

DAVID Y. IGE GOVERNOR JOSH GREEN LIEUTENANT GOVERNOR

STATE OF HAWAII OFFICE OF THE DIRECTOR DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS

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Testimony of the Department of Commerce and Consumer Affairs

Before the House Committee on Finance Wednesday, February 19, 2020 2:00 p.m. State Capitol, Conference Room 308

On the following measure: H.B. 2202, H.D. 1, RELATING TO CEMETERIES

Chair Luke and Members of the Committee:

My name is Charlene Tamanaha, and I am the Licensing Administrator of the Department of Commerce and Consumer Affairs' (Department) Professional and Vocational Licensing Division. The Department supports this bill.

The purposes of this bill are to clarify that: (1) churches granted an exemption under Hawaii Revised Statutes (HRS) section 441-22.1 are exempt from all requirements of HRS chapter 441; (2) other exempted entities shall comply with any provision of HRS chapter 441 upon order of the Department's director; and (3) an entity exempt as a church under federal tax law is considered a church for purposes of exemption.

Act 14, Session Laws of Hawaii 1968, authorized the then-Cemetery Board to exempt any cemetery authority from the bonding and fee requirements for license, renewal, and reinstatement if it did not actively engage in pre-need sales, have a licensed cemetery salesperson, or sell for financial profit. Since 1968, exempt cemetery

Testimony of DCCA H.B. 2202, H.D. 1 Page 2 of 2

authorities have not been regulated and have been treated as exempt from HRS chapter 441 requirements. Exempt cemetery authorities provide burials to their community based upon goodwill, rather than operate the cemetery as a business, and would therefore have difficulty complying with HRS chapter 441.

In codifying the current practice of the Department's Cemetery and Funeral Trusts Program (Program), this bill will help the Program become more efficient in overseeing cemeteries and provide clarity for exempt entities regarding the requirements of HRS chapter 441. In addition, churches and other non-profit exempt cemetery authorities will continue to be responsible for maintaining and caring for their cemeteries.

Thank you for the opportunity to testify on this bill.

HB-2202-HD-1

Submitted on: 2/17/2020 11:29:40 PM

Testimony for FIN on 2/19/2020 2:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing	
SOCORRO DEGUZMAN	ST JUDE CHURCH	Support	Yes	

Comments:

My name is Socorro Deguzman____ and I am writing in support of HB2202 HD1. I have been a faithful

parishioner of St.Jude Church for the past 35 years, and would like nothing more than to continue my spiritual journey in my afterlife by having my remains, and those of my family,

buried at St. Jude Church.

Hawaii, as a whole, is a very faith-based community. I truly believe this is what makes us such a

giving community that defines "the aloha spirit." We pray together, we celebrate in times of joy

with one another, and we come together regardless of our faith or background when someone

is in need.

I know there are many who would welcome the opportunity to continue their celebration of life

and faithfulness by being buried in their place of worship. Please pass HB2202 HD1.

Peter Pereira
CFO/ Treasurer of The Episcopal Church in Hawaii

Aloha Chair Luke, Vice Chair Cullen, and members of the House Finance Committee.

My name is Peter Pereira. I am writing in support of HB2202 HD1. I am the CFO/ Treasurer of The Episcopal Diocese of Hawaii. I would like nothing more than to continue my spiritual journey in my afterlife by having my remains, and those of my family, buried at my parish at St John Apostle & Evangelist. I also know many of my Episcopal Church members will like to be buried at their church. It makes it easy for family and friends to visit the dead when they attend church services.

Hawaii is a very faith-based community. This faith is what I truly believe this is what makes us such a giving community that defines "the aloha spirit." We pray together, we celebrate in times of joy with one another, and we come together regardless of our faith or background when someone is in need. We also pay respect to our dead at various times during the year.

I know there are many other churches and their members who would welcome the opportunity to continue their celebration of life and faithfulness by being buried in their place of worship. Please pass HB2202 HD1.

<u>HB-2202-HD-1</u> Submitted on: 2/17/2020 12:50:21 PM

Testimony for FIN on 2/19/2020 2:00:00 PM

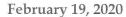
Submitted By	Organization	Testifier Position	Present at Hearing
Tere Hunt	St Jude Catholic Church	Support	No

Comments:

MYM Services, LLC

P.O. Box 893940 Mililani, Hawaii 96789

Cellular: 428-3736; Email: mymagaoay@gmail.com



To: Representative Sylvia Luke, Chair and Representative Ty Cullen, Vice Chair and Members of the Committee on Finance

From: Michael Y. Magaoay, President MYM Services, LLC

Re: HB 2202 HD1 Relating to Cemeteries

Position: STRONG SUPPORT

Good afternoon Chair Luke, Vice Chair Cullen and members of the Committee on Finance. I am Michael Magaoay, an electrical engineer consultant testifying in strong support of HB 2202 HD1; Relating to Cemeteries.

The desire and commitment are to care for the afterlife needs of our local faith serving communities and their families. We support an amendment to Hawaii's current law regarding Cemetery and Funeral Trusts to allow non-profit religious institutions to feasibly construct and properly manage a columbarium within their property or place of worship by providing niches to their members for an affordable fee.

The primary goal for supporting this exemption is to provide an affordable continuum of spiritual care for their parishioners, even in their afterlife. The law as it is presently written, does not allow them to do this in a feasible manner.

The passage of HB 2022 HD1 will provide our faith community and their families throughout Hawaii with a much-needed service at a reasonable cost. It will allow multigenerational families to be laid to rest together and cared for in their chosen place of worship, providing future generations with the comfort of knowing their kupuna,

parents, and other family members are being cared for in one location. The passage of HB 2022 HD1 will also help prevent countless local families from incurring financial and emotional hardship in caring for their loved ones in their afterlife.

Also, change Section 3. "This Act shall take effect on July 1, 2050" to "This Act shall take effect upon its approval".

Thank you for the opportunity to provide written testimony in STRONG SUPPORT of HB 2022 HD1.



The Episcopal Diocese of Hawai'i

The Right Reverend Robert L. Fitzpatrick Bishop

Name: The Rt. Rev. Robert L. Fitzpatrick

Occupation: Bishop of the Episcopal Diocese of Hawai'i

Aloha Chair Luke, Vice Chair Cullen, and members of the House Finance Committee.

