

# **HB145 HD1 TESTIMONY**

**CPN HEARING 03-23-15**

# HB145 HD1

Measure Title: RELATING TO TAXATION.

Report Title: Income Tax Credit; Qualified Cigar Producers

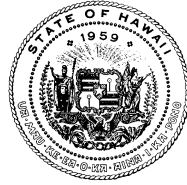
Description: Establishes a refundable income tax credit for qualified cigar producers. Applies to taxable years beginning after 12/31/2112. (HD1)

Companion: [SB401](#)

Package: None

Current Referral: CPN, WAM

Introducer(s): SOUKI, LUKE, MCKELVEY



**STATE OF HAWAII**  
**DEPARTMENT OF HEALTH**  
P. O. Box 3378  
Honolulu, HI 96801-3378  
doh.testimony@doh.hawaii.gov

**Testimony in OPPOSITION to HB0145, HD1**  
**RELATING TO TAXATION**

SENATOR ROSALYN H. BAKER, CHAIR  
SENATE COMMITTEE ON COMMERCE & CONSUMER PROTECTION

Hearing Date: March 23, 2015

Room Number: 229

1 **Fiscal Implications:** None.

2 **Department Testimony:** The Department of Health (DOH) opposes HB0145, HD1 which  
3 establishes a refundable income tax credit for qualified cigar producers after December 31, 2112.  
4 The DOH defers to the Department of Taxation on the implementation and legal implications of  
5 this measure.

6 The DOH opposes this measure intended to singularly benefit those who produce and sell  
7 cigars which contain toxic, carcinogenic chemicals that produce even more secondhand smoke  
8 than cigarettes. Cigars, in all shapes and sizes, are addictive and harmful products that cause  
9 cancer, heart disease, and chronic obstructive pulmonary disease (COPD).<sup>1</sup>

10 The DOH is most concerned about the public health implications, as creating tax credits  
11 for producing and selling tobacco products encourages increased smoking and discourages  
12 quitting. Cigar smoking is addictive, and cigar smoke, like cigarette smoke, contains toxic and  
13 cancer-causing chemicals that are harmful to both smokers and non-smokers. There is no safe  
14 tobacco product, and there is no safe level of exposure to tobacco smoke.

15 Smoking and tobacco use are the leading cause of preventable death and disease in  
16 Hawaii, claiming 1,200 lives each year and generating \$526 million in annual medical costs  
17 directly attributable to smoking, according to the Centers for Disease Control and Prevention  
18 2014 report, "Best Practices for Comprehensive Tobacco Control Programs."

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<sup>1</sup> National Cancer Institute (NCI), *Cigars: Health Effects and Trends. Smoking and Tobacco Control Monograph No. 9*, 1998. Economic Research Service, U.S. Department of Agriculture (USDA). U.S. Alcohol and Tobacco Tax and Trade Bureau (TTB), Tobacco Statistics.

1 Cigar smoking is not a safe alternative to cigarette smoking. The U.S. Surgeon General  
2 has declared that cigar smoke contains the same toxic substances as cigarette smoke, with  
3 varying concentrations of these chemicals found in different types and sizes of cigars. In fact, a  
4 single large cigar can contain as much tobacco and nicotine as an entire pack of cigarettes. Cigar  
5 smoking causes oral cavity cancers (cancers of the lip, tongue, mouth, and throat) and cancers of  
6 the larynx, esophagus, and lungs. Cigar smokers are also at an increased risk for heart disease,  
7 an aortic aneurysm, and COPD.

8 Cigars have fewer federal regulations than cigarettes and other tobacco products. This, as  
9 well as their lower taxes, is resulting in increased popularity. While cigarette smoking is  
10 declining across the nation, total consumption of all cigars has increased dramatically. Between  
11 2006 and 2010, cigar consumption nationally increased by 123%.

12 In Hawaii, current cigar use tripled from 3.2% in 2006 to 10.8% in 2010. Youth cigar  
13 use is also increasing. In the 2013 Hawaii Youth Tobacco Survey, 4.9% of public high school  
14 students reported currently using cigars and 14% are experimenting with cigars.

