DAVID Y. IGE GOVERNOR SHAN TSUTSUI LT. GOVERNOR



STATE OF HAWAII DEPARTMENT OF TAXATION

P.O. BOX 259 HONOLULU, HAWAII 96809 PHONE NO: (808) 587-1540 FAX NO: (808) 587-1560

To: The Honorable Jill N. Tokuda, Chair

and Members of the Senate Committee on Ways and Means

Date: Wednesday, April 8, 2015

Time: 9:00 A.M.

Place: Conference Room 211, State Capitol

From: Maria E. Zielinski, Director

Department of Taxation

Re: H.B. 1167 H.D. 1 S.D. 1, Relating to the Capital Infrastructure Tax Credit

The Department of Taxation (Department) defers to the Department of Transportation (DOT) on the merits of H.B. 1167, H.D. 1, S.D. 1 and provides the following comments for your consideration.

H.B. 1167, H.D. 1, S.D. 1 doubles the amount of the capital infrastructure tax credit that can be issued to a qualified infrastructure tenant in any taxable year from \$1.25 million to \$2.5 million per year, and provides that if capital infrastructure tax costs are incurred that generate a credit in excess of the unspecified annual maximum amount, the excess costs may be used to generate the credit in subsequent tax years until exhausted, but in no event after December 31, 2019. In addition, the measure requires that the capital infrastructure tenant must first expend \$40 million before the credit becomes available. The measure takes effect on July 1, 2015, and applies to taxable years beginning after December 31, 2014.

The bill redefines "capital infrastructure costs" under section 235-17.5, Hawaii Revised Statutes (HRS). Currently, the credit is available only for expenditures for real property and fixtures attached to the real property. Under the proposed definition the credit would be available for capital expenditures for real property, fixtures, structures, machinery, machinery, equipment and capital assets. This redefinition vastly expands the types of costs that are eligible for the credit.

The Senate Committee on Economic Development and Technology added the requirement that a "qualified infrastructure tenant shall first have expended \$40,000,000 within a taxable year prior to being eligible for the tax credits provided by this section". Thus, an eligible taxpayer must first expend \$40,000,000 in a taxable year before the credit becomes available. Once this initial threshold is met, the qualified infrastructure tenant would be eligible for the credit in all succeeding years without regards to the threshold. Any capital infrastructure costs

Department of Taxation Testimony WAM HB 1167 HD1 SD1 April 8, 2015 Page 2 of 2

that would result in a tax credit in excess of the maximum amount for the year would carry over to subsequent tax years, but in no event for tax years beginning after December 31, 2019.

In addition, the capital infrastructure tenant must relocate to another location within an unspecified period of time pursuant to a lease entered into with the DOT, and must provide a report on the amount of the credit claimed to the Legislature within an unspecified period of time after the claim for the credit has been made.

Thank you for the opportunity to provide comments.

Testimony to the Senate Committee on Ways and Means Wednesday, April 8, 2015 at 9:00 A.M. Conference Room 211, State Capitol

RE: HOUSE BILL 1167 HD1 SD1 RELATING TO THE CAPITAL INFRASTRUCTURE TAX CREDIT

Chair Tokuda, Vice Chair Kouchi, and Members of the Committee:

The Chamber of Commerce Hawaii ("The Chamber") **supports** HB 1167 HD1 SD1, which amends the maximum Capital Infrastructure Tax Credit for qualified tenants per taxable year and allows excess capital infrastructure tax credits to be applied to subsequent tax years. Also expands claimable capital expenditures and includes as a qualified infrastructure tenant, investors formed to raise capital pursuant to the credit.

The Chamber is Hawaii's leading statewide business advocacy organization, representing about 1,000 businesses. Approximately 80% of our members are small businesses with less than 20 employees. As the "Voice of Business" in Hawaii, the organization works on behalf of members and the entire business community to improve the state's economic climate and to foster positive action on issues of common concern.

The Chamber fully supports the bill's intent to provide aid to all tenants affected by the Kapalama container terminal project. These companies will have to invest tens of millions of dollars to move their companies and infrastructure. The aid offered in this bill does not only support tenants affected by the project, but also positively impacts maritime commerce in Hawaii.