As the Bishop of the Episcopal Diocese of Hawai'i, I am writing in support of HB2202 HD1. My Diocese consists of 38 worshipping congregations on five islands. Some date back to the founding of our Church by King Kamehameha IV and Queen Emma in 1862.

Our churches have grave yards, columbariums and memorial gardens. Some of the cemeteries date back to early years of the Church in the Islands and the original land grants from the Ali'i (for example, Holy Innocents Church's cemetery on Waine'e Street in Lahaina; St. Augustine's Church, Kapa'au; and Christ Church, Kealakekua). Others have built columbariums in more recent years (for example, Holy Nativity Church, 'Āina Haina; St. Michael and All Angels' Church, Līhu'e; and Trinity by-the-Sea Church, Kihei).

These final resting places provide for our families the confidence that their ansestors' remains are cared for in the environment of their faith and within the confines of the home church they so dearly loved

The passage of HD 2202 HD1 would be a blessing to the members of the Episcopal Church and to the hundreds of other local families who wish to rest in their spiritual home that has brought them much joy, peace and strength throughout their lives.

I urge your swift and positive action on this legislation.



POMAN CATHOLIC CHURCH IN THE STATE OF HAWAII DIOCESE OF HONOLULU

February 19, 2020

Testimony on behalf of the Roman Catholic Church in the State of Hawaii Most Reverend Clarence L. Silva, Bishop of Honolulu Prepared for the House Committee on Finance In Support of HB2202HD1

Wednesday, February 19, 2020, at 2:00 p.m.

Dear Chair Luke, Vice Chair Cullen and Honorable Members,

The Roman Catholic Church in the State of Hawaii supports HB2202 HD1. As Bishop of Honolulu, I would like to be able to provide for our faithful a proper resting place in their places of worship. The passage of this bill will allow all religious institutions, including our 66 Catholic parishes throughout Hawaii, to feasibly construct and manage a columbarium within the property of their places of worship.

In 2016, I surveyed our parishioners to determine if there is a need for a columbaria. There was an overwhelming support, and several stated the cremated remains their loved ones are currently at home with them because they have nowhere to put them. Our Catholic burial rites do not allow the scattering of ashes, so having a columbarium for our faithful would meet the spiritual needs of our parishioners who have lost a loved one. Many of Hawaii's Catholics want to be buried, along with their families, in their places of worship. As the law is currently written, we have not been able to do this, lawfully or feasibly.

If House Bill 2202 HD1 is passed, we envision creating a parish-based, and carefully managed columbarium program. Multiple generations of local families could be laid to rest together. Family members could visit and honor their chana in their chosen place of worship.

All of this would be done without the financial and emotional hardship associated with caring for the remains of loved ones after they have passed.

Catholics in Hawaii are the largest Christian denomination in the State, with an estimated one of four residents baptized Catholic. There are more than 200,000 Catholics throughout Hawaii. The passage of House Bill 2202 HD1 would have a positive impact on thousands of Hawaii's residents. It would extend to other faith communities such as our Episcopalians, Buddhists, Lutherans, Baptists and Methodists.

On behalf of the Roman Catholic Church in the State of Hawaii, I respectfully encourage you to support the passage of this bill and the valuable benefits it will provide to our local families throughout the State of Hawaii.

Sincerely yours,

Most Reverend Clarence (Larry) Silva

+ Clarence Silva

Bishop of Honolulu



Resurrection of the Lord Catholic Church

94-1260 Lumikula Street, Waipahu, HI 96797

Phone: 808.676.4700 Fax: 808.676.4534 www.resurrectionhawaii.org

February 12, 2020

Dear Chair Luke, Vice-Chair Cullen, and members of the House Finance Committee:

I am writing in support of HB2202 HD1. As Pastor of Resurrection of the Lord, I have officiated at the funerals of many members of our Catholic parishes in Hawaii. Because of our Christian faith, I know that most of them would find great comfort in having their final resting place in a columbatium at their parish church.

Just a generation ago, it was quite common for the burlal of a deceased Catholic to take place in the cemetery next to the parish church. While this may no longer be feasible because of our limited land resources, the addition of a columbarium in our churches would still provide this spiritual comfort. I also believe those in other faith traditions who would also share a similar desire.

I urge you to please pass HB2202 HD1. Thank you for your consideration.

Respectfully,

Va. Welt A TI Rev. William J. Kunisch II

Pastor

Congregation of the Sacrecf J{earts - Vnitecf States Province

Post Office 'Box m, 77 .JI.aams Stl'eet]'airfiaven,:Massachusetts 02719 Post Office 'Box 1365, 45-713 Pooke(a Street Xaneofie, :Hawaii 96744

Aloha,

Lam Reverend Herman Gomes. Lourrently serve as the U.S. Provincial Superior of the Congregation of the Sacred Hearts of Jesus and Mary. This is the religious order of Hawaii's first saint, Saint Damien De Veuster. Lam here to testify in support of House Bill 2202 HD1.

My support for this bill is based on our parishes' desire to meet the spiritual needs of our parishioners and faith-based communities. The passage of this bill allows religious institutions, including 66 Catholic parishes throughout Hawaii, to feasibly construct and manage a columbarium at the site of their place of worship. This would be done by providing niches to parishioners or members for a reasonable fee.

For years, our Catholic community has asked us to provide this for them and their families. In 2016, the Diocese of Honolulu commissioned a third-party study and survey to confirm this need. It was also done to determine the feasibility of providing a columbarium program for Hawaii's Catholics. The results showed an overwhelming confirmation of what we have heard for years. Hawaii's Catholics want the option to be buried, along with their families, at their place of worship. As the law is currently written, we have not been able to do this, lawfully or feasibly.

If House Bill 2202 HD1 is passed, we envision creating a parish-based, and carefully managed columbarium program. Because they would be located on church property, perpetual care for the columbarium would be assured. Multi-generations of local families would be laid to rest together. Family members could visit and honor their *ohana at their chosen place of worship.

All of this would be done without the financial and emotional hardship associated with caring for loved ones after they have passed.

