

DAVID Y. IGE
Governor

DOUGLAS S. CHIN
Lt. Governor



State of Hawaii
DEPARTMENT OF AGRICULTURE
1428 South King Street
Honolulu, Hawaii 96814-2512
Phone: (808) 973-9600 FAX: (808) 973-9613

SCOTT E. ENRIGHT
Chairperson, Board of Agriculture

PHYLLIS SHIMABUKURO-GEISER
Deputy to the Chairperson

**TESTIMONY OF SCOTT E. ENRIGHT
CHAIRPERSON, BOARD OF AGRICULTURE**

BEFORE THE HOUSE COMMITTEE ON AGRICULTURE

**MARCH 21, 2018
8:30 A.M.
CONFERENCE ROOM 312**

**SENATE BILL NO. 2074 SD1
RELATING TO THE IMPORTANT AGRICULTURAL LAND QUALIFIED
AGRICULTURAL COST TAX CREDIT**

Chairperson Creagan and Members of the Committee:

Thank you for the opportunity to testify on Senate Bill No. 2074 SD1 that authorizes the Department of Agriculture to certify Important Agricultural Land qualified agricultural costs through the 2028 tax year. The Department strongly supports this bill.

It is very important for the Department to resume certifying IAL qualified costs for the tax credits for two reasons. First, the landowners and farmers that have voluntarily identified their agricultural land continue to fund improvements to their farmlands. Second, three of the four counties have yet to complete the mapping of their potential IAL and have these lands designated as IAL by the Land Use Commission, pursuant to Section 205-47. We strongly believe that all the IAL incentives enacted in 2008, of which the tax credit is one component, should be available to all qualified landowners/farmers affected by the county identification process.

Thank you for the opportunity to testify on this measure.



DAVID Y. IGE
GOVERNOR

DOUGLAS S. CHIN
LIEUTENANT GOVERNOR



LINDA CHU TAKAYAMA
DIRECTOR

DAMIEN A. ELEFANTE
DEPUTY DIRECTOR

STATE OF HAWAII
DEPARTMENT OF TAXATION
830 PUNCHBOWL STREET, ROOM 221
HONOLULU, HAWAII 96813
<http://tax.hawaii.gov/>
Phone: (808) 587-1540 / Fax: (808) 587-1560
Email: Tax.Directors.Office@hawaii.gov

To: The Honorable Richard Creagan, Chair
and Members of the House Committee on Agriculture

Date: Wednesday, March 21, 2018
Time: 8:30 A.M.
Place: Conference Room 312, State Capitol

From: Linda Chu Takayama, Director
Department of Taxation

Re: S.B. 2074, S.D. 1, Relating to the Important Agricultural Land Qualified Agricultural Cost Tax Credit.

The Department of Taxation (Department) appreciates the intent of S.B. 2074, S.D. 1, and offers the following comments for your consideration.

S.B. 2074, S.D. 1, amends Hawaii Revised Statutes section 235-110.93, by extending through tax year 2028 the period of time during which the Department of Agriculture (DOA) may certify the important agricultural lands qualified agricultural cost tax credit. The measure deletes previous language directing the DOA to cease certifying such credits “after the fourth taxable year following the taxable year during which the credits are first claimed[,]” and replaces it with language directing the DOA to cease certifying these credits for taxable years beginning after December 31, 2028. The measure has a defective effective date of July 1, 2050.

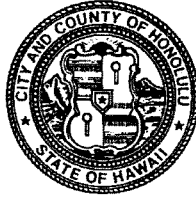
The Department notes that the Senate Committee on Ways and Means amended this measure defecting the effective date. The Department is able to administer the bill as written and defers to the DOA regarding its ability to continue certification of the tax credit through 2028.

Thank you for the opportunity to provide comments.