Thank you for the opportunity to testify.

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, April 07, 2015 8:26 AM

To: WAM Testimony

Cc: kerickson@navatekltd.com

*Subject: *Submitted testimony for HB1167 on Apr 8, 2015 09:00AM*

HB1167

Submitted on: 4/7/2015

Testimony for WAM on Apr 8, 2015 09:00AM in Conference Room 211

Submitted By Organization Testifier Position Present at Hearing

Colin Kai Erickson Navatek Ltd. Support No

Comments:

Please note that testimony submitted <u>less than 24 hours prior to the hearing</u>, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, April 07, 2015 7:40 AM

To: WAM Testimony

Cc: ajenkins@navatekltd.com

Subject: Submitted testimony for HB1167 on Apr 8, 2015 09:00AM

HB1167

Submitted on: 4/7/2015

Testimony for WAM on Apr 8, 2015 09:00AM in Conference Room 211

Submitted By Organization Testifier Position Present at Hearing

Adam Jenkins Navatek, Ltd. Support No

Comments: I support bill #HB1167.

Please note that testimony submitted <u>less than 24 hours prior to the hearing</u>, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

From: mailinglist@capitol.hawaii.gov
Sent: Monday, April 06, 2015 7:17 PM

To: WAM Testimony

Cc: zheshiki@navatekltd.com

Subject: Submitted testimony for HB1167 on Apr 8, 2015 09:00AM

HB1167

Submitted on: 4/6/2015

Testimony for WAM on Apr 8, 2015 09:00AM in Conference Room 211

Submitted By Organization Testifier Position Present at Hearing

Zensho Heshiki Navatek Support No

Comments: I strongly support HB1167.

Please note that testimony submitted <u>less than 24 hours prior to the hearing</u>, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.



FOR SENATE COMMITTEE ON WAYS AND MEANS
April 8, 2015 at 9:00 a.m. State Capitol, Conference Room 211
In Support of HB1167 HD1 SD1 RELATING TO THE CAPITAL INFRASTRUCTURE TAX CREDIT

TO: Honorable Chair Tokuda, Vice-Chair Kouchi and Members of the Committee:

FROM: Ann Chung, representing Pacific Shipyards International

RE: Testimony in Support of HB1167 HD1 SD1 and requesting Admendments

Mahalo for the opportunity to submit testimony in **STRONG SUPPORT of HB1167 HD1 SD1 with requested Amendments.**

This bill was passed last year by the Legislature with the intent to help displaced waterfront tenants from the Kapalama Container Terminal site secure financing to be relocated and build out. The main reason for this year's bill was to clarify language in the bill (now Act 200) based on discussions with DoTAX.

We humbly request the following amendments:

• Change language on pg 1, lines 12-18 & pg 2, lines 1-2 to read:

"Capital infrastructure costs" means capital expenditures,
as used in section 263 of the Internal Revenue Code and the regulations promulgated
thereunder[; provided that the]provided that the, or capital expenditures are [are] for real
property, and fixtures, structures, machinery, equipment, or other ship repair specific
capital assets that are paid or incurred (including payments against capital financing by
loan or capital lease) in connection with the displaced tenant's move of the tenant's current
active trade or business to the tenant's new location;

- Insert language on pg 2, after line 14
 - (4) may also include a Special Purpose Entity(s)("SPE") formed for purposes of raising investor capital pursuant to this credit; provided that the SPE cannot generate any additional credits beyond the limits of the underlying Qualified Infrastructure Tenant as provided under sub Section (c).
- Delete language on pg 3, lines 1-3
 The language requiring the expenditure of \$40M in 1 year is unworkable and unrealistic. The move and infrastructure build-out will be done in phases and will take many years. We will NOT be able to expend or obain \$40M of financing in 1 year. Please note: the bill also already has a sunset date of Dec. 31, 2019.