Catholics in Hawaii are the largest Christian denomination in the State, with an estimated one of four residents baptized Catholic. There are more than 200,000 Catholics throughout Hawaii. The passage of House Bill 2202 HD1would have a positive impact on thousands of Hawaii's residents. It would extend to other faith communities such as our Episcopalians, Buddhists, Lutherans, Bapti sts and Methodists.

I respectfully encourage you to support the passage of this bill and the valuable benefits it will provide to our local families.

Mahalo. Rev. Hermon Jorney ss.cc. Testimony from Sister Wiliam Marie Eleniki
Regional Minister for the Sisters of St Francis of the Neumann Communities
Prepared for the House Committee on Finance in Support of HB2202 HD1
Wednesday, February 19, 2020, at 2:00 p.m.

Dear Chair Luke, Vice Chair Cullen, and Honorable Members,

I am Sister William Marie Eleniki. I currently serve as the Regional Minister for the Sisters of St. Francis of the Newmann Communities. This is the religious order of Hawaii's second saint, Saint Marianne Cope.

On behalf of the Sisters of St. Francis of the Newmann Communities, mahalo for your support of HB2202 HD1, a bill that supports Hawaii's multi-faith community by providing an exemption for churches and entities organized, controlled, and operated by them from licensing, bonding and fee requirements under § 441.

Our support for this exemption is based on our desire and commitment to care for the afterlife needs of our faith serving communities and their families. Passage of HB2202HD1 will allow religious institutions to feasibly construct and properly manage a columbarium within their property or place of worship, by providing niches to its members for a reasonable fee.

As the law is currently written, we are not able to lawfully or feasibly implement a columbarium program at our parishes.

Receiving this exemption will allow us to implement a parish-based and carefully-managed columbaria program, providing an important and affordable option for many of our Hawaii residents. It will allow multi-generational families throughout Hawaii and within our faith community to be laid to rest together, without experiencing the financial hardship associated with caring for their loved ones in their afterlife. It will also provide peace of mind for those who lose a family member, knowing their loved ones are being cared for in their chosen place of worship.

Again, mahalo for your support of HB2202 HD1 and the many benefits it will provide to Hawaii's families.

Sincerely,

Sister William Marie Eleniki

Submitted by:
Priscila Timbreza Molina
Parishioner — Sacred Heart Church - Pahoa
Roman Catholic Church of Hawaii
Comments:

Aloha Chair Luke, Vice Chair Cullen, and members of the House Finance Committee. On behalf of the Roman Catholic Church of Hawaii, our 250,000 members, and the multi-faith, multi-community coalition to promote affordable afterlife care in which we are participating, we strongly urge your support for HB2202 HD1.

The exemption outlined in this measure is based on our desire and commitment to care for the afterlife needs of the local communities we serve and their families. We are requesting an amendment to Hawaii's current law regarding Cemetery and Funeral Trusts to allow religious institutions to feasibly construct and properly manage a columbarium within their property or place of worship, by providing niches to its members for an affordable fee. Hawaii is one of few states that does not exempt religious institutions from charging a fee to help manage the costs of having a columbarium on their property. The primary goal is to provide a continuum of spiritual care for our parishioners, even in their afterlife, that does not run our local families broke at what can be the most emotionally and financially difficult time for them (the passing of a loved one).

This important benefit extends far beyond Catholic communities and would benefit all of Hawaii's registered faith-based non-profits such as Hawaii's Buddhist, Episcopalian, Baptist, Lutheran, Methodist, Congregationalist Evangelical, Hindu, and other faith serving communities here in the islands. It is worth noting that the law, when amended in 1985, was intended to provide an exemption from the cemetery authority rules for non profits by providing an exemption for any organization not making a 'profit' off of the subject activity. That language as currently within the statute is vague and has not resulted in churches' ability to provide this service to our members. The proposed language provides a bright line and safe harbor on exempted activities at a much needed time for our local communities seeking relief from the burdensome costs of after life care for their 'ohana.

Mahalo for taking the time to read this testimony and for your consideration of support for HB2202 HD1.

Me ka pono, Priscila Timbreza Molina For the Roman Catholic Church of Hawaii Submitted by: Sony Gamiao Parishioner Sacred Heart Church - Pahoa Roman Catholic Church of Hawaii Comments:

Aloha Chair Luke, Vice Chair Cullen, and members of the House Finance Committee. On behalf of the Roman Catholic Church of Hawaii, our 250,000 members, and the multi-faith, multi-community coalition to promote affordable afterlife care in which we are participating, we strongly urge your support for HB2202 HD1.

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Mahalo for taking the time to read this testimony and for your consideration of support for HB2202 HD1.

Me ka pono, Sony Gamiao For the Roman Catholic Church of Hawaii Submitted by: Melinda LaCaille Parishioner - Sacred Heart Church - Pahoa Roman Catholic Church of Hawaii Comments:

Aloha Chair Luke, Vice Chair Cullen, and members of the House Committee on Finance. On behalf of the Roman Catholic Church of Hawaii, our 250,000 members, and the multi-faith, multi-community coalition to promote affordable afterlife care in which we are participating, we strongly urge your support for HB2202 HD1.

The exemption outlined in this measure is based on our desire and commitment to care for the afterlife needs of the local communities we serve and their families. We are requesting an amendment to Hawaii's current law regarding Cemetery and Funeral Trusts to allow religious institutions to feasibly construct and properly manage a columbarium within their property or place of worship, by providing niches to its members for an affordable fee. Hawaii is one of few states that does not exempt religious institutions from charging a fee to help manage the costs of having a columbarium on their property. The primary goal is to provide a continuum of spiritual care for our parishioners, even in their afterlife, that does not run our local families broke at what can be the most emotionally and financially difficult time for them (the passing of a loved one).

This important benefit extends far beyond Catholic communities and would benefit all of Hawaii's registered faith-based non-profits such as Hawaii's Buddhist, Episcopalian, Baptist, Lutheran, Methodist, Congregationalist Evangelical, Hindu, and other faith serving communities here in the islands. It is worth noting that the law, when amended in 1985, was intended to provide an exemption from the cemetery authority rules for non profits by providing an exemption for any organization not making a 'profit' off of the subject activity. That language as currently within the statute is vague and has not resulted in churches' ability to provide this service to our members. The proposed language provides a bright line and safe harbor on exempted activities at a much needed time for our local communities seeking relief from the burdensome costs of after life care for their 'ohana.

