

Honolulu, Hawaii

**MAR 02 2018**RE: S.B. No. 2074  
S.D. 1

Honorable Ronald D. Kouchi  
President of the Senate  
Twenty-Ninth State Legislature  
Regular Session of 2018  
State of Hawaii

Sir:

Your Committee on Ways and Means, to which was referred S.B.  
No. 2074 entitled:

"A BILL FOR AN ACT RELATING TO THE IMPORTANT AGRICULTURAL  
LAND QUALIFIED AGRICULTURAL COST TAX CREDIT,"

begs leave to report as follows:

The purpose and intent of this measure is to assist in the protection of important agricultural lands by extending the period of time in which the Department of Agriculture may certify important agricultural land qualified agricultural cost tax credits.

Your Committee received written comments in support of this measure from the Department of Agriculture; Department of Planning and Permitting of the City and County of Honolulu; a Hawaii County Council member; Alexander and Baldwin; Land Use Research Foundation of Hawaii; Hawaii Farm Bureau Federation; Hawaii Cattlemen's Council; Hawaii Crop Improvement Association; Maui County Farm Bureau; Ka Ohana O Na Pua; and twenty-two individuals.

Your Committee received written comments on this measure from the Department of Taxation and Tax Foundation of Hawaii.

Your Committee finds that the important agricultural land qualified agricultural cost tax credit provides important financial support that assists farmers on important agricultural

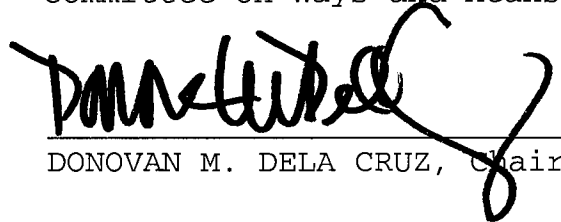


lands to sustain their agricultural operations, and allows these farmers to continue to enhance the viability and sustainability of their farming operations.

Your Committee has amended this measure by changing the effective date to July 1, 2050, to facilitate further discussion on the measure.

As affirmed by the record of votes of the members of your Committee on Ways and Means that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 2074, as amended herein, and recommends that it pass Third Reading in the form attached hereto as S.B. No. 2074, S.D. 1.

Respectfully submitted on  
behalf of the members of the  
Committee on Ways and Means,



DONOVAN M. DELA CRUZ, Chair



The Senate  
Twenty-Ninth Legislature  
State of Hawai'i

**Record of Votes**  
**Committee on Ways and Means**  
**WAM**

Bill / Resolution No.:* <b>SB 2074</b>	Committee Referral: <b>AEN, WAM</b>	Date: <b>2/28/18</b>		
<input type="checkbox"/> The Committee is reconsidering its previous decision on this measure. If so, then the previous decision was to: _____				
The Recommendation is: <div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="text-align: center;"> <input type="checkbox"/> Pass, unamended 2312         </div> <div style="text-align: center;"> <input checked="" type="checkbox"/> Pass, with amendments 2311         </div> <div style="text-align: center;"> <input type="checkbox"/> Hold 2310         </div> <div style="text-align: center;"> <input type="checkbox"/> Recommit 2313         </div> </div>				
Members	Aye	Aye (WR)	Nay	Excused
DELA CRUZ, Donovan M. (C)	X			
KEITH-AGARAN, Gilbert S.C. (VC)	X			
ENGLISH, J. Kalani	X			
GALUTERIA, Brickwood				X
HARIMOTO, Breene	X			
INOUE, Lorraine R.	X			
KAHELE, Kaiali'i				X
KIDANI, Michelle N.	X			
RIVIERE, Gil	X			
SHIMABUKURO, Maile S.L.	X			
WAKAI, Glenn	X			
TOTAL	9			2
Recommendation: <div style="display: flex; justify-content: space-around; margin-top: 5px;"> <input checked="" type="checkbox"/> Adopted           <input type="checkbox"/> Not Adopted         </div>				
Chair's or Designee's Signature: 				
<div style="display: flex; justify-content: space-between; font-size: 0.8em;"> <div style="text-align: left;"> <b>Distribution:</b>            Original            File with Committee Report         </div> <div style="text-align: center;">           Yellow            Clerk's Office         </div> <div style="text-align: center;">           Pink            Drafting Agency         </div> <div style="text-align: center;">           Goldenrod            Committee File Copy         </div> </div>				

\*Only one measure per Record of Votes