From: mailinglist@capitol.hawaii.gov
Sent: Monday, April 06, 2015 4:21 PM

To: WAM Testimony

Cc: iwood@pacificshipyards.com

Subject: Submitted testimony for HB1167 on Apr 8, 2015 09:00AM

HB1167

Submitted on: 4/6/2015

Testimony for WAM on Apr 8, 2015 09:00AM in Conference Room 211

Submitted By Organization Testifier Position Present at Hearing

Iain Wood Pacific Shipyards Support No

International

Comments: Strong Support

Please note that testimony submitted <u>less than 24 hours prior to the hearing</u>, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

Tax Foundation of Hawaii

126 Queen Street, Suite 304 Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: INCOME, Capital infrastructure tax credit

BILL NUMBER: HB 1167, SD-1

INTRODUCED BY: Senate Committee on Economic Development and Technology

BRIEF SUMMARY: Amends HRS section 235-17.5 to allow a qualified infrastructure tenant to claim up to \$2.5 million in tax credits in a taxable year; provided the tenant has expended \$40 million within a taxable year prior to the release of tax credits provided by this section. Provides that if a tenant has tax credits in excess of \$2.5 million, the tenant is allowed to carry any excess credit forward to be applied to tax liability in subsequent years; provided that not more than \$2.5 million shall be claimed per year and the credit shall not be allowed after December 31, 2019. Provides that the credit may be recaptured if the tenant fails to relocate within days of the execution of a lease.

EFFECTIVE DATE: July 1, 2015; applicable to tax years beginning after December 31, 2014

STAFF COMMENTS: Act 200, SLH 2014, allows investors who make an investment in a qualified infrastructure tenant displaced by the Kapalama terminal modernization project to claim a capital infrastructure tax credit equal to 50% of the capital infrastructure costs, up to \$2.5 million in infrastructure *costs* per year. This measure would allow a tenant with \$40 million in expenditures to allow its investors to claim up to \$2.5 million in tax *credits* per year, in effect doubling the rate at which the credits may be utilized by the investors.

Tax credits generally are designed to reduce the tax burdens of certain groups by refunding a portion of taxes paid on purchases of essential items and services. The capital infrastructure tax credit adopted last year provides financial assistance to displaced tenants, and it is, of course, arguable that some financial assistance is justifiable given the circumstances. Now it appears obvious that the revenue hit is going to be in excess of \$20 million, although spread over a number of years.

This measure proposes to double the utilization rate of credit that may be claimed for a credit that was enacted just last year, which, of course, makes one wonder whether the proponents of the credit last year were completely forthright with lawmakers about the needs they were trying to address. In any event, this credit amounts to nothing more than a subsidy of state funds. As with any subsidy, this one needs to be paid for. Either government needs to shrink, or the cost of government must be borne by all other taxpayers who do not qualify for the subsidy.

Digested 4/6/15

To: WAM Testimony

Cc: <u>fmoore@hsimechanical.com</u>

Subject: Submitted testimony for HB1167 on Apr 8, 2015 09:00AM

Date: Tuesday, April 07, 2015 8:22:05 AM

HB1167

Submitted on: 4/7/2015

Testimony for WAM on Apr 8, 2015 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Fred Moore	Individual	Support	No

Comments: Strongly support HB1167

Please note that testimony submitted <u>less than 24 hours prior to the hearing</u>, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

To: WAM Testimony

Cc: <u>cbradley@navatekltd.com</u>

Subject: *Submitted testimony for HB1167 on Apr 8, 2015 09:00AM*

Date: Tuesday, April 07, 2015 8:05:58 AM

HB1167

Submitted on: 4/7/2015

Testimony for WAM on Apr 8, 2015 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Christian Bradley	Individual	Support	No

Comments:

Please note that testimony submitted <u>less than 24 hours prior to the hearing</u>, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

To: WAM Testimony
Cc: bcuneo@navatekltd.com

Subject: *Submitted testimony for HB1167 on Apr 8, 2015 09:00AM*

Date: Tuesday, April 07, 2015 7:44:54 AM

HB1167

Submitted on: 4/7/2015

Testimony for WAM on Apr 8, 2015 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Brian Cuneo	Individual	Support	No

Comments:

Please note that testimony submitted <u>less than 24 hours prior to the hearing</u>, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