15 Thank you for the opportunity to testify.

# TAX FOUNDATION OF HAWAII

126 Queen Street, Suite 304

96813 Tel. 536-4587

Honolulu, Hawaii

SUBJECT: INCOME, Credit for qualified cigar producers

BILL NUMBER: HB 145, HD-1

INTRODUCED BY: House Committee on Consumer Protection and Commerce

EXECUTIVE SUMMARY: Provides a tax credit of an unspecified amount for qualified cigar producers. The credit is refundable, and it is also assignable. First, there is no reason for a credit to be assignable if it is refundable. Second, as a practical matter this credit is a subsidy to one special industry that would have to be paid for by the rest of us. Care should be taken before enacting a subsidy of this kind, otherwise state dollars, and not just the tobacco, will be going up in smoke!

BRIEF SUMMARY: Adds a new section to HRS chapter 235 to allow qualified cigar producers to claim an income tax credit of \_\_\_\_\_% of the qualifying costs incurred during the taxable year.

In the case of a partnership, S corporation, estate, or trust, the tax credit allowable is for qualified production costs incurred by the entity for the taxable year. The cost upon which the tax credit is computed shall be determined at the entity level. Distribution and share of credit shall be determined by rule. If a deduction is taken under section 179 (with respect to election to expense depreciable business assets) of the Internal Revenue Code of 1986, no tax credit shall be allowed for those costs for which the deduction is taken. The basis for eligible property for depreciation or accelerated cost recovery system purposes for state income taxes shall be reduced by the amount of credit allowable and claimed.

Permits a taxpayer eligible to claim a tax credit under this section to assign all or a portion of a tax credit under this section to any assignee; who may subsequently assign a tax credit or any portion of a tax credit assigned under this subsection to one or more assignees. A taxpayer may claim a portion of a tax credit and assign the remaining tax credit amount. A tax credit assignment made pursuant to this subsection shall be irrevocable and shall be made on a form prescribed by the department of taxation. A taxpayer claiming a tax credit under this section shall submit a copy of the completed assignment form to the department in the tax year in which the assignment is made and shall attach a copy of the form to the tax return on which the tax credit is claimed.

Tax credits in excess of a taxpayer's income tax liability shall be refunded to the taxpayer; provided that no refunds or payment on account of the tax credits allowed by this section shall be made for amounts less than \$1.

Requires all claims, including any amended claims, for tax credits to be filed on or before the end of the twelfth month following the close of the taxable year for which the credit may be claimed. Failure to comply with the foregoing provision shall constitute a waiver of the right to claim the credit.

Stipulates that to qualify for this tax credit, a taxpayer shall have filed income tax returns in this state for a period of not less than five consecutive years immediately prior to making a claim for credit.

Requires the director of taxation to prepare the necessary forms to claim a credit and may also require the taxpayer to furnish information to ascertain the validity of the claim for credit.

Defines “qualifying cost” as costs incurred by a qualified cigar producer pursuant to the operation of a business that produces, in the state, cigars for sale. Further defines “cigar” and “qualifying cigar producer” for purposes of the measure.

STAFF COMMENTS: The proposed measure would grant a tax credit to local cigar makers who produce cigars in the state as a way to allow them to compete with mail-order and out-of-state suppliers. While the measure allows taxpayers to claim the credit regardless of a taxpayer’s need for tax relief, the proposed credit is nothing more than a partial subsidy by the state to local cigar makers. This type of targeted tax incentive creates winners and losers, the winners being those in the favored industry who receive the incentives and the losers being the rest of us who have to pay for them.

One interesting feature of this bill is that it enables a taxpayer to assign the credit to someone else. Typically this feature can be useful for nonrefundable credits, where it would allow the taxpayer to sell the credits at a discount if it is unable to use the credits against its own liability. However, this feature makes no sense for a refundable credit, as this one is, because the taxpayer can get 100 cents on the dollar from the state and would have no motivation to sell them.

When judging targeted tax incentives, such as this one, we all should be mindful of these observations of the 2001-2003 Tax Review Commission:

Targeted tax incentives are generally only demonstrably good for those relatively few taxpayers that qualify for the benefits, and may not be demonstrably good for anyone else.

