

HB1167 HD1

Measure Title: RELATING TO THE CAPITAL INFRASTRUCTURE TAX CREDIT.

Report Title: Tax Credits; Capital Infrastructure; Honolulu Harbor

Description: Amends the maximum Capital Infrastructure Tax Credit for qualified tenants per taxable year. Allows excess capital infrastructure tax credits to be applied to subsequent tax years. Expands claimable capital expenditures. Includes as a qualified infrastructure tenant, investors formed to raise capital pursuant to the credit. (HB1167 HD1)

Companion:

Package: None

Current Referral: EDT, WAM

Introducer(s): NISHIMOTO

DAVID Y. IGE
GOVERNOR

SHAN TSUTSUI
LT. GOVERNOR



MARIA E. ZIELINSKI
DIRECTOR OF TAXATION

STATE OF HAWAII
DEPARTMENT OF TAXATION
P.O. BOX 259
HONOLULU, HAWAII 96809
PHONE NO: (808) 587-1540
FAX NO: (808) 587-1580

To: The Honorable Glenn Wakai, Chair
and Members of the Senate Committee on Economic Development and
Technology

Date: Wednesday, March 25, 2015
Time: 2:45 P.M.
Place: Conference Room 016, State Capitol

From: Maria E. Zielinski, Director
Department of Taxation

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

The Department of Taxation (Department) opposes H.B. 1167, H.D. 1 because it will vastly increase the amount of the credit that can be claimed in any one year merely by the use of special purpose entities, and because it includes as qualified costs any payments made against capital financing by loan or capital lease.

H.B. 1167, H.D. 1 increases the maximum amount of capital infrastructure tax credits that can be issued to a qualified infrastructure tenant in any taxable year from \$1.25 million to an unspecified amount per year, and provides that if there are any capital infrastructure tax costs incurred which results in the credit generated being in excess of the annual maximum credit amount, the excess costs may be used to generate the credit in a subsequent tax year. The measure also expands what is eligible as capital infrastructure costs, and defines as a qualified infrastructure tenant any special purpose entity formed to raise capital. The measure takes effect upon approval, and applies to taxable years beginning after December 31, 2014.

Capital Infrastructure Costs

The bill redefines "capital infrastructure costs" under section 235-17.5, Hawaii Revised Statutes (HRS) to mean "capital expenditures, as used in section 263 of the Internal Revenue Code and the regulations promulgated thereunder; provided that the capital expenditures are for real property, 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 within Honolulu harbor; provided further that the capital

infrastructure costs shall not include amounts for which another credit is claimed under this chapter."

As it currently stands, the credit is available only on expenditures for real property and fixtures attached to the real property. The new definition applies to all capital expenditures, and would include such things as computers, vehicles, trailers, machinery, floating docks, and the like. In addition, the measure now includes "payments against capital financing by loan or capital lease" as qualifying costs. This allows a qualified infrastructure tenant to have two bites at the apple with the same funds: first, when it purchases the capital assets to be used its business, and the second when it makes repayments on any loan or capital lease.

For example, if a qualified infrastructure tenant borrowed \$1 million to make qualified capital infrastructure costs, it would be entitled to the credit based on the \$1 million in assets purchased and again when it made repayments on the borrowed funds. The provision providing that capital lease costs are also a qualifying costs could also lead to a situation where a taxpayer creates a related entity to hold title to various assets and leases these assets to the taxpayer at an inflated lease rent, solely to increase the amount of credit which can be generated.

This measure also amends the final provision in the definition of "capital infrastructure costs" to say that "capital infrastructure costs shall not include amounts for which another credit is claimed under this chapter". The Department is uncertain as to the intent or operation of this amendment and requests that this provision be clarified.

The Department also notes that it is possible for a qualified infrastructure tenant to receive a grant from the State in furtherance its research, which could also constitute capital infrastructure costs eligible for credit under this section. In order to prevent such a double tax benefit the Department suggests amending the definition of "capital infrastructure costs" as follows:

"Capital infrastructure costs" means capital expenditures, as used in section 263 of the Internal Revenue Code and the regulations promulgated thereunder; provided that the capital expenditures 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~~[-]~~ within Honolulu harbor; provided further that the capital infrastructure costs shall not include amounts for which another credit is

claimed and any amounts received in any form from the state.