DEPARTMENT OF PLANNING AND PERMITTING
CITY AND COUNTY OF HONOLULU

650 SOUTH KING STREET, 7TH FLOOR • HONOLULU, HAWAII 96813
PHONE: (808) 768-8000 • FAX: (808) 768-6041
DEPT. WEB SITE: www.honolulu.dpp.org • CITY WEB SITE: www.honolulu.gov

KIRK CALDWELL
MAYOR



KATHY K. SOKUGAWA
ACTING DIRECTOR

TIMOTHY F. T. HIU
DEPUTY DIRECTOR

EUGENE H. TAKAHASHI
DEPUTY DIRECTOR

March 21, 2018

The Honorable Richard P. Creagan, Chair
and Members of the Committee on Agriculture
Hawaii House of Representatives
Hawaii State Capitol
415 South Beretania Street
Honolulu, Hawaii 96813

Dear Chair Creagan and Committee Members:

Subject: Senate Bill No. 2074, SD 1
Relating to Important Agricultural Land
Qualified Agricultural Cost Tax Credit

The Department of Planning and Permitting (DPP) **supports** Senate Bill No. 2074, SD 1, which extends through December 31, 2028, the time that the Department of Agriculture may certify important agricultural lands (IAL) qualified for agricultural cost tax credits.

Extending the tax credit will allow owners of land designated IAL to receive credit for costs such as roads and utilities, agricultural processing facilities, water wells, reservoirs, dams, pipelines, agricultural housing, feasibility studies, and equipment. This is a much-needed incentive to encourage farmers to continue to work the land and help to obtain the ultimate goal of food self-sufficiency.

Thank you for the opportunity to comment.

Very truly yours,

A handwritten signature in black ink, reading "Kathy K. Sokugawa". The signature is fluid and cursive, with the first name "Kathy" being more prominent.

Kathy K. Sokugawa
Acting Director



March 12, 2018

Representative Richard P. Creagan, Chair
Representative Lynn DeCoite, Vice Chair
House Committee on Agriculture

Support of SB 2074, S.D. 1, Relating to the Important Agricultural Land Qualified Agricultural Cost Tax Credit (Extends the time the Department of Agriculture may certify important agricultural lands qualified agricultural cost tax credits through 2028 tax year).

Wednesday, March 21, 2018, at 8:30 a.m., in Conference Room 312

The Land Use Research Foundation of Hawaii (LURF) is a private, non-profit research and trade association whose members include major Hawaii landowners, developers and a utility company. LURF's mission is to advocate for reasonable, rational and equitable land use planning, legislation and regulations that encourage well-planned economic growth and development, while safeguarding Hawaii's significant natural and cultural resources, and public health and safety.

LURF appreciates the opportunity to express its **support of SB 2074, S.D. 1** and of the various agricultural stakeholder groups who defend the goals of viable agricultural operations and the conservation and protection of agriculture, including important agricultural lands (IAL) in Hawaii.

SB 2074, S.D. 1. The purpose of this bill is to extend the period of time during which the Department of Agriculture may certify important agricultural land qualified agricultural cost tax credits through the 2028 taxable year to allow landowners and farmers to claim the tax credit in the event their agricultural lands are identified as potential important agricultural lands and designated as such by the land use commission.

LURF's Position. LURF members include farmers and ranchers who own, maintain, and engage in agricultural enterprises, and who consider incentives such as the subject tax credits very helpful, if not critical to the agriculture industry and conduct of their operations, to help sustain their businesses, promote local food production, and increase the State's ability to achieve its food sustainability goals.

The purpose of this bill is consistent with the underlying intent and objectives of the IAL laws (Hawaii Revised Statutes [HRS], Sections 205-41 to 52), which were enacted to fulfill the mandate in Article XI, Section 3, of the Hawaii State Constitution, “to conserve and protect agricultural lands, promote diversified agriculture, increase agricultural self-sufficiency and assure the availability of agriculturally suitable lands.” The IAL laws established a new paradigm which avoids requirements and mandates, and instead focuses on promoting agricultural viability by providing incentives for farmers and landowners to designate lands as IAL, and to build necessary infrastructure. This bill is thus an effort to expand the existing IAL program by continuing incentives for landowners to preserve and maintain IAL.

As noted in HRS Section 205-41, the intent of Act 183 (2005) was to develop agricultural incentive programs to promote agricultural viability, sustained growth of the agricultural industry, and the long-term use and protection of important agricultural lands for agricultural use in Hawaii concurrently with the process of identifying important agricultural lands as required under the Act. Such incentives and programs are expressly identified in HRS 205-41, and specifically include assistance in identifying federal, state and private grant resources for agricultural business planning and operations; as well as incentives such as tax credits that promote investment in agricultural businesses or value-added agricultural development, and other agricultural financing mechanisms.