They are not supported by rules of sound tax policy. In the first instance, they decrease State revenue and add complexity to the tax system. They may also be unfair to other businesses. Almost all of the present incentives lack accountability, and therefore create something of a “black hole” in State fiscal responsibility. A targeted tax incentive does not appropriate hard earned and increasingly scarce revenues. Rather, it creates a tax benefit of unknown proportions against future revenues, before the revenues are collected and subjected to the legislative appropriation process.

Appropriations to favored businesses, or subsidies, are rarely enacted. Every public appropriation is publicly scrutinized. A tax incentive is a potential “black hole,” because it is a future benefit of unknown proportions, which is determined by the favored taxpayer’s interpretation of what the tax credit should be, and is claimed on a tax return which is confidential.

Digested 3/2/15

March 20, 2015

TO: Chair Rosalyn H. Baker and Members of the Senate Committee on  
Commerce and Consumer Protection

FROM: Cigar Association of America, Inc.  
(William Goo)

RE: **HB 145, HD1**- Relating to Taxation  
**HB 145, HD1 Proposed SD1** - Relating to Taxation  
Hearing Date: March 23, 2015  
Time: 10:00 am

My name is William Goo. I represent the Cigar Association of America, Inc. (CAA).

CAA **opposes** HB145, HD1 in its current form which provides a tax credit to a Hawaii qualified cigar producer. This measure as drafted would only serve to benefit a local producer and may have constitutional implications relating to violations of the Commerce Clause. CAA supports HB 145 in its original form which amends the excise tax rate on large cigars to the lesser of \$.50 or 50% of its wholesale price.

CAA **opposes** proposed HB145, SD1 which proposes to increase the tax on other tobacco products from 70% to 80% of the wholesale price of a tobacco product other than large cigars. While this bill is focused in part on the use of tobacco products by adolescents and young adults, it would also impact users of pipe and smokeless tobacco. To the extent that the bill attempts to equalize the tax rate on such products with the tax rate cigarettes, they are very different products. For example, pipe tobacco is not consumed in the same manner as cigarettes and cigarette consumers are not likely to substitute cigarettes for pipe tobacco. Increasing the tax on such products which is already among the highest in the country would be devastating for those consumers who have responsibly chosen to use them. As to the legislature's concern of purchasing less expensive products such as loose or roll-your-own tobacco, any tax increase should apply only to that specific product as should also be the case with taxing products containing nicotine.

Thank you for considering this testimony.



To: The Honorable Rosalyn H. Baker, Chair, Committee on Commerce and Consumer Protection  
The Honorable Brian T. Taniguchi, Vice Chair, Committee on Commerce and Consumer Protection  
Members, Senate Committee on Commerce and Consumer Protection  
From: Jessica Yamauchi, Executive Director  
Date: March 20, 2015  
Hrg: Senate Committee on Commerce and Consumer Protection; Monday, March 23, 2015 at 10:00 a.m. in Rm 229

Re: **Strong Opposition for HB 145 HD1, Relating to Taxation**

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Thank you for the opportunity to offer testimony in *strong opposition* of HB 145 HD1 which establishes a refundable income tax credit for qualified cigar producers.

The Coalition for a Tobacco Free Hawaii (Coalition) is a program of the Hawaii Public Health Institute working to reduce tobacco use through education, policy and advocacy. Our program consists of over 100 member organizations and 2,000 advocates that work to create a healthy Hawaii through comprehensive tobacco prevention and control efforts.

**Cigars are TOBACCO products.**

Cigar smoking is addictive, and cigar smoke, similar to cigarette smoke, contains toxic and cancer-causing chemicals that are harmful to both smokers and nonsmokers. Cigar smoking causes oral cavity cancers (cancers of the lip, tongue, mouth and throat) and cancers of the larynx, esophagus and lung. There is no safe tobacco product and no safe level of exposure to tobacco smoke.

Although cigarette smoking is declining across the nation, cigar smoking has been increasing. According to the Department of Health adult cigar use in Hawaii has increased from 3.2% in 2006 to 4.3% in 2010. Youth cigar use is also increasing. Results from the 2013 Hawaii Youth Tobacco Survey show that 4.9% of public high school students reported currently using cigars and 14% are experimenting with cigars.

**Cigars are under-taxed and less regulated than cigarettes.**

The federal government and almost all of the states across the country under-tax cigars compared to cigarettes. The Coalition is extremely concerned with creating a tax credit for producing and selling tobacco products which can in turn lower the cost of cigars (a tobacco product) to consumers. Smoking and tobacco use are the leading cause of preventable death and disease in Hawaii, claiming 1,200 lives each year and generating \$526 million in annual medical costs.