Special Purpose Entities

Finally, the Department notes that the expansion of the definition of "qualified infrastructure tenant" to include any Special Purpose Entities (SPEs) created to assist in the raising of investor capital renders the per tenant limit on the amount of the credit that can be generated in any given year completely ineffective. For example, if the maximum credit is set at \$2.5 million a year, all that a taxpayer needs to do is to create multiple SPEs to raise capital in order to avoid the cap. Each of the SPEs would generate a credit of \$2.5 million, since each SPE formed to facilitate the raising of investor capital is itself defined as a qualified infrastructure tenant. A taxpayer creating 10 such SPEs would be able to generate a total credit of \$27.5 million among all of the SPEs and itself.

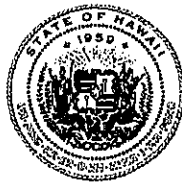
As it is currently drafted, the measure permits any qualified infrastructure tenant to create as many SPEs as it sees fit in order to raise capital, if it desired to do so. The qualification of SPEs in this measure as a qualified infrastructure tenant serves no purpose other than to increase the amount of the credit over and above what the qualified infrastructure tenant could otherwise generate under the existing law.

Claiming the Credit – Applicable Years

The Department also notes that the measure allows a qualified infrastructure tenant to front load the costs, since any costs which result in a tax credit in excess of the unstated maximum can be used to claim the credit in any subsequent year for those excess costs. It is not clear to the Department what happens if costs are generated and result in the credit extending beyond tax years ending December 31, 2019, the scheduled sunset date for this credit. The Department suggests language be added that explicitly provides that in no case may a tax credit be claimed under HRS section 235-17.5 for tax years beyond December 31, 2019, other than for tax credits that have already been claimed and properly carried over by a taxpayer.

Thank you for the opportunity to provide comments.

DAVID Y. IGE
GOVERNOR



FORD N. FUCHIGAMI
DIRECTOR

Deputy Directors
JADE T. BUTAY
ROSS M. HIGASHI
EDWIN H. SNIFFEN
DARRELL T. YOUNG

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

IN REPLY REFER TO:

March 25, 2015
2:45 p.m.
State Capitol, Room 016

**H.B. 1167 H.D. 1
RELATING TO THE CAPITAL INFRASTRUCTURE TAX CREDIT**

Senate Committee on Economic Development and Tourism

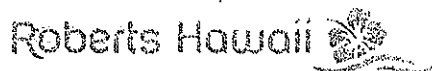
The Department of Transportation (DOT) **supports** the intent of H.B. 1167, H.D. 1.

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.



March 24, 2015

phone 808 523 7750
fax 808 522 7866

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

Senator Glenn Wakai, Chair
Committee on Economic Development and Technology
The Senate
Hawaii State Legislature

Re: **HB 1167, HD1 (HSCR627) Relating to the Capital Infrastructure Tax Credit**
Committee on Economic Development and Technology Hearing
March 25, 2015 2:45 pm, Conference Room 016

robertshawaii.com

Dear Chair Wakai and Committee Members:

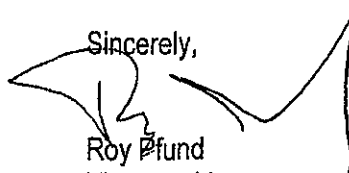
My name is Roy Pfund, Vice President of Robert's Hawaii, Inc. I am submitting testimony in support of HB 1167, HD1, which will provide a tax credit for capital infrastructure investments made by DOT Harbor tenants being displaced by the Kapalama Military Reservation (KMR) Harbor Improvements for the 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.

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.

Sincerely,



Roy Pfund
Vice President



Chamber of Commerce HAWAII
The Voice of Business

**Testimony to the Senate Committee on Economic Development and
Technology
Wednesday, March 25, 2015 at 2:45 P.M.
Conference Room 016, State Capitol**

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

Chair Wakai, Vice Chair Slom, and Members of the Committee:

The Chamber of Commerce Hawaii ("The Chamber") **supports** HB 1167 HD1, 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, March 24, 2015 1:21 PM
To: EDT Testimony
Cc: achung@navatekltd.com
Subject: Submitted testimony for HB1167 on Mar 25, 2015 14:45PM

HB1167

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

Submitted By	Organization	Testifier Position	Present at Hearing
ann chung	Pacific Shipyards International	Support	Yes

