

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

MARIA E. ZIELINSKI  
DIRECTOR OF TAXATION

To: The Honorable Sylvia Luke, Chair  
and Members of the House Committee on Finance

Date: Tuesday, April 7, 2015  
Time: 2:30 P.M.  
Place: Conference Room 308, State Capitol

From: Maria E. Zielinski, Director  
Department of Taxation

Re: S.B. 676, S.D. 2, Proposed H.D. 1, Relating to Capital Infrastructure Tax Credit

The Department of Taxation (Department) provides the following comments for your consideration on S.B. 676, S.D. 2, Proposed H.D. 1.

S.B. 676, S.D. 2, Proposed H.D. 1, changes the maximum annual 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 an unspecified amount per year. In addition, the bill 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. The measure takes effect on July 1, 2015, and applies to taxable years beginning after December 31, 2014.

The bill also 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 Committees previously considering this measure added the requirement that a "qualified infrastructure tenant shall have expended \$40,000,000 within a taxable year prior to the release of tax credits provided by this section". This requires an eligible taxpayer to 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. The requirement also included an explicit

statement that no credit can be generated under section 235-17.5, HRS, for tax years beginning after December 31, 2019.

The proposed H.D. 1 removes the \$40,000,000 threshold and simply states that excess capital infrastructure costs shall be applied to subsequent tax years until exhausted. The Department recommends the proposed H.D. 1 be amended to explicitly state that no credit can be claimed under section 235-17.5, HRS, for any taxable year beginning after December 31, 2019, except for tax credits properly claimed and carried over by a taxpayer.

To do this the Department recommends that the final sentence of subsection (c) of the bill be amended to read as follows:

(c) The amount of the tax credit shall be equal to fifty per cent of the capital infrastructure costs paid or incurred by the qualified infrastructure tenant during the taxable year up to a maximum of \$\_\_\_\_\_ in tax credits per qualified infrastructure tenant in any taxable year, provided that the qualified infrastructure tenant shall notify the taxpayer claiming the credit under subsection (a) of the amount of capital infrastructure costs which may be claimed. If the capital infrastructure costs paid or incurred by the qualified infrastructure tenant result in a tax credit in excess of \$\_\_\_\_\_ in any taxable year, the excess capital infrastructure costs shall be applied to a subsequent tax year or years, until exhausted, for computation of the credit, provided that in no event may the credit claimed in any one year exceed \$\_\_\_\_\_ per qualified infrastructure tenant and provided further that in no event shall a qualified infrastructure tenant or taxpayer generate a credit under this section after December 31, 2019.

Thank you for the opportunity to provide comments.

# TAX FOUNDATION OF HAWAII

126 Queen Street, Suite 304

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: INCOME, Capital infrastructure tax credit

BILL NUMBER: SB 676, Proposed HD-1

INTRODUCED BY: House Committee on Finance

BRIEF SUMMARY: Amends HRS section 235-17.5 to allow a qualified infrastructure tenant to claim up to \$\_\_\_\_\_ in tax credits per qualified infrastructure tax credit in a taxable year. Provides that if the capital infrastructure costs paid or incurred by a tenant results in a tax credit in excess of \$\_\_\_\_\_, the excess capital infrastructure costs shall be applied to a subsequent tax year until exhausted for calculation of the credit.

Provides that the credit may be recaptured if the tenant fails to relocate within \_\_\_\_ days of the execution of a lease.

Requires any taxpayer claiming a tax credit within \_\_\_\_\_ days of submitting the claim for credit, shall submit the following information to the legislature: (1) the amount of the tax credit claimed; and (2) the qualified infrastructure tenant for which the tax credit is claimed.

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 increase the consumption rate for credits from \$1.25 million a year to an unspecified amount. Furthermore, this measure provides that unused credits may be carried over and applied to subsequent taxable years until exhausted. Thus, there is no limit on the credit that may be claimed, and the revenue drain may be substantial. SD-2 of the bill provides that credits generated but unclaimed after the sunset date of December 31, 2019, are lost, limiting the revenue loss to the state.