The IAL tax credits, however, expired in 2017, and legislation introduced to renew the credits was not passed. Moreover, the counties have not provided any IAL incentives to date. Passage of the long-awaited IAL legislation would be meaningless without such incentives which require the cooperation and support of the business and economic community. By recognizing the significance of, and need to assist the local agriculture industry, and uphold incentives which help to support the growth and maintenance of agriculture in the State, this bill significantly helps to promote economically viable agriculture and food self-sufficiency in Hawaii.

For the reasons set forth above, LURF is **in support of SB 2074, S.D. 1**, and respectfully urges your favorable consideration of this bill.

TAX FOUNDATION OF HAWAII

126 Queen Street, Suite 304

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: INCOME, Extend Important Agricultural Land Credit

BILL NUMBER: SB 2074, SD-1

INTRODUCED BY: Senate Committee on Ways & Means

EXECUTIVE SUMMARY: Section 2 of the bill extends the important agricultural land tax credit by ten years. Given the sparse utilization of the credit to date, the need for the extension is questionable.

SYNOPSIS: Amends HRS section 235-110.93 to provide that the department of agriculture shall cease certifying credits for taxable years beginning after December 31, 2028. It previously required cessation of certification after the fourth taxable year following the taxable year during which the credits are first claimed, namely December 31, 2017.

EFFECTIVE DATE: July 1, 2050.

STAFF COMMENTS: The legislature by Act 233, SLH 2008, enacted the important agricultural land qualified agricultural cost tax credit.

In the department of agriculture's 2017 report on the credit (<https://hdoa.hawaii.gov/wp-content/uploads/2018/01/DOA-IAL-Tax-Credit-Report-2017.pdf>), representing activity for the 2016 tax year, the department reported that it certified \$1,375,000 in credits for three applicants. As of December 2016, eight private land owners have applied for and received designation of their lands as IAL from the Land Use Commission. The total area designated as IAL as of December 2017 was 133,105 acres. The department in its report recommended an extension of the sunset date of the credit, which otherwise expired at the end of 2017.

The department also stated that none of the counties have submitted their approved plans and maps identifying potential important agricultural lands (IAL) to the Land Use Commission for IAL designation as required under Section 205-47, HRS. In testimony on a similar bill last year, some of the counties complained that the process of drawing up such maps was unduly expensive.

Given that the amount of credits certified was negligible, the applicant base was extremely small, and the counties have not cooperated in the past decade, one must ask whether the objectives of the original legislation are being met, and whether there is any prospect of return on our investment of public dollars.

Digested 3/13/2018



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Executive Director

Bennette Misalucha

TESTIMONY FROM BENNETTE MISALUCHA, EXECUTIVE DIRECTOR

In Strong Support of SB2074

Relating to the Important Agricultural Land Qualified Agricultural Cost Tax Credit

HOUSE COMMITTEE ON AGRICULTURE

March 21, 2018, 8:30 a.m.

Conference Room 312

Chair Creagan and members of the committee:

The Hawaii Crop Improvement Association (HCIA) is a Hawaii-based non-profit organization that promotes modern agriculture to help farmers and communities succeed. Through education, collaboration, and advocacy, we work to ensure a safe and sustainable food supply, support responsible farming practices, and build a healthy economy.

HCIA **supports SB2074, SD1**, which seeks to extend through the 2028 tax year the time that the department of agriculture may certify important agricultural lands qualified agricultural cost tax credits.

Many of Hawaii's farmers operate their businesses within very small fiscal margins. Extending IAL qualified tax credits increases the likelihood that farmers on designated lands will operate in a financial surplus. It also allows for much needed infrastructure improvements that in turn support the State's goal of increasing local food production.

Thank you for the opportunity to testify in support of this bill.

Respectfully submitted,

Bennette Misalucha

Executive Director, Hawaii Crop Improvement Association

SB-2074-SD-1

Submitted on: 3/19/2018 8:29:13 AM

Testimony for AGR on 3/21/2018 8:30:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Warren Watanabe	Maui County Farm Bureau	Support	No

Comments:



ALEXANDER & BALDWIN
PARTNERS FOR HAWAII

**SB 2074 SD1
RELATING TO THE IMPORTANT AGRICULTURAL LAND QUALIFIED AGRICULTURAL
COST TAX CREDIT**

**PAUL T. OSHIRO
DIRECTOR – GOVERNMENT AFFAIRS
ALEXANDER & BALDWIN, INC.**

MARCH 21, 2018

Chair Creagan and Members of the House Committee on Agriculture:

I am Paul Oshiro, testifying on behalf of Alexander & Baldwin, Inc. (A&B) on SB 2074 SD1, "A BILL FOR AN ACT RELATING TO THE IMPORTANT AGRICULTURAL LAND QUALIFIED AGRICULTURAL COST TAX CREDIT." We support this bill.