Comments: Aloha Chair Wakai, Vice Chair Slom and members of the Economic Development and Technology Committee. Thank you for the opportunity to submit testimony in **STRONG SUPPORT** of HB1167 HD1. 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 over the interim months before session. Pacific Shipyards International (PSI) has operated a commercial ship repair facility in Honolulu Harbor for 70 years and our tax revenues and hundreds of high-paying jobs are important to Hawaii's economy, maritime community, and port security. We are the state's only drydocks capable of servicing inter-island cargo fleets and we have provided this essential drydocking capability for Hawaii at large capital and operating costs. PSI is being forced by the State to move out of Pier 41 and relocate to Piers 24/25. **WE ARE GOING FROM AN EXISTING SHIPYARD WITH 45,000 SQ. FT. OF BUILDING SPACE TO ESSENTIALLY "BARE LAND" OR EMPTY PIERS THAT REQUIRE FULL INFRASTRUCTURE BUILD-OUT.** There are no replacement companies and Hawaii-based vessels will be forced to go to the mainland for drydocking, significantly increasing costs to Hawaii taxpayers. Supporting the displaced waterfront tenants of the Kapalama Container Terminal project supports the growth of commerce in the State and supports maritime jobs. This credit helps displaced tenants raise financing and **IMPROVE STATE-OWNED LANDS**, which the State is not currently collecting revenues from. **THE STATE WILL BENEFIT FROM THE IMPROVEMENTS WE MAKE TO STATE-OWNED LANDS, WILL INCREASE REVENUES FROM OUR LEASE RENTS AND TAXES, AND WILL SUPPORT HAWAII'S ECONOMY WITH OVER 200+ HIGH-PAYING JOBS IN THE MARITIME INDUSTRY.**

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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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 24, 2015 1:02 PM
To: EDT Testimony
Cc: sloui@navships.com
Subject: Submitted testimony for HB1167 on Mar 25, 2015 14:45PM

HB1167

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

Submitted By	Organization	Testifier Position	Present at Hearing
Steven Loui	Pacific Marine	Support	No

Comments: I strongly support this bill.

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 24, 2015 1:00 PM
To: EDT Testimony
Cc: troy@navatekltd.com
Subject: *Submitted testimony for HB1167 on Mar 25, 2015 14:45PM*

HB1167

Submitted on: 3/24/2015

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Submitted By	Organization	Testifier Position	Present at Hearing
Troy Keipper	Navatek, LTD	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 24, 2015 1:00 PM
To: EDT Testimony
Cc: zheshiki@navatekltd.com
Subject: Submitted testimony for HB1167 on Mar 25, 2015 14:45PM

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Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

Comments: I strongly support HB1167.

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 24, 2015 12:53 PM
To: EDT Testimony
Cc: samanthaszafrane@gmail.com
Subject: *Submitted testimony for HB1167 on Mar 25, 2015 14:45PM*

HB1167

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 24, 2015 2:29 PM
To: EDT Testimony
Cc: kweatherly@navatekltd.com
Subject: *Submitted testimony for HB1167 on Mar 25, 2015 14:45PM*

HB1167

Submitted on: 3/24/2015

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Submitted By	Organization	Testifier Position	Present at Hearing
Keith Weatherly	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 24, 2015 2:17 PM
To: EDT Testimony
Cc: bnakaoka@pacificshipyards.com
Subject: Submitted testimony for HB1167 on Mar 25, 2015 14:45PM

HB1167

Submitted on: 3/24/2015

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

Comments: I completely support HB1167

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 24, 2015 2:09 PM
To: EDT Testimony
Cc: eschiff5@gmail.com
Subject: Submitted testimony for HB1167 on Mar 25, 2015 14:45PM

HB1167

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

Comments: I strongly support HB1167.

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 24, 2015 1:59 PM
To: EDT Testimony
Cc: ksmith@pacificshipyards.com
Subject: *Submitted testimony for HB1167 on Mar 25, 2015 14:45PM*

HB1167

Submitted on: 3/24/2015

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Submitted By	Organization	Testifier Position	Present at Hearing
Kevin Smith	Individual	Support	No

Comments:

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Sent: Tuesday, March 24, 2015 1:57 PM
To: EDT Testimony
Cc: iwood@pacificshipyards.com
Subject: *Submitted testimony for HB1167 on Mar 25, 2015 14:45PM*

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

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 24, 2015 1:54 PM
To: EDT Testimony
Cc: gfukushima@pacificshipyards.com
Subject: Submitted testimony for HB1167 on Mar 25, 2015 14:45PM

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

Comments: I Strongly support HB1167.