We noted last year that the credit was limited to improvements made to the real property infrastructure, and was justifiable to that extent because the state will own those improvements under the terms of the revocable permits issued by the department of transportation. The present bill substantially expands the expenses eligible for the credit to machinery, equipment, and other capital items that will not become part of the real property infrastructure. Presumably, the tenant will own these items and will be able to remove them from the real property when the tenant's lease ends. There is much less justification for allowing these kinds of expenses to be creditable. SB 676, SD-2, does not contain this expanded definition of creditable expenses.

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 possibly spread over a number of years.

This measure proposes to increase the utilization rate of credits 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



# Chamber of Commerce HAWAII

*The Voice of Business*

**Testimony to the House Committee on Finance  
Tuesday, April 7, 2015 at 2:30 P.M.  
Conference Room 308, State Capitol**

**RE: SENATE BILL 676 SD2 PROPOSED HD1 RELATING TO THE CAPITAL  
INFRASTRUCTURE TAX CREDIT**

Chair Luke, Vice Chair Nishimoto, and Members of the Committee:

The Chamber of Commerce of Hawaii ("The Chamber") **supports the intent of SB 676 SD2 Proposed HD1**, which includes structures, machinery, equipment, and capital assets in the definition of capital infrastructure costs and sets a new maximum amount of capital infrastructure tax credits that may be issued in any taxable year per qualified infrastructure tenant. Also specifies that excess tax credits may be carried forward.

The Chamber is the largest business organization in Hawaii, 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.

April 6, 2015

phone 808 523 7750

fax 808 522 7866

Roberts Hawaii, Inc.  
680 Iwilei Road  
Suite 700  
Honolulu, Hawaii 96817

Representative Sylvia Luke, Chair  
Committee on Finance  
House of Representatives  
Hawaii State Legislature

Re: **SB 676, SD2, Proposed HD1 Relating to the Capital Infrastructure Tax Credit**  
Committee on Finance Hearing  
April 7, 2015 2:30 pm  
Conference Room 308

[robertshawaii.com](http://robertshawaii.com)

Dear Chair Luke and Committee Members:

My name is Roy Pfund, Vice President of Robert's Hawaii, Inc. I am submitting testimony in support of SB 676, SD2, Proposed HD1. This proposed legislation will provide a tax credit for capital infrastructure investments made by DOT Harbor tenants being displaced by the Kapalama Military Reservation (KMR) Harbor improvements for the container ship companies.

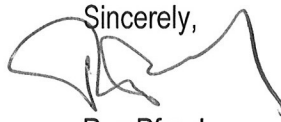
Robert's Hawaii is better known as Hawaii's largest provider of tour and transportation services. In addition to these services, Robert's Hawaii through affiliated companies provides dinner cruises and ocean activity cruises that operate out of Honolulu Harbors. We are a maritime harbor user that owns and operates multiple vessels that provide these services to the visitor industry and locals. Maritime operating companies require consistent and improved facilities for passenger embarkation and debarkation, for maintenance of vessels and for administration and support services.

We have been a long term tenant at Pier 41 in Honolulu harbor that was only notified last year that we are being displaced by the KMR project. We have since been working with Harbors Division to locate suitable replacement sites all of which will require substantial relocation and improvement costs. This legislation will provide maritime and waterfront dependent businesses such as ours, with the opportunity to attract funding for necessary harbor infrastructure improvements at a new harbor location. This proposed legislation will also benefit the State in three areas; 1) the new infrastructure improvements made to the Harbors property will be owned by the Harbors Division at the end of the lease term, 2) as tenants we will be paying lease rent to the Harbors on the new areas being improved under this infrastructure credit and 3) we are providing upfront funding for our harbors improvements with no guaranty that we will ever be able to gain any tax benefit as the proposed tax credit is only offset against a future tax liability.

This proposed legislation helps to provide DOT harbor users being displaced by the KMR harbor improvements with some ability to attract funding to partially cover their costs of relocation, which was not provided for in the original funding legislation for the Harbor Modernization Program.