After over twenty five years of debate, negotiation, and compromise, the IAL Law and process was finally enacted in July 2008. After years of pursuing a land-use approach to this constitutional mandate, the IAL Law that was successfully passed (Act 183 (2005) and Act 233 (2008)) was premised on the principle that the best way to preserve agricultural lands is to preserve agricultural businesses and agricultural viability. As such, the IAL Law not only provides the standards, criteria, and processes to identify and designate important agricultural lands to fulfill the intent and purpose of Article XI, Section 3 of the Hawaii State Constitution, it also provides for a package of incentives designated to support and encourage sustained, viable agricultural activity on IAL.

The IAL Law presently authorizes the identification and designation of IAL in one of two ways --- by voluntary petition to the State Land Use Commission by the landowner or farmer; or subsequently by the Counties filing a petition to designate lands as IAL pursuant

to a County identification and mapping process. In either case, the LUC determines whether the petitioned lands qualify for IAL designation pursuant to the standards, criteria, objectives, and policies set forth in the IAL Law. To date, the voluntary petition process has resulted in the designation by the LUC of over 130,000 acres of agricultural lands as IAL from voluntary petitions by Alexander & Baldwin, Parker Ranch, Castle & Cooke, Mahaulepu Farm, Grove Farm, Monsanto, the Robinson Family, and Kamehameha Schools.

This bill extends the date by which the Department of Agriculture will cease certifying IAL Tax Credits. Major infrastructure requirements such as irrigation systems, roads and utilities, and agricultural processing facilities play a critical role in the survival of many agricultural operations. The IAL Tax Credit provides important financial support that assists IAL farmers in sustaining their agricultural operations. This tax credit also serves as a stimulus to encourage IAL farmers to expand their operations or to enhance their operating efficiencies through the installation of new agricultural infrastructure, equipment, and other related improvements to service their farming operations. We believe that this bill will continue to enhance the viability and sustainability of present and future IAL based farming operations.

Based on the aforementioned, we respectfully request your favorable consideration on this bill.

SB-2074-SD-1

Submitted on: 3/20/2018 1:20:45 AM

Testimony for AGR on 3/21/2018 8:30:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Melodie Aduja	Oahu County Committee on Legislative Priorities of the Democratic Party of Hawai'i	Support	No

Comments:

To the Honorable Richard P. Creagan, Chair; the Honorable Lynn DeCoite, Vice-Chair, and Members of the House Committee on Agriculture:

Good morning, my name is Melodie Aduja. I serve as Chair of the Oahu County Committee ("OCC") on Legislative Priorities of the Democratic Party of Hawaii. Thank you for the opportunity to provide written testimony on **SB2074 SD1** relating to the important agricultural land qualified agricultural tax credit.

The OCC Legislative Priorities Committee is in favor of **SB2074 SD1** and supports its passage.

SB2074 SD1 is in accord with the Platform of the Democratic Party of Hawai'i ("DPH"), 2016, as it extends through the 2028 taxable year the time in which the Department of Agriculture may certify important agricultural lands qualified agricultural cost tax credits, effective 7/1/2050.

Specifically, the DPH Platform provides, "Agriculture in our State must be preserved and its future strengthened. Sufficient prime agricultural lands must be maintained for the health, economic well-being and sustenance of the people.

We believe in an integrated approach to agricultural innovation and sustainability.

We support the designation of Important Agricultural Lands as a step towards preserving high- (Platform of the DPH, P. 2, Lines 76-78, 109-110 (2016)).

Given that **SB2074 SD1** extends through the 2028 taxable year the time in which the Department of Agriculture may certify important agricultural lands qualified agricultural cost tax credits. Effective 7/1/2050, it is the position of the OCC Legislative Priorities Committee to support this measure.

Thank you very much for your kind consideration.