The Coalition strongly opposes creating a tax credit for any cigar producer and we ask you to remain strong on tobacco control and respectfully ask you to hold this bill in committee.

Thank you for the opportunity to testify on this matter.

Jessica Yamauchi, M.A.  
Executive Director



American Cancer Society  
Cancer Action Network  
2370 Nuʻuanu Avenue  
Honolulu, Hawaiʻi 96817  
808.432.9149  
[www.acscan.org](http://www.acscan.org)

Senate Committee on Commerce and Consumer Protection  
Senator Rosalyn Baker, Chair  
Senator Brian Taniguchi, Vice Chair

### **HB 145, HD1 – RELATING TO TAXATION**

Cory Chun, Government Relations Director – Hawaii Pacific  
American Cancer Society Cancer Action Network

Thank you for the opportunity to provide testimony in *opposition* to HB 145, HD1, which provides a tax credit for the production of cigars in the state.

The American Cancer Society Cancer Action Network (ACS CAN) is the nation's leading cancer advocacy organization. ACS CAN works with federal, state, and local government bodies to support evidence-based policy and legislative solutions designed to eliminate cancer as a major health problem.

This measure would provide a tax advantage for the production of cigars in the state. We believe that this measure sends the wrong message by encouraging the production of a product that is a known cause of cancer.

#### **Cigar use has substantial health risks.**

Many people view cigar smoking as more sophisticated and less dangerous than cigarette smoking. Yet one large cigar can contain as much tobacco as an entire pack of cigarettes. Cigars are tobacco, and they are dangerous to your health.

Cigars contain nicotine, the substance in tobacco that addicts people. Cigar smokers who inhale absorb nicotine through the lungs as quickly as cigarette smokers. For those who don't inhale, the nicotine absorbs more slowly through the lining of the mouth. Cigar smoke dissolves more easily in saliva than cigarette smoke. This means cigar smokers can get the desired dose of nicotine without inhaling the smoke into their lungs. People who use oral or spit tobacco products absorb nicotine the same way. Nicotine in any form is highly addictive.

#### **Cigars are not a safer alternative to cigarettes.**

Cigars contain the same cancer-causing substances as cigarettes and other tobacco products. Cigar smoking increases the risk of cancers of the lung, mouth, larynx,

esophagus, and likely pancreas and bladder (if inhaled). Cigar smokers are four to ten times more likely to die from laryngeal, oral, or esophageal cancers than nonsmokers. Even cigar smokers who don't inhale are still breathing in large amounts of smoke that come from the lit end of the cigar and face an increased risk of lung cancer.

Even though people smoke cigars for different reasons, the fact is, like cigarettes, cigars deliver nicotine. Most full size cigars have as much nicotine as several cigarettes. Cigarettes contain an average of about 8 milligrams (mg) of nicotine. Many popular brands of larger cigars contain between 100 and 200 mg, or even as many as 444 mg of nicotine.

**Like all other tobacco products, cigars should be subject to taxation to reduce the deadly and costly burden of tobacco use.**

What this measure attempts to do is treat large cigars differently than other tobacco products by capping the tax to \$.50. Large cigars may contain more than a half an ounce of tobacco. *This is as much tobacco as a whole pack of cigarettes.* This measure essentially makes the purchase of tobacco cheaper for a cigar than a cigarette. We shouldn't be favoring one tobacco product over another and creating an unjustified economic advantage for a known cause of cancer. For these reasons, ACS CAN is in opposition to this measure and urges the committee to consider the negative health effects that come from making a tobacco product more affordable for people, especially our youth and young adults.

For these reasons, we do not support HB 145, HD1. Thank you for the opportunity to provide testimony.



## Testimony OPPOSING HB 145, HD1 “Relating To Taxation”

The American Heart Association **OPPOSES** HB 145, HD1 “Relating to Taxation.”

Cigar use is a significant public health concern. Cigars—just like cigarettes and other tobacco products—are not safe. Cigar smoking exposes users to toxic chemicals; causes cancer of the oral cavity, larynx, esophagus, and lung; and increases risk for heart disease, chronic obstructive pulmonary disease, and aortic aneurysm. Exposure to secondhand cigar smoke also places nonsmokers at risk.