April 6, 2015  
Page 2

Thank you for allowing me to provide you with my testimony. If you have any comments or questions, please contact me at [roy.pfund@robertshawaii.com](mailto:roy.pfund@robertshawaii.com)

Sincerely,  
  
Roy Pfund  
Vice President

## FIN-Jo

---

**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, April 06, 2015 12:52 PM  
**To:** FINTestimony  
**Cc:** steve.schmitz@comcast.net  
**Subject:** \*Submitted testimony for SB676 on Apr 7, 2015 14:30PM\*

### **SB676**

Submitted on: 4/6/2015

Testimony for FIN on Apr 7, 2015 14:30PM in Conference Room 308

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

### Comments:

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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)



## FIN-Jo

---

**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, April 06, 2015 12:42 PM  
**To:** FINTestimony  
**Cc:** fmoore@hsimechanical.com  
**Subject:** Submitted testimony for SB676 on Apr 7, 2015 14:30PM

### **SB676**

Submitted on: 4/6/2015

Testimony for FIN on Apr 7, 2015 14:30PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Fred Moore	HSI Mechanical, Inc.	Support	No

Comments: I strongly support SB676

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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

## FIN-Jo

---

**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, April 06, 2015 12:42 PM  
**To:** FINTestimony  
**Cc:** kerickson@navatekltd.com  
**Subject:** \*Submitted testimony for SB676 on Apr 7, 2015 14:30PM\*

### **SB676**

Submitted on: 4/6/2015

Testimony for FIN on Apr 7, 2015 14:30PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Colin Kai Erickson	Navatek Ltd.	Support	No

### Comments:

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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

## FIN-Jo

---

**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, April 06, 2015 12:38 PM  
**To:** FINTestimony  
**Cc:** SAMANTHASZAFRANEK@GMAIL.COM  
**Subject:** \*Submitted testimony for SB676 on Apr 7, 2015 14:30PM\*

### **SB676**

Submitted on: 4/6/2015

Testimony for FIN on Apr 7, 2015 14:30PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Samantha Szafranek	Navatek, Ltd.	Support	No

### Comments:

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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

## FIN-Jo

---

**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, April 06, 2015 12:48 PM  
**To:** FINTestimony  
**Cc:** chung@navatekltd.com  
**Subject:** \*Submitted testimony for SB676 on Apr 7, 2015 14:30PM\*

### **SB676**

Submitted on: 4/6/2015

Testimony for FIN on Apr 7, 2015 14:30PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Chuan	Navatek Ltd	Support	No

### Comments:

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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

## FIN-Jo

---

**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, April 06, 2015 12:55 PM  
**To:** FINTestimony  
**Cc:** zheshiki@navatekltd.com  
**Subject:** Submitted testimony for SB676 on Apr 7, 2015 14:30PM

### **SB676**

Submitted on: 4/6/2015

Testimony for FIN on Apr 7, 2015 14:30PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Zensho Heshiki	Navatek	Support	No

Comments: I strongly support SB676.

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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

## FIN-Jo

---

**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, April 06, 2015 1:06 PM  
**To:** FINTestimony  
**Cc:** wfoster@navatekltd.com  
**Subject:** \*Submitted testimony for SB676 on Apr 7, 2015 14:30PM\*

### **SB676**

Submitted on: 4/6/2015

Testimony for FIN on Apr 7, 2015 14:30PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
William Foster	navatek ltd.	Support	No

### Comments:

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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)



FOR HOUSE COMMITTEE ON FINANCE

April 7, 2015 at 2:30 p.m.

State Capitol, Conference Room 308

In Support of **SB676 SD2 Proposed HD1 RELATING TO THE CAPITAL INFRASTRUCTURE TAX CREDIT**

TO: Honorable Chair Luke, Vice-Chair Nishimoto and Members of the Committee:

FROM: Ann Chung, representing Pacific Shipyards International

RE: Testimony in Support of SB676 SD2 PROPOSED HD1 and requesting Admendment

Thank you for the opportunity to submit testimony in **STRONG SUPPORT of SB676 SD2 PROPOSED HD1 and requesting 1 Amendment.**

We humbly request the following amendment as underlined to the current proposed HD1 language:

- Insert language on pg 2, after line 17  
(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).