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 24, 2015 1:47 PM
To: EDT Testimony
Cc: tatkinson@pacificshipyards.com
Subject: *Submitted testimony for HB1167 on Mar 25, 2015 14:45PM*

HB1167

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

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 24, 2015 1:46 PM
To: EDT Testimony
Cc: sguernsey@pacificshipyards.com
Subject: *Submitted testimony for HB1167 on Mar 25, 2015 14:45PM*

HB1167

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

Comments:

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Sent: Tuesday, March 24, 2015 1:45 PM
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Cc: sfleming@pacificshipyards.com
Subject: *Submitted testimony for HB1167 on Mar 25, 2015 14:45PM*

HB1167

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

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 24, 2015 1:45 PM
To: EDT Testimony
Cc: rcardano@pacificshipyards.com
Subject: *Submitted testimony for HB1167 on Mar 25, 2015 14:45PM*

HB1167

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

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 24, 2015 1:44 PM
To: EDT Testimony
Cc: nyanagawa@pacificshipyards.com
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HB1167

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

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 24, 2015 1:43 PM
To: EDT Testimony
Cc: nengebretson@pacificshipyards.com
Subject: *Submitted testimony for HB1167 on Mar 25, 2015 14:45PM*

HB1167

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Submitted By	Organization	Testifier Position	Present at Hearing
Nicolas Engebretson	Individual	Support	No

Comments:

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Cc: mmiller@pacificshipyards.com
Subject: *Submitted testimony for HB1167 on Mar 25, 2015 14:45PM*

HB1167

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

Comments:

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To: EDT Testimony
Cc: mdavies@pacificshipyards.com
Subject: *Submitted testimony for HB1167 on Mar 25, 2015 14:45PM*

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Submitted on: 3/24/2015

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

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 24, 2015 1:41 PM
To: EDT Testimony
Cc: kkomori@lava.net
Subject: Submitted testimony for HB1167 on Mar 25, 2015 14:45PM

HB1167

Submitted on: 3/24/2015

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

Comments: I strongly support Bill HB1167.

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 24, 2015 1:41 PM
To: EDT Testimony
Cc: lsdimaya@pacificshipyards.com
Subject: *Submitted testimony for HB1167 on Mar 25, 2015 14:45PM*

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Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 24, 2015 1:40 PM
To: EDT Testimony
Cc: lbishop@pacificshipyards.com
Subject: *Submitted testimony for HB1167 on Mar 25, 2015 14:45PM*

HB1167

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 24, 2015 1:39 PM
To: EDT Testimony
Cc: jpuletasi@pacificshipyards.com
Subject: *Submitted testimony for HB1167 on Mar 25, 2015 14:45PM*

HB1167

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 24, 2015 1:39 PM
To: EDT Testimony
Cc: jfrost@pacificshipyards.com
Subject: *Submitted testimony for HB1167 on Mar 25, 2015 14:45PM*

HB1167

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 24, 2015 1:38 PM
To: EDT Testimony
Cc: hcabral@pacificshipyards.com
Subject: *Submitted testimony for HB1167 on Mar 25, 2015 14:45PM*

HB1167

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 24, 2015 1:37 PM
To: EDT Testimony
Cc: bhare@pacificshipyards.com
Subject: *Submitted testimony for HB1167 on Mar 25, 2015 14:45PM*

HB1167

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 24, 2015 1:36 PM
To: EDT Testimony
Cc: dbarbadillo@pacificshipyards.com
Subject: *Submitted testimony for HB1167 on Mar 25, 2015 14:45PM*

HB1167

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 24, 2015 1:35 PM
To: EDT Testimony
Cc: dcurtis@pacificshipyards.com
Subject: *Submitted testimony for HB1167 on Mar 25, 2015 14:45PM*

HB1167

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 24, 2015 1:34 PM
To: EDT Testimony
Cc: mitchel@navatekltd.com
Subject: Submitted testimony for HB1167 on Mar 25, 2015 14:45PM

HB1167

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

Comments: I Strongly support HB1167.