To: WAM Testimony
Cc: lawsonns@icloud.com

Subject: *Submitted testimony for HB1167 on Apr 8, 2015 09:00AM*

Date: Tuesday, April 07, 2015 6:36:06 AM

HB1167

Submitted on: 4/7/2015

Testimony for WAM on Apr 8, 2015 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing	
William S Lawson	Individual	Support	No	

Comments:

Please note that testimony submitted <u>less than 24 hours prior to the hearing</u>, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

To: WAM Testimony

Cc: <u>iwood@pacificshipyards.com</u>

Subject: *Submitted testimony for HB1167 on Apr 8, 2015 09:00AM*

Date: Tuesday, April 07, 2015 6:09:13 AM

HB1167

Submitted on: 4/7/2015

Testimony for WAM on Apr 8, 2015 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
lain Wood	Individual	Support	No

Comments:

Please note that testimony submitted <u>less than 24 hours prior to the hearing</u>, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

To: WAM Testimony

Cc: <u>tatkinson@pacificshipyards.com</u>

Subject: *Submitted testimony for HB1167 on Apr 8, 2015 09:00AM*

Date: Tuesday, April 07, 2015 6:08:39 AM

HB1167

Submitted on: 4/7/2015

Testimony for WAM on Apr 8, 2015 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Thomas Atkinson	Individual	Support	No

Comments:

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To: WAM Testimony

Cc: <u>sguernsey@pacificshipyards.com</u>

Subject: *Submitted testimony for HB1167 on Apr 8, 2015 09:00AM*

Date: Tuesday, April 07, 2015 6:08:17 AM

HB1167

Submitted on: 4/7/2015

Testimony for WAM on Apr 8, 2015 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Scott Guernsey	Individual	Support	No

Comments:

Please note that testimony submitted <u>less than 24 hours prior to the hearing</u>, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

To: WAM Testimony

Cc: <u>sfleming@pacificshipyards.com</u>

Subject: *Submitted testimony for HB1167 on Apr 8, 2015 09:00AM*

Date: Tuesday, April 07, 2015 6:07:54 AM

HB1167

Submitted on: 4/7/2015

Testimony for WAM on Apr 8, 2015 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Scott Fleming	Individual	Support	No

Comments:

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To: WAM Testimony

Cc: <u>rcardano@pacificshipyards.com</u>

Subject: *Submitted testimony for HB1167 on Apr 8, 2015 09:00AM*

Date: Tuesday, April 07, 2015 6:07:21 AM

HB1167

Submitted on: 4/7/2015

Testimony for WAM on Apr 8, 2015 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Ruby Cardano	Individual	Support	No

Comments:

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To: WAM Testimony

Cc: <u>nyanagawa@pacificshipyards.com</u>

Subject: *Submitted testimony for HB1167 on Apr 8, 2015 09:00AM*

Date: Tuesday, April 07, 2015 6:06:57 AM

HB1167

Submitted on: 4/7/2015

Testimony for WAM on Apr 8, 2015 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Nicole	Individual	Support	No

Comments:

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To: WAM Testimony

Cc: <u>mmiller@pacificshipyards.com</u>

Subject: *Submitted testimony for HB1167 on Apr 8, 2015 09:00AM*

Date: Tuesday, April 07, 2015 6:06:39 AM

HB1167

Submitted on: 4/7/2015

Testimony for WAM on Apr 8, 2015 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Marvin Miller	Individual	Support	No

Comments:

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To: WAM Testimony

Cc: <u>mdavies@pacificshipyards.com</u>

Subject: *Submitted testimony for HB1167 on Apr 8, 2015 09:00AM*

Date: Tuesday, April 07, 2015 6:06:14 AM

HB1167

Submitted on: 4/7/2015

Testimony for WAM on Apr 8, 2015 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Mark Davies	Individual	Support	No

Comments:

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To: WAM Testimony

Cc: <u>lsdimaya@pacificshipyards.com</u>

Subject: *Submitted testimony for HB1167 on Apr 8, 2015 09:00AM*

Date: Tuesday, April 07, 2015 6:05:38 AM

HB1167

Submitted on: 4/7/2015

Testimony for WAM on Apr 8, 2015 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Leilani Sebastian- Dimaya	Individual	Support	No