While cigarette smoking has been gradually declining in the United States, cigar smoking has recently increased dramatically. More importantly, cigar smoking is not limited to adults; it is the second most common form of tobacco use among youth. Among high school students, while cigarette smoking declined between 2005 and 2011, cigar use did not change statistically. The most recent data available show that 13.1 percent of high school students currently smoke cigars (17.8% among boys; 8.0% among girls). Cigars also appeal to youth because they, unlike cigarettes, can be purchased individually.

***Cigars are Under Taxed & Less Restricted.*** The federal government and almost all of the states compound these problems by sharply under-taxing cigars compared to cigarettes, often making smaller cigars a less-expensive alternative to cigarettes. Moreover, many laws and restrictions pertaining to cigarettes – such as federal laws banning flavored cigarettes, blocking illegal Internet sales and restricting cigarette marketing – do not apply to cigars.

While HB145, HD1 does not propose to reduce or cap cigar taxes, it potentially could have the same effect. There is nothing to keep cigar producers who benefit from an income tax credit on their business from passing on those savings in the form of reduced pricing for their products. For the reasons outlined above, that would be counter-productive to improving health in Hawaii and reducing the many negative effects that tobacco use has to health in our state. **Legislators’ priority, as outlined in Article IX of the State Constitution, should be to “provide for the protection and promotion of the public health.”**

Because of these reasons, the AHA strongly opposes suggestions that cigar taxes be capped or reduced. If anything, cigar taxes should be increased to create parity with cigarette taxes in Hawaii.

The American Heart Association urges legislators to oppose HB 145, HD1.

Respectfully submitted,

Donald B. Weisman



American Heart Association | American Stroke Association

Hawaii Government Relations/Community Relations Director

life is why™

*"Building healthier lives,  
free of cardiovascular  
diseases and stroke."*

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**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [CPN Testimony](#)  
**Cc:** [chris@hfbf.org](mailto:chris@hfbf.org)  
**Subject:** Submitted testimony for HB145 on Mar 23, 2015 10:00AM  
**Date:** Monday, March 23, 2015 7:51:14 AM

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## **HB145**

Submitted on: 3/23/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

Submitted By	Organization	Testifier Position	Present at Hearing
Chris Manfredi	Hawaii Farm Bureau	Comments Only	No

Comments: Hawaii Farm Bureau supports the intent of HB145 and defers to the position of Hawaii Cigar Association. Mahalo

Please note that testimony submitted less than 24 hours prior to the hearing, 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.

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To: The Honorable Rosalyn H. Baker, Chair  
and Members of the Senate Committee on Commerce and Consumer Protection

Date: Monday, March 23, 2015  
Time: 10:00 a.m.  
Place: Conference Room 229, State Capitol

From: Les Drent  
for the Hawaii Cigar Association

Re: HB145, HD1, Relating to Taxation

Dear Senator Baker and Members of the Senate Committee on Commerce and Consumer Protection,

The Hawaii Cigar Association (HCA), and its 450 petitioners offers the following **COMMENTS** on HB145, HD1, a companion to bill to SB401 that was passed by the full Senate on March 10, 2015.

HB145 HD1, if amended to its original language, would bring parity to the Hawaii tax code, and those selling large cigars in the state would finally be treated fairly under the law. The HCA contends that premium hand made cigars are rarely--if ever--possessed or consumed by minors and therefore pose negligible risk to them. Children are not attracted to cigars, and their cost--between \$5 and \$30 apiece on average--prices them beyond the reach of most minors.

The HCA is committed to protecting the freedom of legal-age adults to enjoy cigars. Pursuant to that aim, HCA is also committed to revising the burdensome Hawaii tax code, which disadvantages local cigar retailers, and the Kauai grown cigar industry by requiring it to pay far more than its fair share in taxes for their artisanal products. The current wholesale tax of 50% also incentivizes consumers to buy cheaper cigars from unlicensed sources outside the state.

The HCA stands united with the Legislature and with Tobacco-Free in ensuring that Hawai'i's youth be discouraged from using tobacco of any kind, including cigars.