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 24, 2015 1:33 PM
To: EDT Testimony
Cc: rroldan@lava.net
Subject: *Submitted testimony for HB1167 on Mar 25, 2015 14:45PM*

HB1167

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

Submitted By	Organization	Testifier Position	Present at Hearing
rena roldan	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 24, 2015 1:32 PM
To: EDT Testimony
Cc: gary@navatekltd.com
Subject: Submitted testimony for HB1167 on Mar 25, 2015 14:45PM

HB1167

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

Comments: I strongly support HB1167

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 24, 2015 1:25 PM
To: EDT Testimony
Cc: vnagahiro@lava.net
Subject: *Submitted testimony for HB1167 on Mar 25, 2015 14:45PM*

HB1167

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 24, 2015 1:23 PM
To: EDT Testimony
Cc: staketa@lava.net
Subject: *Submitted testimony for HB1167 on Mar 25, 2015 14:45PM*

HB1167

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

Comments:

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V. _____

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 24, 2015 1:20 PM
To: EDT Testimony
Cc: wdanilczyk@gmail.com
Subject: Submitted testimony for HB1167 on Mar 25, 2015 14:45PM

HB1167

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

Comments: I strongly support HB1167.

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 24, 2015 1:20 PM
To: EDT Testimony
Cc: cfield@navatekltd.com
Subject: *Submitted testimony for HB1167 on Mar 25, 2015 14:45PM*

HB1167

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 24, 2015 1:11 PM
To: EDT Testimony
Cc: cbradley@navatekltd.com
Subject: *Submitted testimony for HB1167 on Mar 25, 2015 14:45PM*

HB1167

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 24, 2015 1:08 PM
To: EDT Testimony
Cc: pnishida@lava.net
Subject: *Submitted testimony for HB1167 on Mar 25, 2015 14:45PM*

HB1167

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 24, 2015 1:07 PM
To: EDT Testimony
Cc: jkmayeda@lava.net
Subject: *Submitted testimony for HB1167 on Mar 25, 2015 14:45PM*

HB1167:

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

Submitted By	Organization	Testifier Position	Present at Hearing
Jamie Mayeda	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 24, 2015 1:04 PM
To: EDT Testimony
Cc: tjpeltzer@hawaii.rr.com
Subject: Submitted testimony for HB1167 on Mar 25, 2015 14:45PM

HB1167

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

Comments: I strongly support bill HB1167.

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 24, 2015 1:03 PM
To: EDT Testimony
Cc: bdelacruz@lava.net
Subject: *Submitted testimony for HB1167 on Mar 25, 2015 14:45PM*

HB1167

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 24, 2015 1:03 PM
To: EDT Testimony
Cc: awhite@navatekltd.com
Subject: Submitted testimony for HB1167 on Mar 25, 2015 14:45PM

HB1167

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

Comments: I strongly support HB1167.

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 24, 2015 1:01 PM
To: EDT Testimony
Cc: kchun@lava.net
Subject: *Submitted testimony for HB1167 on Mar 25, 2015 14:45PM*

HB1167

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 24, 2015 1:00 PM
To: EDT Testimony
Cc: hykim@navatekltd.com
Subject: *Submitted testimony for HB1167 on Mar.25, 2015 14:45PM*

HB1167

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 24, 2015 1:00 PM
To: EDT Testimony
Cc: jninomoto@lava.net
Subject: Submitted testimony for HB1167 on Mar 25, 2015 14:45PM

HB1167

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

Submitted By	Organization	Testifier Position	Present at Hearing
JULIE C. M. NINOMOTO	Individual	Support	No

Comments: I STRONGLY SUPPORT HB1167

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W. e'

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 24, 2015 12:56 PM
To: EDT Testimony
Cc: klock@navatekltd.com
Subject: *Submitted testimony for HB1167 on Mar 25, 2015 14:45PM*

HB1167

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 24, 2015 12:59 PM
To: EDT Testimony
Cc: clayton@unitekhawaii.com
Subject: *Submitted testimony for HB1167 on Mar 25, 2015 14:45PM*

HB1167

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 24, 2015 12:54 PM
To: EDT Testimony
Cc: syamashita@navatekltd.com
Subject: Submitted testimony for HB1167 on Mar 25, 2015 14:45PM

HB1167

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

Comments: Strongly support HB1167

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 24, 2015 12:53 PM
To: EDT Testimony
Cc: smatsuura@navatekltd.com
Subject: *Submitted testimony for HB1167 on Mar 25, 2015 14:45PM*

HB1167

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 24, 2015 12:53 PM
To: EDT Testimony
Cc: bcuneo@navatekltd.com
Subject: *Submitted testimony for HB1167 on Mar 25, 2015 14:45PM*

HB1167

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 24, 2015 12:52 PM
To: EDT Testimony
Cc: bkays@navatekltd.com
Subject: *Submitted testimony for HB1167 on Mar 25, 2015 14:45PM*

HB1167

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

Comments:

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