Comments:

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To: WAM Testimony

Cc: <u>lbishop@pacificshipyards.com</u>

Subject: *Submitted testimony for HB1167 on Apr 8, 2015 09:00AM*

Date: Tuesday, April 07, 2015 6:05:13 AM

HB1167

Submitted on: 4/7/2015

Testimony for WAM on Apr 8, 2015 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Larry Bishop	Individual	Support	No

Comments:

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To: WAM Testimony

Cc: jpuletasi@pacificshipyards.com

Subject: *Submitted testimony for HB1167 on Apr 8, 2015 09:00AM*

Date: Tuesday, April 07, 2015 6:04:42 AM

HB1167

Submitted on: 4/7/2015

Testimony for WAM on Apr 8, 2015 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Jonathan Puletasi	Individual	Support	No

Comments:

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To: WAM Testimony

Cc: jfrost@pacificshipyards.com

Subject: *Submitted testimony for HB1167 on Apr 8, 2015 09:00AM*

Date: Tuesday, April 07, 2015 6:04:07 AM

HB1167

Submitted on: 4/7/2015

Testimony for WAM on Apr 8, 2015 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
James Frost	Individual	Support	No

Comments:

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To: WAM Testimony

Cc: <u>hcabral@pacificshipyards.com</u>

Subject: *Submitted testimony for HB1167 on Apr 8, 2015 09:00AM*

Date: Tuesday, April 07, 2015 6:03:45 AM

HB1167

Submitted on: 4/7/2015

Testimony for WAM on Apr 8, 2015 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Howard Cabral	Individual	Support	No

Comments:

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To: WAM Testimony

Cc: <u>bhare@pacificshipyards.com</u>

Subject: *Submitted testimony for HB1167 on Apr 8, 2015 09:00AM*

Date: Tuesday, April 07, 2015 6:03:02 AM

HB1167

Submitted on: 4/7/2015

Testimony for WAM on Apr 8, 2015 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Bobby Hare	Individual	Support	No

Comments:

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To: WAM Testimony

Cc: <u>dbarbadillo@pacificshipyards.com</u>

Subject: *Submitted testimony for HB1167 on Apr 8, 2015 09:00AM*

Date: Tuesday, April 07, 2015 6:02:32 AM

HB1167

Submitted on: 4/7/2015

Testimony for WAM on Apr 8, 2015 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
derek Barbadillo	Individual	Support	No

Comments:

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To: WAM Testimony

Cc: <u>dcurtis@pacificshipyards.com</u>

Subject: *Submitted testimony for HB1167 on Apr 8, 2015 09:00AM*

Date: Tuesday, April 07, 2015 6:02:09 AM

HB1167

Submitted on: 4/7/2015

Testimony for WAM on Apr 8, 2015 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Douglas Curtis	Individual	Support	No

Comments:

Please note that testimony submitted <u>less than 24 hours prior to the hearing</u>, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

To: WAM Testimony

Cc: <u>dcurtis@pacificshipyards.com</u>

Subject: *Submitted testimony for HB1167 on Apr 8, 2015 09:00AM*

Date: Tuesday, April 07, 2015 6:02:04 AM

HB1167

Submitted on: 4/7/2015

Testimony for WAM on Apr 8, 2015 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Douglas Curtis	Individual	Support	No

Comments:

Please note that testimony submitted <u>less than 24 hours prior to the hearing</u>, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

To: WAM Testimony
Cc: mcraig@navatekltd.com

Subject: *Submitted testimony for HB1167 on Apr 8, 2015 09:00AM*

Date: Tuesday, April 07, 2015 3:19:43 AM

HB1167

Submitted on: 4/7/2015

Testimony for WAM on Apr 8, 2015 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Margaret Craig	Individual	Support	No

Comments:

Please note that testimony submitted <u>less than 24 hours prior to the hearing</u>, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