This language should relieve DoTAX of any concerns they may have in regards to SPEs for the purposes of this bill. The intent of this language is simply to enable investors to create a HUI or SPE limited to the Qualified Infrastructure Tenant and "cannot generate any additional credits."

finance1-Kim

---

From: mailinglist@capitol.hawaii.gov  
Sent: Monday, April 06, 2015 12:25 PM  
To: FINTestimony  
Cc: bkays@navatekltd.com  
Subject: \*Submitted testimony for SB676 on Apr 7, 2015 14:30PM\*

**SB676**

Submitted on: 4/6/2015

Testimony for FIN on Apr 7, 2015 14:30PM in Conference Room 308

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

Comments:

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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)



finance1-Kim

---

From: mailinglist@capitol.hawaii.gov  
Sent: Monday, April 06, 2015 12:26 PM  
To: FINTestimony  
Cc: klock@navatekltd.com  
Subject: \*Submitted testimony for SB676 on Apr 7, 2015 14:30PM\*

**SB676**

Submitted on: 4/6/2015

Testimony for FIN on Apr 7, 2015 14:30PM in Conference Room 308

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

Comments:

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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

From: mailinglist@capitol.hawaii.gov  
Sent: Monday, April 06, 2015 12:26 PM  
To: FINTestimony  
Cc: gjohnson@navatekltd.com  
Subject: Submitted testimony for SB676 on Apr 7, 2015 14:30PM

**SB676**

Submitted on: 4/6/2015

Testimony for FIN on Apr 7, 2015 14:30PM in Conference Room 308

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

Comments: I strongly support SB676

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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

From: mailinglist@capitol.hawaii.gov  
Sent: Monday, April 06, 2015 12:29 PM  
To: FINTestimony  
Cc: kathy@navatekltd.com  
Subject: Submitted testimony for SB676 on Apr 7, 2015 14:30PM

**SB676**

Submitted on: 4/6/2015

Testimony for FIN on Apr 7, 2015 14:30PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
KATHY LOUI-YASUI	Individual	Support	No

Comments: I strongly support this bill. Thank you.

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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

finance1-Kim

---

From: mailinglist@capitol.hawaii.gov  
Sent: Monday, April 06, 2015 12:28 PM  
To: FINTestimony  
Cc: mcraig@navatekltd.com  
Subject: \*Submitted testimony for SB676 on Apr 7, 2015 14:30PM\*

**SB676**

Submitted on: 4/6/2015

Testimony for FIN on Apr 7, 2015 14:30PM in Conference Room 308

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

Comments:

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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

From: mailinglist@capitol.hawaii.gov  
Sent: Monday, April 06, 2015 12:34 PM  
To: FINTestimony  
Cc: mitchel@navatekltd.com  
Subject: Submitted testimony for SB676 on Apr 7, 2015 14:30PM

**SB676**

Submitted on: 4/6/2015

Testimony for FIN on Apr 7, 2015 14:30PM in Conference Room 308

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

Comments: I Strongly support SB676!

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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

From: mailinglist@capitol.hawaii.gov  
Sent: Monday, April 06, 2015 12:26 PM  
To: FINTestimony  
Cc: tjpeltzer@hawaii.rr.com  
Subject: Submitted testimony for SB676 on Apr 7, 2015 14:30PM

**SB676**

Submitted on: 4/6/2015

Testimony for FIN on Apr 7, 2015 14:30PM in Conference Room 308

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

Comments: I strongly support bill SB676.

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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

From: mailinglist@capitol.hawaii.gov  
Sent: Monday, April 06, 2015 12:32 PM  
To: FINTestimony  
Cc: wdanilczyk@gmail.com  
Subject: Submitted testimony for SB676 on Apr 7, 2015 14:30PM

**SB676**

Submitted on: 4/6/2015

Testimony for FIN on Apr 7, 2015 14:30PM in Conference Room 308

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

Comments: I strongly support bill SB676.