Sincerely yours,

/s/ Melodie Aduja

Melodie Aduja, Chair, OCC Legislative Priorities Committee

Email: legislativepriorities@gmail.com, Text/Tel.: (808) 258-8889



P.O. Box 253, Kunia, Hawai'i 96759
Phone: (808) 848-2074; Fax: (808) 848-1921
e-mail info@hfbf.org; www.hfbf.org

March 21, 2018

HEARING BEFORE THE
HOUSE COMMITTEE ON AGRICULTURE

TESTIMONY ON SB 2074 SD1,
RELATING TO THE IMPORTANT AGRICULTURAL LAND QUALIFIED
AGRICULTURAL COST TAX CREDIT

Room 312
8:30 AM

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I am Randy Cabral, President of the Hawaii Farm Bureau (HFB). Organized since 1948, the HFB is comprised of 1,900 farm family members statewide, and serves as Hawaii's voice of agriculture to protect, advocate and advance the social, economic and educational interests of our diverse agricultural community.

HFB is in strong support of SB 2074, SD1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

Hawaii is the first state in the country to have an Agricultural Land Preservation measure focused on agricultural viability. During the weeks of deliberation that created Hawaii's Important Agricultural Lands initiative, a review was conducted of ag land preservation measures across the nation. Initiatives that were passed many years ago were especially taken under close scrutiny to determine whether their intents were realized. What became obvious was payments for development rights, preserved land for agriculture but did not necessarily keep the land in agriculture -- it succeeded in keeping them in open space. Too often, the recipient of the benefit used it to pay off debt, passed the land to a successor who now had no benefits and reduced collateral to go to the bank for loans as the land was devalued.

Taking these lessons to heart, the move was made to create incentives to reward investments in infrastructure – improvements to irrigation system and other basic infrastructure, construction of value added facilities, or construction of irrigation water storage facilities were among the qualified agriculture expenditures that were deemed needed for viable operations. The structure of the incentive as a tax credit for only a percentage of costs forces serious investments vs. those that do it just to get a tax credit.

Also, being that it is a tax credit requires that the applicant is paying taxes so most likely a viable business endeavor.

Reports have been submitted by the Department of Agriculture reporting the amount of tax credits awarded by year. The highest-level activity was in 2015, reported to the Legislature in 2016.

The breakdown of costs applicants applied for in 2014 are listed as follows:

A \$98,915.58
B \$605,814.04
C \$2,452,699.27
D \$51,486.60
E \$742,979.67
F \$2,500,223.39
G 0

A. Roads or utilities, primarily for agricultural purposes, where most of the lands serviced by the roads or utilities, excluding lands classified as conservation lands, are important agricultural lands;

B. Agricultural processing facilities in the State, primarily for agricultural purposes, where the majority of the crops or livestock processed, harvested, treated, washed, handled, or packaged are from agricultural businesses;

C. Water wells, reservoirs, dams, water storage facilities, water pipelines, ditches, or irrigation systems in the State, primarily for agricultural purposes, providing water for lands, the majority of which, excluding lands classified as conservation lands, are important agricultural lands; and

D. Agricultural housing in the State, exclusively for agricultural purposes; provided that: housing units are occupied solely by farmers or employees for agricultural businesses and their immediate family members; the housing units are owned by the agricultural business; the housing units are in the general vicinity, as determined by the department of agriculture, of agricultural lands owned or leased by the agricultural business; and the housing units conform to any other conditions that may be required by the department of agriculture;

E. Feasibility studies, regulatory processing, and legal and accounting services related to the items under paragraph (1);

F. Equipment, primarily for agricultural purposes, used to cultivate, grow, harvest, or process agricultural products by an agricultural business; and

G. Regulatory processing, studies, and legal and other consultant services related to obtaining or retaining sufficient water for agricultural activities and retaining the right to farm on lands identified as important agricultural lands.