Mahalo for taking the time to read this testimony and for your consideration of support for HB2202 HD1.

Me ka pono, Melinda LaCaille For the Roman Catholic Church of Hawaii Submitted by:
Remedios Castro Gamiao
Parishioner – Sacred Heart Church - Pahoa
Roman Catholic Church of Hawaii
Comments:

Aloha Chair Luke, Vice Chair Cullen, and members of the House Finance Committee.

On behalf of the Roman Catholic Church of Hawaii, our 250,000 members, and the multi-faith, multi-community coalition to promote affordable afterlife care in which we are participating, we strongly urge your support for HB2202 HD 1. The exemption outlined in this measure is based on our desire and commitment to care for the afterlife needs of the local communities we serve and their families. We are requesting an amendment to Hawaii's current law regarding Cemetery and Funeral Trusts to allow religious institutions to feasibly construct and properly manage a columbarium within their property or place of worship, by providing niches to its members for an affordable fee. Hawaii is one of few states that does not exempt religious institutions from charging a fee to help manage the costs of having a columbarium on their property. The primary goal is to provide a continuum of spiritual care for our parishioners, even in their afterlife, that does not run our local families broke at what can be the most emotionally and financially difficult time for them (the passing of a loved one). This important benefit extends far beyond Catholic communities and would benefit all of Hawaii's registered faith-based non-profits such as Hawaii's Buddhist, Episcopalian, Baptist, Lutheran, Methodist, Congregationalist Evangelical, Hindu, and other faith serving communities here in the islands. It is worth noting that the law, when amended in 1985, was intended to provide an exemption from the cemetery authority rules for non profits by providing an exemption for any organization not making a 'profit' off of the subject activity. That language as currently within the statute is vague and has not resulted in churches' ability to provide this service to our members. The proposed language provides a bright line and safe harbor on exempted activities at a much needed time for our local communities seeking relief from the burdensome costs of after life care for their 'ohana.

Mahalo for taking the time to read this testimony and for your consideration of support for HB2202 HD 1.

Me ka pono, Remedios Castro Gamiao For the Roman Catholic Church of Hawaii Paul DeVille
Retired Executive
Parishioner of Sacred Heart

Aloha Chair Luke, Vice Chair Cullen, and members of the House Finance Committee.

My name is Paul DeVille and I am writing to you in support of HB2202 HD1. I serve at the pleasure of Bishop Larry Silva on his Finance Council and am a parishioner of Sacred Heart. I know Bishop Larry is committed to providing our faith community the ability to continue their spiritual journey in their afterlife at their place of worship. The passage of HB2202 HD1 will allow the church to feasibly construct and properly manage a columbaria within their place of worship at an affordable fee.

I know there are many who would welcome the opportunity to continue their celebration of life and faithfulness by being buried in their place of worship. Please pass HB2202 HD1.

Thank you for your consideration.

Testimony from Marlene De Costa Prepared for the House Committee on Finance In Support of HB2202 HD1

Dear Chair Luke, Vice Chair Cullen and Honorable Members,

My name is Marlene De Costa and I fully support HB 2202 HD1. I am a parishioner of Holy Trinity Catholic Church.

I am the primary caregiver for my mother who is 98 years old. I have had several conversations with my mother about her after-life care. Although she will be buried with my father at the Veterans' Punchbowl Cemetery, she knows of her other family members and friends who are closely attached to their parishes and would want the comfort of being close to those who they have prayed with for many years.

If my parish was allowed to build a columbaria on church grounds, my mother's Catholic friends would welcome this as part of their after-life care. For them, it would allow those who love them to be able to attend Mass on Sundays and then visit with them when weekly after or before Mass. Not only is this a comfortable alternative, it would provide for an affordable option for after-life care.

Please consider passing House Bill 2202 HD1 so we can care for our Catholic family and friends in their after-life.

Mahalo for your time and attention on this very important matter and innovative alternative to public locations of burial. I respectfully encourage you to support the passage of this bill.

Aloha,

Marlene De Costa,

February 17, 2020

Stephen A. Kula, Ph.D., NHA Deacon at Holy Trinity Catholic Church

Aloha Chair Luke, Vice Chair Cullen, and members of the House Finance Committee.

My name is Stephen Kula and I am writing in support of HB2202 HD1. Twelve years ago, my father passed away, and two years ago my Mom joined him, as a family, we struggled with the decision as to where to bury him and the hardships associated with that. He was a strong Catholic who was very active at Holy Trinity for over 50 years. It was not only a place of worship, but a place of life for him and our family. If churches were lawfully allowed to have a columbarium program when my father passed, he, as well as his family, would have welcomed that as his burial place.

Deacon Stephen A. Kula, Ph.D., NHA 718 Kii Street Honolulu, Hawaii 96825 (808)277-7695

Name: Marvin Choy, Accountant

Parishioner of the Co-Cathedral of St. Theresa Church

Aloha Chair Luke, Vice Chair Cullen, and members of the House Finance Committee.

My name is Marvin Choy and I am writing to you in support of HB2202 HD1. I am Catholic, and throughout the years, my family and I have relied on our faith and our parish community to guide and support us through the everyday challenges we all face. Words cannot express the importance our Church has played in our well-being and those of many others.

Knowing that our spiritual needs would continue to be cared for in our after life and that generations of our 'ohana would be buried side by side in a place that means so much to us, is immeasurable.

This is something I have thought about often, especially as my wife and I get older. We've had conversations with our children as to what we want when we pass, and I can say, unequivocally, that myself, my wife and my children would like nothing more than to rest in peace in our place of worship.

The passage of HD 2202 HD1 would be a blessing to us and to the hundreds of other local families who wish to rest in eternal peace in a place that has brought them much joy, peace and strength throughout their lives.

Thank you.

Aloha,

Marvin Choy

Name: Richard P. McNally

Catholic Priest and Pastor of St. Ann Parish, Kaneohe

Aloha Chair Luke, Vice Chair Cullen, and members of the House Finance Committee.