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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

## FIN-Jo

---

**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, April 06, 2015 12:41 PM  
**To:** FINTestimony  
**Cc:** awhite@navatekltd.com  
**Subject:** Submitted testimony for SB676 on Apr 7, 2015 14:30PM

### **SB676**

Submitted on: 4/6/2015

Testimony for FIN on Apr 7, 2015 14:30PM in Conference Room 308

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

Comments: I strongly support SB676.

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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)



## FIN-Jo

---

**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, April 06, 2015 12:58 PM  
**To:** FINTestimony  
**Cc:** bdelacruz@lava.net  
**Subject:** \*Submitted testimony for SB676 on Apr 7, 2015 14:30PM\*

### **SB676**

Submitted on: 4/6/2015

Testimony for FIN on Apr 7, 2015 14:30PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Betty Dela Cruz	Individual	Support	No

### Comments:

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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

## FIN-Jo

---

**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, April 06, 2015 12:36 PM  
**To:** FINTestimony  
**Cc:** clayton@unitekhawaii.com  
**Subject:** \*Submitted testimony for SB676 on Apr 7, 2015 14:30PM\*

### **SB676**

Submitted on: 4/6/2015

Testimony for FIN on Apr 7, 2015 14:30PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Clayton Murobayashi	Individual	Support	No

### Comments:

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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

## FIN-Jo

---

**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, April 06, 2015 12:39 PM  
**To:** FINTestimony  
**Cc:** eschiff5@gmail.com  
**Subject:** Submitted testimony for SB676 on Apr 7, 2015 14:30PM

### **SB676**

Submitted on: 4/6/2015

Testimony for FIN on Apr 7, 2015 14:30PM in Conference Room 308

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

Comments: I strongly support SB676.

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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

## FIN-Jo

---

**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, April 06, 2015 1:11 PM  
**To:** FINTestimony  
**Cc:** jimura@pacmarhawaii.com  
**Subject:** \*Submitted testimony for SB676 on Apr 7, 2015 14:30PM\*

### **SB676**

Submitted on: 4/6/2015

Testimony for FIN on Apr 7, 2015 14:30PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Joyce Imura	Individual	Support	No

### Comments:

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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

## FIN-Jo

---

**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, April 06, 2015 1:04 PM  
**To:** FINTestimony  
**Cc:** kkomori@lava.net  
**Subject:** Submitted testimony for SB676 on Apr 7, 2015 14:30PM

### **SB676**

Submitted on: 4/6/2015

Testimony for FIN on Apr 7, 2015 14:30PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Karen Komori	Individual	Support	No

Comments: I strongly support SB676.

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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

## FIN-Jo

---

**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, April 06, 2015 12:53 PM  
**To:** FINTestimony  
**Cc:** staketa@lava.net  
**Subject:** \*Submitted testimony for SB676 on Apr 7, 2015 14:30PM\*

### **SB676**

Submitted on: 4/6/2015

Testimony for FIN on Apr 7, 2015 14:30PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Sandra Taketa	Individual	Support	No

### Comments:

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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

## FIN-Jo

---

**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, April 06, 2015 1:01 PM  
**To:** FINTestimony  
**Cc:** syamashita@navatekltd.com  
**Subject:** Submitted testimony for SB676 on Apr 7, 2015 14:30PM

### **SB676**

Submitted on: 4/6/2015

Testimony for FIN on Apr 7, 2015 14:30PM in Conference Room 308

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

Comments: strongly support SB676

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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

## FIN-Jo

---

**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, April 06, 2015 12:45 PM  
**To:** FINTestimony  
**Cc:** smatsuura@navatekltd.com  
**Subject:** Submitted testimony for SB676 on Apr 7, 2015 14:30PM

### **SB676**

Submitted on: 4/6/2015

Testimony for FIN on Apr 7, 2015 14:30PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Susan Matsuura	Individual	Support	No