As you can see by the breakdown of use, majority of funds were associated with improvements/modification of irrigation systems or equipment associated with agricultural production. Both of these investments are critical for agricultural viability.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives, a cost-effective way to preserve ag operations – not just lands, for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for this opportunity to provide our opinion on this important matter.

decoite2 - Amanda

From: Laurie Ho <laurieho1@hawaiiantel.net>
Sent: Tuesday, March 20, 2018 11:03 AM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives, a cost-effective way to preserve agriculture operations for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Bobby Wilson <bwilson3@dow.com>
Sent: Tuesday, March 20, 2018 9:23 AM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

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We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Terri Matsuoka <terrimaltsuoka@gmail.com>
Sent: Tuesday, March 20, 2018 9:12 AM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives, a cost-effective way to preserve agriculture operations for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Stephanie Iona <stephanieniona808@gmail.com>
Sent: Tuesday, March 20, 2018 9:04 AM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives, a cost-effective way to preserve agriculture operations for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Bonnie Brayton <bbrayton@gmail.com>
Sent: Tuesday, March 20, 2018 8:40 AM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives, a cost-effective way to preserve agriculture operations for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Sandi Kato-Klutke <Skatoklutke@gmsil.com>
Sent: Tuesday, March 20, 2018 8:28 AM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives, a cost-effective way to preserve agriculture operations for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Richard Ogoshi <ogoshi@hawaiiantel.net>
Sent: Tuesday, March 20, 2018 8:10 AM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives, a cost-effective way to preserve agriculture operations for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Melvin Matsuda <melvin@kahukubrand.com>
Sent: Tuesday, March 20, 2018 5:59 AM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives, a cost-effective way to preserve agriculture operations for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Harry Yamamoto <paty@aloha.net>
Sent: Tuesday, March 20, 2018 3:38 AM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives, a cost-effective way to preserve agriculture operations for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: elton mow <orchidplantation@gmail.com>
Sent: Tuesday, March 20, 2018 12:52 AM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives, a cost-effective way to preserve agriculture operations for future generations.

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Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Frederick Mencher <fmencher@hawaii.rr.com>
Sent: Monday, March 19, 2018 11:02 PM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

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Mahalo!

decoite2 - Amanda

From: C Kawabata <ckawabata@msn.com>
Sent: Monday, March 19, 2018 9:33 PM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives, a cost-effective way to preserve agriculture operations for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Ronald Mckeehan <ronaldmckeehan@gmail.com>
Sent: Monday, March 19, 2018 8:13 PM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives, a cost-effective way to preserve agriculture operations for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Edward Kawamura <eddie@kawamurafarm.com>
Sent: Monday, March 19, 2018 6:01 PM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives, a cost-effective way to preserve agriculture operations for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Edward Kawamura <eddie@kawamurafarm.com>
Sent: Monday, March 19, 2018 6:01 PM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives, a cost-effective way to preserve agriculture operations for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: GLENN TOYAMA <hawnflowgrdn@iglide.net>
Sent: Monday, March 19, 2018 5:27 PM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives, a cost-effective way to preserve agriculture operations for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Jill Coryell <hibiscuslady@hawaii.rr.com>
Sent: Monday, March 19, 2018 5:22 PM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives, a cost-effective way to preserve agriculture operations for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Diane Chuensan <dina@hawaii.rr.com>
Sent: Monday, March 19, 2018 5:06 PM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives, a cost-effective way to preserve agriculture operations for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Luly Unemori <luly.unemori2@hawaiiantel.net>
Sent: Monday, March 19, 2018 4:52 PM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives, a cost-effective way to preserve agriculture operations for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Laila Jayyousi <Kalua1@hotmail.com>
Sent: Monday, March 19, 2018 3:37 PM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives, a cost-effective way to preserve agriculture operations for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Paul Gamit <paulgamit92@gamil.com>
Sent: Monday, March 19, 2018 3:16 PM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives, a cost-effective way to preserve agriculture operations for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: michael hughes <mhughes@tradewindconnection.com>
Sent: Monday, March 19, 2018 2:38 PM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives, a cost-effective way to preserve agriculture operations for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Bob Gunter <bob@koloarum.com>
Sent: Monday, March 19, 2018 2:15 PM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives, a cost-effective way to preserve agriculture operations for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Mark Takemoto <marktakemoto.hi@gmail.com>
Sent: Monday, March 19, 2018 2:08 PM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives, a cost-effective way to preserve agriculture operations for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Winifred Marcos <w1n1marc@gmail.com>
Sent: Monday, March 19, 2018 2:07 PM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives, a cost-effective way to preserve agriculture operations for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Brent Gillis <Brent.Gillis@pioneer.com>
Sent: Monday, March 19, 2018 1:51 PM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives, a cost-effective way to preserve agriculture operations for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Randy Yokoyama <rjyoko@gmail.com>
Sent: Monday, March 19, 2018 1:46 PM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives, a cost-effective way to preserve agriculture operations for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Alvin Tsuruda <waihale@hawaiiantel.net>
Sent: Monday, March 19, 2018 1:44 PM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives, a cost-effective way to preserve agriculture operations for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Kirk Fausett <kirkfausett@gmail.com>
Sent: Monday, March 19, 2018 1:29 PM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives, a cost-effective way to preserve agriculture operations for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Esket Padeken <hrcookies@outlook.com>
Sent: Monday, March 19, 2018 1:01 PM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives, a cost-effective way to preserve agriculture operations for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Christine Brammer <director@agleaderhi.org>
Sent: Monday, March 19, 2018 12:47 PM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives, a cost-effective way to preserve agriculture operations for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Rodney & Karol Haraguchi <karol@haraguchiricemill.org>
Sent: Monday, March 19, 2018 12:45 PM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives, a cost-effective way to preserve agriculture operations for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Annette Lee <acefarm@hawaii.rr.com>
Sent: Monday, March 19, 2018 12:42 PM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives, a cost-effective way to preserve agriculture operations for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Thomas Menezes <Tmenezes@hawaiianpineapple.com>
Sent: Monday, March 19, 2018 12:39 PM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives, a cost-effective way to preserve agriculture operations for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: James Tavares <tavaresjam@gmail.com>
Sent: Monday, March 19, 2018 12:39 PM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