My name is Fr. Richard McNally and I am writing in support of HB2202 HD1. I have been the pastor of St. Ann's parish, Kaneohe for the last two years. We are hoping to construct a columbarium so that parishioners can bury their loved ones remains not only close to home but near the Church where they and their loved ones have worshipped, some for many years and multiple generations.

Hawaii, as a whole, is a very faith-based community. I truly believe this is what makes us such a giving community that defines "the aloha spirit." We pray together, we celebrate in times of joy with one another, and we come together regardless of our faith or background when someone is in need.

I know there are many who would welcome the opportunity to continue their celebration of life and faithfulness by being buried in their place of worship. Please pass HB2202 HD1.

Name: Fr Efren A. Tomas, MS

Pastor of St Joseph Church

Waipahu, HI 96797

Aloha Chair Luke, Vice Chair Cullen and members of the House Finance Committee:

My name is Fr Efren A. Tomas, MS and I am writing in support of HB2202 HD1, I've been a priest assigned in the Diocese of Honolulu for the past 16 years. In my journey with our parishioners particularly on their spiritual life, no better way to continue their faith journey than having the remains of their loved ones and that of the next generations of their "ohana" be buried side by side in a place that means so much to them, which is the Church.

Hawaii, as a whole is a very faith=based community. I truly believe this is what makes such a giving community that defines "the aloha spirit." We gather together to celebrate the Eucharist everyday, thanking the the Lord for the many blessings we received and at the same time remembering our loved ones who have gone before us. I know there are many who would welcome the opportunity to continue their celebration of life and faithfulness by being buried in their place of worship. Please pass HB2202 HD1.

February 14, 2020

TO WHOM IT MAY CONCERN:

My name is Debra Bissen-Melton and I am writing in support of HB2202 HD1. I have been a falthful parishioner and currently, Administrative Assistant of St. Anthony Parish in Wailuku and would like nothing more than to continue my spiritual journey in my afterlife by having my remains buried at St. Anthony. My grandmother, parents and uncles are buried there.

Hawaii, as a whole, is a very faith-based community. I truly believe this is what makes us such a glvlng community that defines the "aloha spirit." We pray together, we celebrate in times of Joy with one another, and we come together regardless of our faith or background when someone is in need.

I know there are many who would welcome the opportunity to continue their celebration of life and faithfulness by being buried in their place of worship. Please pass HB2202 HD1.

My name is James Severson and I and my wife Patricia are writing in support of HB2202 HD1. We have been a faithful parishioner of St. John Vianney Catholic Church for the past 54 years, and we would like nothing more than to continue our spiritual journey in our afterlife by having our remains buried at St. John Vianney. Our congregation is aging and we are now experiencing many more deaths than in the past.

Hawaii, as a whole, is a very faith-based community. We truly believe this is what makes us such a giving community that defines "the aloha spirit." We pray together, we celebrate in times of joy with one another, and we come together regardless of our faith or background when someone is in need.

We know there are many who would welcome the opportunity to continue their celebration of life and faithfulness by being buried in their place of worship. Please pass HB2202 HD1

Much Aloha,

James Severson



ROMAN CATHOLIC CHURCH IN THE STATE OF HAWAII DIOCESE OF HONOLULU WITNESS TO JESUS

February 18, 2020

To: Chair Luke, Vice Chair Cullen & Members of the House Committee on Finance

Re: HB2202 HD1

My name is Mark Clark and I am writing in support of HB2202 HD1.

I am a member of St. John Vianney Church in Kailua for almost 20 years and would appreciate the opportunity to have my remains, and those of my family, buried at my parish.

As a member of a very faith-based community, we pray together, we celebrate in times of joy with one another, and we come together when someone is in need.

I know there are many who would welcome the opportunity to continue their celebration of life and faithfulness by being buried in their place of worship. Please pass HB2202 HD1.

Sincerely,

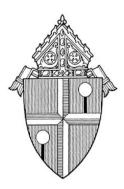
Mark Clark

Diocesan Director

Stewardship & Development

THE OFFICE OF THE CHANCELLOR

ROMAN CATHOLIC CHURCH IN THE STATE OF HAWAII | ST. STEPHEN DIOCESAN CENTER 6301 PALI HIGHWAY, KANEOHE, HAWAII 96744-5224 | (808) 203-6715 | FAX: (808) 263-8518



Support for HB2202 HD1 and SB3130, relating to cemeteries.

Aloha Chair Luke, Vice Chair Cullen, and members of the House Finance Committee,

My name is Deacon Keith Cabiles, I am the Chancellor of the Roman Catholic Church - Diocese of Honolulu. Thank you for allowing my testimony.

As locals, there is no other concept more ingrained in our hearts than the concept of "Ohana". For us locals, "ohana" is the center of our universe. We thrive in loving our family, which includes our friends. We also thrive *because* of the love our family and friends have for us. We feel it at every family gathering, at birthdays, potlucks, baby showers, and retirement parties. The hugs, kisses, handshakes, 'sups, and howzits, are part of the language unique to our ohana philosophy. Nothing gives us more joy than to be with, and to love our ohana. For us, ohana is life.

We also experience this profound joy when a loved one dies. Where and how we celebrate a loved one's death reflects that love. Whether one is a Christian, Jew, Muslim or Buddhist, funeral services are a grand culmination, a rousing finale and the symbolic final hug, kiss and handshake with our loved one. But for Hawaii's faithful (estimates place 73% of Hawaii's population as believers), to be buried at their place of worship is a reality not yet realized.

The passing of HB2202 HD1 and SB3130 manifests what "ohana" means. It will be a recognition of this unique aspect of local culture, and the wholeness of our love for family and friends - *in life and in death*. By passing these bills, Hawaii's faith community and their extended ohana will receive much needed service and care. Grieving families will receive a seamless and natural process of spiritual care within their own worship community, and be able to experience a continued and infinite joy, knowing that our beloved ohana are laid to rest in their own place of worship.

