div>	Date: <div style="font-size: 1.2em; font-family: cursive;">2/05/16</div>		
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Members	Aye	Aye (WR)	Nay	Excused
GABBARD, Mike (C)	✓			
NISHIHARA, Clarence K. (VC)	✓			
DELA CRUZ, Donovan M.	✓			
RIVIERE, Gil	✓			
RUDERMAN, Russell E.				✓
SHIMABUKURO, Maile S.L.	✓			
THIELEN, Laura H.	✓			
WAKAI, Glenn				✓
SLOM, Sam	✓			
TOTAL	7			2
Recommendation: <div style="display: flex; justify-content: space-around; margin-top: 5px;"> <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted </div>				
Chair's or Designee's Signature: <div style="font-size: 1.2em; font-family: cursive; margin-top: 10px;">Clarence K. Nishihara</div>				
Distribution: <div style="display: flex; justify-content: space-between; font-size: 0.8em; margin-top: 5px;"> Original File with Committee Report Yellow Clerk's Office Pink Drafting Agency Goldenrod Committee File Copy </div>				

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