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We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Mark Phillipson <reelrelaxed@gmail.com>
Sent: Monday, March 19, 2018 12:38 PM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives, a cost-effective way to preserve agriculture operations for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: KEN OGAWA <KEN.OGAWA@CPSAGU.COM>
Sent: Monday, March 19, 2018 12:30 PM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives, a cost-effective way to preserve agriculture operations for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: KEN OGAWA <KEN.OGAWA@CPSAGU.COM>
Sent: Monday, March 19, 2018 12:30 PM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives, a cost-effective way to preserve agriculture operations for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Clyde Fukuyama <clyde@kahukubrand.com>
Sent: Monday, March 19, 2018 12:13 PM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives, a cost-effective way to preserve agriculture operations for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Randy Cabral <kaiwiki.1970@gmail.com>
Sent: Monday, March 19, 2018 12:08 PM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives, a cost-effective way to preserve agriculture operations for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Roberta Taira <kekiai08@gmail.com>
Sent: Monday, March 19, 2018 11:49 AM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives, a cost-effective way to preserve agriculture operations for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Robert Paull <robertepaull@gmail.com>
Sent: Monday, March 19, 2018 11:43 AM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives, a cost-effective way to preserve agriculture operations for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: TinMyaing Thein <myaing2@pacificgatewaycenter.org>
Sent: Monday, March 19, 2018 11:43 AM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives, a cost-effective way to preserve agriculture operations for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Stephanie Mock <stephanie.k.mock@gmail.com>
Sent: Monday, March 19, 2018 11:42 AM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives, a cost-effective way to preserve agriculture operations for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Phil Becker <Y2kvet@hawaii.rr.com>
Sent: Monday, March 19, 2018 11:42 AM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives, a cost-effective way to preserve agriculture operations for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Britt Craven <bcraven@lanihau.net>
Sent: Monday, March 19, 2018 11:41 AM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives, a cost-effective way to preserve agriculture operations for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Bennette Misalucha <Bennette.misalucha808@gmail.com>
Sent: Monday, March 19, 2018 11:40 AM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives, a cost-effective way to preserve agriculture operations for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Philippe Visintainer <philippe@coconutprotectors.com>
Sent: Monday, March 19, 2018 11:36 AM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives, a cost-effective way to preserve agriculture operations for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Edgar Alvarez <ERAlvarez@dow.com>
Sent: Monday, March 19, 2018 11:31 AM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives, a cost-effective way to preserve agriculture operations for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: John Gordines <gordines@kauaiflowers.com>
Sent: Monday, March 19, 2018 11:30 AM
To: AGRtestimony
Subject: I SUPPORT SB 2074, SD 1

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of SB 2074, SD 1, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives, a cost-effective way to preserve agriculture operations for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!



LATE

KAMEHAMEHA SCHOOLS®

House Committee on Agriculture

Time: 8:30 a.m.