Peace,

Dcn. Keith Cabiles

Patrick Downes 98-674 Lania Place Aiea, HI 96701

THIRTIETH LEGISLATURE REGULAR SESSION OF 2020

HAWAII STATE HOUSE

Committee on Finance Representative Sylvia Luke, Chair Representative Ty Cullen, Vice Chair

Testimony in favor of House Bill HB 2202 HD1

February 18, 2020

Aloha,

My name is Patrick Downes, a parishioner of St. Elizabeth Catholic Church in Alea, and I am writing to you in support of HB 2202 HD1.

Not too long ago a cemetery was considered a natural extension of a neighborhood church, a continuation in death of the love and care given in life. Today many churches continue to maintain graveyards which, because of changing times and a lack of space, have not seen a burial in years.

Times are changing again as our elderly population grows and funerals become more financially burdensome. The parish columbarium is a welcome answer to a host of end of life worries. It would also be a longed-for return to a cherished time when a person was laid to rest in a familiar place among family, fellow parishioners and neighborhood friends.

Please pass HB2202 HD1. Mahalo.

###

Aloha Chair Luke, Vice Chair Cullen and members of the House Finance Committee, Grace and peace!

My name is Rev. Anthony N. Pangan, SSS and I am writing in support of HB2202 HD1. As priest who belongs to a religious congregation, our mission is not only diocesan, but national and international. Since I got ordained, I have been assigned to different dioceses / archdioceses in the Philippines, Canada and the United States. I have seen and witnessed the advantage of columbarium within the church grounds.

A Columbarium doesn't only serve as a building or portion of a building where niches are placed to house cremated remains to honor and remember our deceased family and friends. More to that, it supports and nurtures the Corporal Works of Mercy though appropriate inurnment respect, reverence, dignity, and hope of the resurrection upheld by the Church. It provides a Catholic alternative in the city and allows more Catholics the opportunity to inurn their loved ones in a Catholic columbarium, within a sacred church and within close proximity to their home.

The Columbarium brings parishioners, family and friends closer to the church and provide member affinity, since members stay at their church home in death, surrounded by loved ones, prayed for, and tended by the community for generations to come.

In my experience, after a funeral rite or memorial service, family and friends were able to continue to the Columbarium located within the church for the inurnment of their loved one, concluding the service in a way that is quite holy and powerful. A Mass is also said daily for all those resting there.

Moreover, it is also good to point out that church property has traditionally been the final resting place of the bodies of deceased members of the Christian community. Burial within the church itself or in the adjacent churchyard was once common practice. Back in Canada, we still have a lot of these Catholic cemeteries in existence which are close to the Church. However, the amount of land necessary for a burial ground is no longer available to most churches (especially in the cities) and a myriad of laws and regulations make it extremely difficult to establish a burial site. In recent years, cremation with inurnment of the cremains, rather than burial, has become more common. In addition, many people today are turning to cremation as an economical, dignified way to address the rising costs of funerals. In this way, the remains of the deceased can remain at the church that played such an important part in their lives. Specifically here in Hawaii where, "It is more expensive to die than to live!" according to an elderly friend, one benefit to our congregation would be that a niche in a columbarium is modestly priced, aesthetically pleasing, and ecologically sound. The ambiance of the columbarium creates a comfortable meeting place for families and friends to gather in love and remembrance, a consoling link between life and death.

Hoping this would merit consideration in your deliberation on passing HD 2022 HD1! God bless you all!

Rev. Anthony Pangan, SSS
Parochial Vicar
Cathedral Basilica of Our Lady of Peace
1184 Bishop St.
Honolulu, HI 96813

FAX to: CPC and FIN

FAX: Testimony 586-6201 (Oahu)

HB 2202, HD1 (HSCR366-20) Status

RELATING TO CEMETERIES.

Clarifies that churches granted an exemption from the state laws governing cemeteries and funeral trusts are exempt from all requirements. Allows the director of commerce and consumer affairs to impose any statutory requirement upon an exempt cemetery authority by order. Clarifies that an entity exempt as a church under federal tax law is considered a church for purposes of exemption. Effective 7/1/2050. (HDI)

For:

Chair Congresswoman Sylvia Luke, Vice Chair Congressman Ty Cullen, and members of the House Finance Committee, Aloha.

My name is Vincent Vernay, I am the Facility Services Manager for the Diocese of Honolulu. I am writing to you in full and total support of HB2202 HD1. In Hawall from the first Birthday celebration, family relationships are unique, strong and meaningful. This House Bill very much continues those Hawallan family values.

VA Vernay
Facilities Services Manager
Roman Catholic Church in the State of Hawaii
1184 Bishop Street
Honolulu, Hi 96813
808 585-3334 (B)
808 347-0081 (Cell)
vvernay@rcchawaii.org



ROMAN CATHOLIC CHURCH IN THE STATE OF HAWAII

Testimony on behalf of the Roman Catholic Church in the State of Hawaii Very Reverend Msgr. Gary Secor, Vicar General of the Diocese of Honolulu Prepared for the House Committee on Finance In Support of HB2202 HD1 Wednesday, February 19, 2020, at 2:00p.m.

Dear Chair Luke, Vice Chair Chang and Honorable Members,

As the Vicar General of the Diocese of Honolulu, I fully support HB2202 HD1. As Moderator of the Curia I am responsible for the day to day operations of our Diocese. I am a graduate of Maryknoll High School and have been a priest in Hawaii for over 40 years serving in various parishes throughout the State of Hawaii, most recently as the pastor of the Cathedral Basilica of Our Lady of Peace in Downtown, Honolulu. I too would like to be able to provide for our faithful a proper resting place in their place of worship at our 66 parishes throughout Hawaii, especially on the neighbor islands.

Our Diocese surveyed our parishioners in 2016 and we had an overwhelming support and need for a columbaria. All would like to be able to be laid to rest in their house of worship. More importantly, family members could visit and honor their ohana after attending services and pray for them without having to leave the church and visit more frequently. And multigenerations of local families would be able to be laid to rest together.

The current law as written, does not legally or feasibly allow the church to provide this important service.

Please consider passing House Bill 2202 HD1 so we can care for our faithful in their after-life. I believe this would also favorably impact other faith communities in our State.

On behalf of the Roman Catholic Church in the State of Hawaii, I respectfully encourage you to support the passage of this bill.