Comments: I strongly support SB676

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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)



## FIN-Jo

---

**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, April 06, 2015 12:58 PM  
**To:** FINTestimony  
**Cc:** gary@navatekltd.com  
**Subject:** Submitted testimony for SB676 on Apr 7, 2015 14:30PM

### **SB676**

Submitted on: 4/6/2015

Testimony for FIN on Apr 7, 2015 14:30PM in Conference Room 308

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

Comments: I strongly support SB676

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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

## FIN-Jo

---

**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, April 06, 2015 12:54 PM  
**To:** FINTestimony  
**Cc:** pnishida@lava.net  
**Subject:** \*Submitted testimony for SB676 on Apr 7, 2015 14:30PM\*

### **SB676**

Submitted on: 4/6/2015

Testimony for FIN on Apr 7, 2015 14:30PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Patti Nishida	Individual	Support	No

### Comments:

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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

## FIN-Jo

---

**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, April 06, 2015 12:50 PM  
**To:** FINTestimony  
**Cc:** vnagahiro@lava.net  
**Subject:** \*Submitted testimony for SB676 on Apr 7, 2015 14:30PM\*

### **SB676**

Submitted on: 4/6/2015

Testimony for FIN on Apr 7, 2015 14:30PM in Conference Room 308

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

### Comments:

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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

## FIN-Jo

---

**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, April 06, 2015 1:21 PM  
**To:** FINTestimony  
**Cc:** cbradley@navatekltd.com  
**Subject:** \*Submitted testimony for SB676 on Apr 7, 2015 14:30PM\*

### **SB676**

Submitted on: 4/6/2015

Testimony for FIN on Apr 7, 2015 14:30PM in Conference Room 308

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

### Comments:

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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

## FIN-Jo

---

**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, April 06, 2015 1:19 PM  
**To:** FINTestimony  
**Cc:** dhirata@lava.net  
**Subject:** Submitted testimony for SB676 on Apr 7, 2015 14:30PM

### **SB676**

Submitted on: 4/6/2015

Testimony for FIN on Apr 7, 2015 14:30PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Debra Hirata	Individual	Support	No

Comments: I strongly support Bill #SB676

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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

## FIN-Jo

---

**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, April 06, 2015 1:36 PM  
**To:** FINTestimony  
**Cc:** kchun@lava.net  
**Subject:** \*Submitted testimony for SB676 on Apr 7, 2015 14:30PM\*

### **SB676**

Submitted on: 4/6/2015

Testimony for FIN on Apr 7, 2015 14:30PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Kaleo Chun	Individual	Support	No

### Comments:

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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

From: mailinglist@capitol.hawaii.gov  
Sent: Monday, April 06, 2015 2:07 PM  
To: FINTestimony  
Cc: tatkinson@pacificshipyards.com  
Subject: \*Submitted testimony for SB676 on Apr 7, 2015 14:30PM\*

**SB676**

Submitted on: 4/6/2015

Testimony for FIN on Apr 7, 2015 14:30PM in Conference Room 308

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

Comments:

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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

From: mailinglist@capitol.hawaii.gov  
Sent: Monday, April 06, 2015 2:06 PM  
To: FINTestimony  
Cc: sfleming@pacificshipyards.com  
Subject: \*Submitted testimony for SB676 on Apr 7, 2015 14:30PM\*

**SB676**

Submitted on: 4/6/2015

Testimony for FIN on Apr 7, 2015 14:30PM in Conference Room 308

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

Comments:

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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)



From: mailinglist@capitol.hawaii.gov  
Sent: Monday, April 06, 2015 2:07 PM  
To: FINTestimony  
Cc: sguernsey@pacificshipyards.com  
Subject: \*Submitted testimony for SB676 on Apr 7, 2015 14:30PM\*

**SB676**

Submitted on: 4/6/2015

Testimony for FIN on Apr 7, 2015 14:30PM in Conference Room 308

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

Comments:

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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