To: WAM Testimony
Cc: jdoyle@navatekltd.com

Subject: *Submitted testimony for HB1167 on Apr 8, 2015 09:00AM*

Date: Tuesday, April 07, 2015 2:43:31 AM

HB1167

Submitted on: 4/7/2015

Testimony for WAM on Apr 8, 2015 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
William Doyle	Individual	Support	No

Comments:

Please note that testimony submitted <u>less than 24 hours prior to the hearing</u>, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

To: WAM Testimony
Cc: dpiro@navatekItd.com

Subject: *Submitted testimony for HB1167 on Apr 8, 2015 09:00AM*

Date: Tuesday, April 07, 2015 2:06:31 AM

HB1167

Submitted on: 4/7/2015

Testimony for WAM on Apr 8, 2015 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Dominic Piro	Individual	Support	No

Comments:

Please note that testimony submitted <u>less than 24 hours prior to the hearing</u>, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

To: WAM Testimony
Cc: cfield@navatekItd.com

Subject: *Submitted testimony for HB1167 on Apr 8, 2015 09:00AM*

Date: Monday, April 06, 2015 5:03:15 PM

HB1167

Submitted on: 4/6/2015

Testimony for WAM on Apr 8, 2015 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Charlie Field	Individual	Support	No

Comments:

Please note that testimony submitted <u>less than 24 hours prior to the hearing</u>, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

To: WAM Testimony
Cc: wdanilczyk@gmail.com

Subject: Submitted testimony for HB1167 on Apr 8, 2015 09:00AM

Date: Monday, April 06, 2015 5:02:37 PM

HB1167

Submitted on: 4/6/2015

Testimony for WAM on Apr 8, 2015 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
William Danilczyk	Individual	Support	No

Comments: I support bill HB1167.

Please note that testimony submitted <u>less than 24 hours prior to the hearing</u>, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

To: WAM Testimony
Cc: eschiff5@gmail.com

Subject: Submitted testimony for HB1167 on Apr 8, 2015 09:00AM

Date: Monday, April 06, 2015 4:57:51 PM

HB1167

Submitted on: 4/6/2015

Testimony for WAM on Apr 8, 2015 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Eric Schiff	Individual	Support	No

Comments: I strongly support HB1167.

Please note that testimony submitted <u>less than 24 hours prior to the hearing</u>, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

To: WAM Testimony

Cc: <u>bnakaoka@pacificshipyards.com</u>

Subject: Submitted testimony for HB1167 on Apr 8, 2015 09:00AM

Date: Monday, April 06, 2015 4:55:29 PM

HB1167

Submitted on: 4/6/2015

Testimony for WAM on Apr 8, 2015 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Ben Nakaoka	Individual	Support	No

Comments: I wholly support HB1167

Please note that testimony submitted <u>less than 24 hours prior to the hearing</u>, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

To: WAM Testimony
Cc: hykim@navatekItd.com

Subject: *Submitted testimony for HB1167 on Apr 8, 2015 09:00AM*

Date: Monday, April 06, 2015 4:45:14 PM

HB1167

Submitted on: 4/6/2015

Testimony for WAM on Apr 8, 2015 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Hyunyul Kim	Individual	Support	No

Comments:

Please note that testimony submitted <u>less than 24 hours prior to the hearing</u>, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

To: WAM Testimony
Cc: jlindler@navatekltd.com

Subject: *Submitted testimony for HB1167 on Apr 8, 2015 09:00AM*

Date: Monday, April 06, 2015 4:32:01 PM

HB1167

Submitted on: 4/6/2015

Testimony for WAM on Apr 8, 2015 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Jason Lindler	Individual	Support	No

Comments:

Please note that testimony submitted <u>less than 24 hours prior to the hearing</u>, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

To: WAM Testimony
Cc: klock@navatekltd.com

Subject: *Submitted testimony for HB1167 on Apr 8, 2015 09:00AM*

Date: Monday, April 06, 2015 4:29:38 PM

HB1167

Submitted on: 4/6/2015

Testimony for WAM on Apr 8, 2015 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Kacey Lock	Individual	Support	No

Comments:

Please note that testimony submitted <u>less than 24 hours prior to the hearing</u>, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

To: WAM Testimony
Cc: tipeltzer@hawaii.rr.com

Subject: Submitted testimony for HB1167 on Apr 8, 2015 09:00AM

Date: Monday, April 06, 2015 4:08:08 PM

HB1167

Submitted on: 4/6/2015

Testimony for WAM on Apr 8, 2015 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Todd Peltzer	Individual	Support	No

Comments: I strongly support HB1167.