With gratitude,

Very Reverend Monsignor Gary Secor

Vicar General



Hawaii Funeral & Cemetery Association, Inc. 1330 Maunakea Street, Honolulu, Hawaii 96817

Written Testimony in <u>Opposition</u> of <u>HB **2202**</u>– Relating to Cemeteries

February 15, 2020

To: Representative Roy M. Takumi – Chair Representative Linda Ichiyama, Vice Chair Committee Members

HEARING DATE/TIME: February 19th, 2020 / 2:00pm

Dear Chair Takumi, Vice Chair Ichiyama and Committee Members

My name is Jay Morford, President and Legislative Chair for the Hawaii Funeral and Cemetery Association, Inc. ("HFCA"). The HFCA is in **Opposition** to **HB 2202** ("Bill") "Relating to Cemeteries".

The HFCA supports churches or non-profit to be exempt under HRS 441; Section 441-22., however in the event a church or nonprofit is selling cemetery interment rights to an individual providing a guarantee of "Perpetual Care", the church or non-profit's perpetual care funds should be audited annually under HRS 441; Section 441-24.5 and 441-24.6 to ensure there are enough funds in the perpetual care fund to provide ongoing maintenance. A for-profit or non-profit have the same responsibility to maintain their cemetery in perpetuity.

441-24.5 Pre-need trusts and perpetual care funds; audited financial statements

§441-24.5 Pre-need trusts and perpetual care funds; audited financial statements. Every cemetery authority operating a perpetual care cemetery or which engages in pre-need sales or holds money in trust for pre-need interment services, and every pre-need funeral authority which engages in pre-need sales or holds money in trust for pre-need funeral services shall submit an audited financial statement of its pre-need trusts and perpetual care funds to the director within ninety days after the close of the authority's books on a fiscal or calendar year basis.

41-24.6 Pre-need trusts and perpetual care funds; actuarial studies

[§441-24.6] Pre-need trusts and perpetual care funds; actuarial studies.

- (a) Every cemetery authority operating a perpetual care cemetery and every cemetery or pre-need funeral authority offering pre-need services shall contract with an independent actuary to conduct an annual study of its level of funding. In the case of a perpetual care cemetery, the study shall be to determine whether the authority's perpetual care fund will provide sufficient income to cover the costs of the perpetual care of the cemetery. In the case of a cemetery or pre-need funeral authority, the study shall be to determine whether the authority's pre-need trust will be sufficient to cover the claims of pre-need plan participants.
- (b) The actuarial study shall be submitted to the director within one hundred twenty days after the close of the authority's books for the fiscal or calendar year. At a minimum, such study shall detail the assets and liabilities of the fund or trust, the actuarial assumptions used in preparing the report and the actuary's conclusions as to whether the levels of funding are adequate. If the actuary concludes that the funding is not adequate, the actuary shall recommend what actions are necessary to protect the perpetual care fund or pre-need trust participants.
- (c) If the study concludes that the levels of funding are not adequate or that the interests of the participants in the perpetual care fund or pre-need trusts are in any other respect not adequately protected, the director may require that a greater portion of the income be transferred to the fund or trust or may take such other action as is necessary to correct any inadequacies or may suspend the authority's right to accept further participants in the fund or trust.

If requested by the authority, a hearing on the action taken by the director shall be conducted pursuant to chapter 91.

The HFCA respectfully requests that the Committee defer H.B. 2202 and instead use H.B. 2327 as its vehicle.

Thank you for the opportunity to testify on this bill.

Testimony from Lisa Sakamoto Prepared for the House Committee on Finance In Support of HB 2202 HD1 Wednesday, February 19, 2020, at 2 p.m.

Dear Chair Luke, Vice Chair Cullen and Honorable Members,

My name is Lisa Sakamoto and I fully support HB 2202 HD1. I am a parishioner of Mary Star of the Sea. I am also the Diocesan Finance Officer for the Diocese of Honolulu.

I am also the primary caregiver for my mother who is 91 years old and my father who is 87 years old. I have had several conversations with my parents about their after-life care. They did not plan ahead and do not have any burial plots so we are struggling to determine what would be the best option for our family. If my parish was allowed to build a columbaria on church grounds, my parents would welcome this as part of their after-life care. For my family, it would allow us to be able to attend Mass on Sundays and then visit with them when weekly after or before Mass. When it is time for my husband and I to leave this earth, we would be able to be with my parents and my two sons, who attend mass at Mary Star of the Sea could continue the tradition of visiting all of us in one place and not only during the holidays or our birthdays! Most importantly, it would provide my family with an affordable option for after-life care.

I too would like to be able to see a proper resting place in our place of worship. The current law as written, does not legally or feasibly allow the church to provide this important service.

Please consider passing House Bill 2202 HD1 so we can care for our family in their after-life. Either bills will allow our faithful to care for their after-life care in the place of worship.

Thank you for your time and attention on this very important matter. I respectfully encourage you to support the passage of this bill.

With aloha, Lisa Sakamoto

HB-2202-HD-1

Submitted on: 2/15/2020 8:46:29 AM

Testimony for FIN on 2/19/2020 2:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Alan Urasaki	Individual	Support	No

Comments:

All Buddhist temples have columbariums that serve temple members and their families. I am in support.

<u>HB-2202-HD-1</u> Submitted on: 2/18/2020 11:21:08 AM

Testimony for FIN on 2/19/2020 2:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Kekoa McClellan	Individual	Support	Yes

Comments:

Paulette Adams

Retired and parishioner of St Michael the Archangel, Kona, Hawaii

Aloha Chair Luke, Vice Chair Cullen, and members of the House Finance Committee.

My name is Paulette Adams and I am writing to you in support of HB2202 HD1. I am a lifelong and multi generational Catholic, and throughout the years, my family and I have relied on our faith and our parish community to guide and support us through the everyday challenges we all face. Words cannot express the importance our Church has played in our well-being and those of many others.

Knowing that our spiritual needs would continue to be cared for in our after life and that generations of our 'ohana would be buried side by side in a place that means so much to us, is immeasurable.

This is something I have thought about often, especially as I get older. I can say, unequivocally that I would like nothing more than to rest in peace in our place of worship.