From: mailinglist@capitol.hawaii.gov  
Sent: Monday, April 06, 2015 2:05 PM  
To: FINTestimony  
Cc: rcardano@pacificshipyards.com  
Subject: \*Submitted testimony for SB676 on Apr 7, 2015 14:30PM\*

**SB676**

Submitted on: 4/6/2015

Testimony for FIN on Apr 7, 2015 14:30PM in Conference Room 308

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

Comments:

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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

From: mailinglist@capitol.hawaii.gov  
Sent: Monday, April 06, 2015 2:00 PM  
To: FINTestimony  
Cc: nyanagawa@pacificshipyards.com  
Subject: \*Submitted testimony for SB676 on Apr 7, 2015 14:30PM\*

**SB676**

Submitted on: 4/6/2015

Testimony for FIN on Apr 7, 2015 14:30PM in Conference Room 308

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

Comments:

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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

From: mailinglist@capitol.hawaii.gov  
Sent: Monday, April 06, 2015 2:04 PM  
To: FINTestimony  
Cc: mmiller@pacificshipyards.com  
Subject: \*Submitted testimony for SB676 on Apr 7, 2015 14:30PM\*

**SB676**

Submitted on: 4/6/2015

Testimony for FIN on Apr 7, 2015 14:30PM in Conference Room 308

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

Comments:

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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

From: mailinglist@capitol.hawaii.gov  
Sent: Monday, April 06, 2015 2:03 PM  
To: FINTestimony  
Cc: mdavies@pacificshipyards.com  
Subject: \*Submitted testimony for SB676 on Apr 7, 2015 14:30PM\*

**SB676**

Submitted on: 4/6/2015

Testimony for FIN on Apr 7, 2015 14:30PM in Conference Room 308

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

Comments:

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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

From: mailinglist@capitol.hawaii.gov  
Sent: Monday, April 06, 2015 2:03 PM  
To: FINTestimony  
Cc: lsdimaya@pacificshipyards.com  
Subject: \*Submitted testimony for SB676 on Apr 7, 2015 14:30PM\*

**SB676**

Submitted on: 4/6/2015

Testimony for FIN on Apr 7, 2015 14:30PM in Conference Room 308

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

Comments:

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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

From: mailinglist@capitol.hawaii.gov  
Sent: Monday, April 06, 2015 2:09 PM  
To: FINTestimony  
Cc: lbishop@pacificshipyards.com  
Subject: \*Submitted testimony for SB676 on Apr 7, 2015 14:30PM\*

**SB676**

Submitted on: 4/6/2015

Testimony for FIN on Apr 7, 2015 14:30PM in Conference Room 308

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

Comments:

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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

From: mailinglist@capitol.hawaii.gov  
Sent: Monday, April 06, 2015 2:09 PM  
To: FINTestimony  
Cc: jpuletasi@pacificshipyards.com  
Subject: \*Submitted testimony for SB676 on Apr 7, 2015 14:30PM\*

**SB676**

Submitted on: 4/6/2015

Testimony for FIN on Apr 7, 2015 14:30PM in Conference Room 308

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

Comments:

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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)



From: mailinglist@capitol.hawaii.gov  
Sent: Monday, April 06, 2015 2:02 PM  
To: FINTestimony  
Cc: jfrost@pacificshipyards.com  
Subject: \*Submitted testimony for SB676 on Apr 7, 2015 14:30PM\*

**SB676**

Submitted on: 4/6/2015

Testimony for FIN on Apr 7, 2015 14:30PM in Conference Room 308

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

Comments:

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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

From: mailinglist@capitol.hawaii.gov  
Sent: Monday, April 06, 2015 2:08 PM  
To: FINTestimony  
Cc: iwood@pacificshipyards.com  
Subject: \*Submitted testimony for SB676 on Apr 7, 2015 14:30PM\*

**SB676**

Submitted on: 4/6/2015

Testimony for FIN on Apr 7, 2015 14:30PM in Conference Room 308

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

Comments:

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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