Date: March 21, 2018

Where: State Capitol Room 312

TESTIMONY

By Kamuela Cobb-Adams
Kamehameha Schools

RE: **SB 2074 S.D. 1 Relating to Important Agricultural Land Qualified Agricultural Cost Tax Credit**

E ka Luna Ho‘omalū Creagan, ka Hope Luna Ho‘omalū DeCoite, a me nā Lālā o kēia Kōmike, aloha! My name is Kamuela Cobb-Adams and I serve as the O‘ahu Senior Director of Regional Strategies for Kamehameha Schools.

We are writing in **support of Senate Bill 2074 S.D. 1** (“***SB 2074 SD1***”), extending the period for the Department of Agriculture to certify important agricultural land (IAL) qualified agricultural cost tax credits (“***IAL Tax Credit***”) through 2028, and offer the following comments:

The IAL Tax Credit is an essential part of Hawai‘i’s policy of re-inventing and re-investing in an agricultural economy. In particular, IAL Tax Credits incentivize landowners and lessees to invest in improving and upgrading decades-old infrastructure and, maybe more importantly, to invest in new facilities essential to a modern agricultural economy, lowering (at least in part) the economic barriers that have historically dissuaded needed investments.

The policy underlying the IAL Tax Credit is also bearing fruit. The Hawaii Farm Bureau’s written testimony of January 29, 2018, presented the Senate Committee on Agriculture and Environment with powerful examples of the success of the IAL Tax Credit and the substantial investments mahi‘ai have made in the agricultural future of the pae‘āina.

Notwithstanding technical issues and criticisms by some testifiers in opposition to SB 2074 SD1, we continue to support the purpose and intent of IAL laws, first passed in 2008, including the IAL Tax Credit. The policy and purpose of the IAL laws is bearing fruit in long-term investments in agricultural-supportive infrastructure and improvements. Realizing the full potential of such investments and the policy underlying the IAL laws, however, takes time, commitment, and patience. Extending the IAL Tax Credit through 2028 will give mahi‘ai, our pae‘āina, and our

Lāhui the time and opportunity to realize a vision of Hawai‘i that is fully invested in the future of its agricultural economy.

Founded in 1887, Kamehameha Schools is an organization striving to advance a thriving Lāhui where all Native Hawaiians are successful, grounded in traditional values, and leading in the local and global communities. We believe that community success is individual success, Hawaiian culture-based education leads to academic success and local leadership drives global leadership.

‘A‘ohe hana nui ke alu ‘ia. No task is too large when we all work together! Mahalo nui.



Hawaii Cattlemen's Council, Inc.

COMMITTEE ON AGRICULTURE
Rep. Richard P. Creagan, Chair
Rep. Lynn DeCoite, Vice Chair

LATE

DATE: Wednesday, March 21, 2018
TIME: 8:30 AM
PLACE: Conference Room 312

**SB 2074, SD1 – RELATING TO THE IMPORTANT AGRICULTURAL LAND QUALIFIED
AGRICULTURAL COST TAX CREDIT.**

Extends through the 2028 taxable year the time in which the Department of Agriculture may certify important agricultural lands qualified agricultural cost tax credits. Effective 7/1/2050. (SD1)

Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

My name is Dale Sandlin, and I am Managing Director of the Hawaii Cattlemen's Council. The Hawaii Cattlemen's Council, Inc. (HCC) is the Statewide umbrella organization comprised of the four county level Cattlemen's Associations. Our 150+ member ranchers represent over 60,000 head of beef cows; more than 75% of all the beef cows in the State. Ranchers are the stewards of approximately 25% of the State's total land mass.

The Hawaii Cattlemen's Council **stongly supports** SB 2074, SD1 as this measure will provide a needed extension to the Important Agricultural Lands (IAL) for an additional 10 years.

With the constant pressure of development, keeping lands that have been in agricultural production becomes more difficult every year. The designation of IAL lands has proven successful as many producers have designated these lands to remain in agricultural production. The ranching industry has designated thousands of acres to agricultural production on nearly every island.

IAL was passed as an incentive driven program which provided a tax incentive to landowners who chose to designate. If these incentives were to go away, this has defeated the original purpose and misled the people who put their lands into IAL voluntarily.

We respectfully ask this committee to pass this measure and we appreciate the opportunity to testify on this important matter.