The passage of HD 2202 HD1 would be a blessing to me and to the hundreds of other local families who wish to rest in eternal peace in a place that has brought them much joy, peace and strength throughout their lives.

I urge you to support the passage of HB2202 HD1

Mahalo,

Paulette Adams

Walter T.Y. Lau

Accountant and parishioner of St. Pius X Catholic Church

Aloha Chair Luke, Vice Chair Cullen, and members of the House Finance Committee.

My name is Walter T.Y. Lau and I am writing to you in support of HB2202 HD1. I am a fifth generation Catholic, and throughout the years, my family and I have relied on our faith and our parish community to guide and support us through the everyday challenges we all face. Words cannot express the importance our Church has played in our well-being and those of many others.

Knowing that our spiritual needs would continue to be cared for in our after life and that generations of our 'ohana would be buried side by side in a place that means so much to us, is immeasurable.

This is something I have thought about often, especially as my wife and I get older. We've had conversations with our children as to what we want when we pass, and I can say, unequivocally, that myself, my wife and my children would like nothing more than to rest in peace in our place of worship.

The passage of HD 2202 HD1 would be a blessing to us and to the hundreds of other local families who wish to rest in eternal peace in a place that has brought them much joy, peace and strength throughout their lives.

With Aloha,

Walter T.Y. Lau

2308 Liloa Rise

Honolulu, HI 96822

Phone 216-1128

MARVIN H. UEHARA

94-1022 Leomana Place • Waipahu, HI 96797 • (808) 676-7719

February 17, 2010

To Whom It May Concern:

Aloha. My name is Marvin Uehara and I am writing in support of HB 2202 HD1. My wife has been a Catholic since infancy, but it was only 16 years ago that I converted to Catholicism. We have attended mass every week for many years and have volunteered at the church extensively.

A few years ago, we were informed that our church, Resurrection of the Lord in Waipio, was considering installing a columbarium. Although we both have burial plots, we began to consider the possibility of being buried at our house of worship where the environment is much more spiritual, beautiful and peaceful. Subsequently, we learned that there were legal obstacles to building a columbarium and that passage of this bill would make it possible to get our columbarium. I'm certain many others would love to have the opportunity to be buried, or have their loved ones be buried where they worship. So please support HB 2202 HD1.

On a related matter, I have seen reports on the desire of Hawaiian Memorial Park to expand their cemetery and the opposition by the neighbors. Given that the oldest baby boomers are in their early seventies, the pressure to build cemeteries or to expand existing ones in Hawaii will increase. Allowance of new sources of burial locations is a positive development.

Marvin H. Uehara

IVAN M. LUI-KWAN

Pacific Guardian Center, Makai Tower 733 Bishop Street, Suite 1900 Honolulu, Hawaii 96813

February 18, 2020

Testimony of Ivan M. Lui-Kwan In Support of HB2202 Hearing Before:

House Committee on Finance

Date, Time and Place: February 19, 2020 at 2:00 p.m. in Room 308

Dear Chair Luke, Vice Chair Cullen and Members of the Committee:

I support HB2202. As a Catholic, I believe there is a need for a columbarium program within the Catholic Church's designated places of worship. An appropriately managed columbarium program by the Catholic Church would facilitate families being able to be laid to rest together. Further, a columbarium program would provide spiritual unity and convenience for visiting families.

Mahalo for allowing me to provide this testimony in support of HB2202.

Aloha Ke Akua,

Ivan M. Lui-Kwan

I_D.C.K

Name: Dara Perreira

Human Resources Director and parishioner of Holy Cross Catholic Church

Aloha Chair Luke, Vice Chair Cullen, and members of the House Finance Committee.

My name is Dara Perreira and I am writing in support of HB2202 HD1. I am a parishioner of Holy Cross Catholic Church on Kaua`i. My grandparents are buried there and at this point will not have a chance to be buried there as well due to laws and other legal issues that do not make it feasible for Holy Cross to provide this opportunity for me.

There are no other Catholic Churches that I could be buried at. I believe as a Catholic that a proper burial is important and I feel that many other Catholics would also feel the same.

Please allow me to practice my faith and to be buried at my place of worship. Please pass HB2202 HD1.



HB-2202-HD-1

Submitted on: 2/18/2020 5:47:57 PM

Testimony for FIN on 2/19/2020 2:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Mary Pat Waterhouse	Individual	Support	No

Comments:

Dear Chair Luke and Members of Finance Committee,

I am in strong support of this bill. It allows individuals the freedom of being buried at their church or temple.

Please pass this bill.

Mary Pat Waterhouse

HOLY TRINITY CATHOLIC CHURCH





FEBRUARY 12,2020

ALOHA: CHAIR LUKE, VICE CHAIR CULLEN, AND MEMBERS OF THE HOUSE FINANCE COMMITTEE:

I AM WRITING TO YOU IN SUPPORT OF HB2202 HD1. I AM A VOTING RESIDENT OF HAWAI'I FOR THE PAST 25 YEARS AND HAVE PASTORED THREE CHURCH COMMUNITIES HERE ON OAHU DURING THIS TIME. I FEEL IT IS IMPORTANT THAT THE CHRISTIAN COMMUNITY CAN BE ASSURED THAT THEY, AND THEIR LOVED ONES, WOULD BE ABLE TO BE BURIED IN A CHURCH CEMETERY IF SO DESIRED.

THE PASSAGE OF HD2202 HD1 WILL BE A BLESING TO THOUSANDS OF HAWAIIAN CITIZENS OF VARIOUS FAITH BACKGROUNDS. BEING ABLE TO BE BURIED IN THEIR PLACE OF WORSHIP IS A WAY TO TRULY EMBRACE THE "ETERNAL" ALOHA SPIRIT.

I ASK THAT YOU AND YOUR COLLEGUES ENDORSE THIS BILL BY VOTING IN ITS FAVOR.

Fir. Webel w. Falton

FR. MICHEL DALTON, O.F.M. CAP

PASTOR

5919 KALANIANAOLE HIGHWAY * HONOLULU, HAWAII 96821 PHONE: (808) 396-0551 • FAX: (808) 396-1380