Please note that testimony submitted <u>less than 24 hours prior to the hearing</u>, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

To: WAM Testimony
Cc: awhite@navatekltd.com

Subject: Submitted testimony for HB1167 on Apr 8, 2015 09:00AM

Date: Monday, April 06, 2015 4:06:39 PM

HB1167

Submitted on: 4/6/2015

Testimony for WAM on Apr 8, 2015 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Audra White	Individual	Support	No

Comments: I strongly support HB1167.

Please note that testimony submitted <u>less than 24 hours prior to the hearing</u>, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

To: WAM Testimony
Cc: mitchel@navatekltd.com

Subject: Submitted testimony for HB1167 on Apr 8, 2015 09:00AM

Date: Monday, April 06, 2015 4:05:52 PM

HB1167

Submitted on: 4/6/2015

Testimony for WAM on Apr 8, 2015 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Mitchel Kagawa	Individual	Support	No

Comments: I strongly support HB1167!

Please note that testimony submitted <u>less than 24 hours prior to the hearing</u>, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

To: WAM Testimony

Cc: <u>syamashita@navatekltd.com</u>

Subject: Submitted testimony for HB1167 on Apr 8, 2015 09:00AM

Date: Monday, April 06, 2015 4:05:20 PM

HB1167

Submitted on: 4/6/2015

Testimony for WAM on Apr 8, 2015 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Scott Yamashita	Individual	Support	No

Comments: support HB1167

Please note that testimony submitted <u>less than 24 hours prior to the hearing</u>, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

To: WAM Testimony

Cc: <u>steve.schmitz@comcast.net</u>

Subject: *Submitted testimony for HB1167 on Apr 8, 2015 09:00AM*

Date: Monday, April 06, 2015 4:05:19 PM

HB1167

Submitted on: 4/6/2015

Testimony for WAM on Apr 8, 2015 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Steve Schmitz	Pacific Marine	Support	No

Comments:

Please note that testimony submitted <u>less than 24 hours prior to the hearing</u>, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

To: WAM Testimony
Cc: vnagahiro@lava.net

Subject: *Submitted testimony for HB1167 on Apr 8, 2015 09:00AM*

Date: Monday, April 06, 2015 4:05:17 PM

HB1167

Submitted on: 4/6/2015

Testimony for WAM on Apr 8, 2015 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
vicki nagahiro	Individual	Support	No

Comments:

Please note that testimony submitted <u>less than 24 hours prior to the hearing</u>, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

To: WAM Testimony
Cc: bkays@navatekltd.com

Subject: *Submitted testimony for HB1167 on Apr 8, 2015 09:00AM*

Date: Monday, April 06, 2015 4:03:58 PM

HB1167

Submitted on: 4/6/2015

Testimony for WAM on Apr 8, 2015 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Brian Kays	Individual	Support	No

Comments:

Please note that testimony submitted <u>less than 24 hours prior to the hearing</u>, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

To: WAM Testimony

Cc: <u>gfukushima@pacificshipyards.com</u>

Subject: Submitted testimony for HB1167 on Apr 8, 2015 09:00AM

Date: Monday, April 06, 2015 4:02:42 PM

HB1167

Submitted on: 4/6/2015

Testimony for WAM on Apr 8, 2015 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Gene Fukushima	Individual	Support	No

Comments: I Strongly support HB1167.

Please note that testimony submitted <u>less than 24 hours prior to the hearing</u>, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

To: WAM Testimony
Cc: gary@navatekltd.com

Subject: Submitted testimony for HB1167 on Apr 8, 2015 09:00AM

Date: Monday, April 06, 2015 3:59:28 PM

HB1167

Submitted on: 4/6/2015

Testimony for WAM on Apr 8, 2015 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Gary Shimozono	Individual	Support	No

Comments: I strongly support HB1167.

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