From: mailinglist@capitol.hawaii.gov  
Sent: Monday, April 06, 2015 2:01 PM  
To: FINTestimony  
Cc: hcabral@pacificshipyards.com  
Subject: \*Submitted testimony for SB676 on Apr 7, 2015 14:30PM\*

**SB676**

Submitted on: 4/6/2015

Testimony for FIN on Apr 7, 2015 14:30PM in Conference Room 308

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

Comments:

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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

From: mailinglist@capitol.hawaii.gov  
Sent: Monday, April 06, 2015 1:58 PM  
To: FINTestimony  
Cc: gfukushima@pacificshipyards.com  
Subject: Submitted testimony for SB676 on Apr 7, 2015 14:30PM

**SB676**

Submitted on: 4/6/2015

Testimony for FIN on Apr 7, 2015 14:30PM in Conference Room 308

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

Comments: I strongly support SB676

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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

From: mailinglist@capitol.hawaii.gov  
Sent: Monday, April 06, 2015 1:59 PM  
To: FINTestimony  
Cc: dcurtis@pacificshipyards.com  
Subject: \*Submitted testimony for SB676 on Apr 7, 2015 14:30PM\*

**SB676**

Submitted on: 4/6/2015

Testimony for FIN on Apr 7, 2015 14:30PM in Conference Room 308

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

Comments:

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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

From: mailinglist@capitol.hawaii.gov  
Sent: Monday, April 06, 2015 2:01 PM  
To: FINTestimony  
Cc: dbarbadillo@pacificshipyards.com  
Subject: \*Submitted testimony for SB676 on Apr 7, 2015 14:30PM\*

**SB676**

Submitted on: 4/6/2015

Testimony for FIN on Apr 7, 2015 14:30PM in Conference Room 308

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

Comments:

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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

From: mailinglist@capitol.hawaii.gov  
Sent: Monday, April 06, 2015 2:08 PM  
To: FINTestimony  
Cc: bhare@pacificshipyards.com  
Subject: \*Submitted testimony for SB676 on Apr 7, 2015 14:30PM\*

**SB676**

Submitted on: 4/6/2015

Testimony for FIN on Apr 7, 2015 14:30PM in Conference Room 308

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

Comments:

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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

From: mailinglist@capitol.hawaii.gov  
Sent: Monday, April 06, 2015 2:15 PM  
To: FINTestimony  
Cc: tzangle@navatekltd.com  
Subject: \*Submitted testimony for SB676 on Apr 7, 2015 14:30PM\*

**SB676**

Submitted on: 4/6/2015

Testimony for FIN on Apr 7, 2015 14:30PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Troy Zangle	Navatek	Support	No

Comments:

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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)





**LATE**

STATE OF HAWAII  
DEPARTMENT OF TRANSPORTATION  
869 PUNCHBOWL STREET  
HONOLULU, HAWAII 96813-5097

April 7, 2015  
2:30 p.m.  
State Capitol, Room 308

**S.B. 676, S.D. 2, proposed H.D. 1  
RELATING TO THE CAPITAL INFRASTRUCTURE TAX CREDIT**

House Committee on Finance

---

The Department of Transportation (DOT) **supports** the intent of this proposed draft.

The bill amends Act 200, 2014, SLH which provides tax credits to tenants at the former Kapalama Military Reservation site to Honolulu Harbor.

The development of the Kapalama Container Terminal project is the most critical component of the Department's combined efforts with the Hawaii Harbors Users Group (HHUGs) in helping to modernize Hawaii's commercial harbors. Without the cooperation of the tenants, the project would be involved in protracted delays at a cost to all harbor users and to the residents of the State of Hawaii.

The Harbors Division acknowledges that the cost of relocating their operations can be expensive and understands the reasons for local businesses to seek financial relief as a result of the State's project. For those reason, the Division is in support of their efforts, provided that the qualified infrastructure tenant shall have 90 days after execution of a new lease and full availability to occupancy and access to the new site, to relocate. Failure to comply with this provision will default them from the tax credit.

Thank you for the opportunity to testify.