On behalf of all those who enjoy cigars, we thank you for your consideration on this very important tax bill. This law would bring parity to the tax code, support local businesses, and farms, and keep Hawaii's tax dollars at home.

Sincerely,

A handwritten signature in black ink, appearing to read "Les Drent".

Les Drent  
for the Hawaii Cigar Association

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**



# **CAP THE CIGAR TAX!**

*Create Fairness and Equal Opportunity for Hawaii Businesses*

## **Tax Caps in other US States with high % Cigar Taxes**

**Arkansas**  
(68% mfr. price, 50¢ cap)

**Connecticut**  
(50% wholesale, 50¢ cap)

**Florida**  
(no tax on cigars)

**Iowa**  
(50% wholesale, 50¢ cap)

**Michigan**  
(32% wholesale, 50¢ cap)

**New Hampshire**  
(No tax on premium cigars)

**Oregon**  
(65% wholesale price, 50¢ cap)

**Pennsylvania**  
(no tax on cigars)

**Rhode Island**  
(80% wholesale price, 50¢ cap)

**Wisconsin**  
(71% mfr. price, 50¢ cap)

**Washington**  
(95% taxable sales price, 75¢ cap)

**US Government**  
(52.75% mfr. price 40.26¢ cap)

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**





To: The Honorable Rosalyn H. Baker, Chair  
and Members of the Senate Committee on Commerce and Consumer Protection

Date: Monday, March 23, 2015  
Time: 10:00 a.m.  
Place: Conference Room 229, State Capitol

From: Les Drent  
for the Kauai Cigar Company

Re: HB145, HD1, Relating to Taxation

Dear Senator Baker and Members of the Senate Committee on Commerce and Consumer Protection,

The Kauai Cigar Company, its employees, and industry partners offers the following **COMMENTS** on HB145, HD1, a companion to bill to SB401 that was passed by the full Senate on March 10, 2015.

HB145 HD1, if amended to its original language, would bring parity to the Hawaii tax code, and our Kauai grown cigars would finally be treated fairly under the law. For years, our company has been paying much more than its fair share of taxes as a result of an extremely high cost of production here in the Islands. Because the tax rate is percentage based, our competitors are selling the same size cigars, but are able to charge less tax as a result of a much lower cost of goods. Furthermore, many of our competitors' cigars are made entirely by machine and sell at very low price points, thus driving the tax liability to a mere fraction of what Kauai Cigar Company must pay every month on its M19 returns.

Also impacting our farming business negatively is the loss of sales as a result of many Hawaii consumers purchasing lower priced mail order premium cigars from outside of Hawaii. We strongly believe that few, if any, of these consumers file usage tax returns on their out of State purchases. We lose, the Department of Revenue loses, and ultimately the people of Hawaii lose with the loss of tax collection.

Even under this unfair tax structure, no farm laborer is paid less than fifteen dollars per hour, and full time employees receive the benefit of full health care insurance, paid in full by the company. Every employee is covered by Worker's compensation insurance, and Temporary Disability Insurance. When you add all this together and tax the final product at 50% what you have are cigars that are priced between ten to twenty dollars by the time they hit store shelves. And at these prices, we would venture to guess that these cigars never reach the hands of a youth consumer!

For all these reasons listed, all of us at Kauai Cigar Company applaud each and every Hawaii Legislator that recognizes our hard work, and our right to be treated fairly under Hawaii tax code.

Sincerely,

Les Drent  
Farmer/President

**Kauai Cigar Company**  
6200 Kawaihau Road, Unit B, Kapaa, HI 96746 USA  
Ph: 808-822-4495 Fax: 808-822-9731

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [CPN Testimony](#)  
**Cc:** [tai1983@gmail.com](mailto:tai1983@gmail.com)  
**Subject:** Submitted testimony for HB145 on Mar 23, 2015 10:00AM  
**Date:** Sunday, March 22, 2015 11:49:22 AM

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## **HB145**

Submitted on: 3/22/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

Submitted By	Organization	Testifier Position	Present at Hearing
Tai Erum	Individual	Comments Only	No

Comments: I urge the Senate Committee on Commerce and Consumer Protection to insert the original tax cap language back into this bill, the same language that the senate already passed in this bill's companion bill (SB401). Mahalo.

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