DAVID Y. IGE GOVERNOR

JOSH GREEN M.D. LT. GOVERNOR



STATE OF HAWAII DEPARTMENT OF TAXATION

P.O. BOX 259 HONOLULU, HAWAII 96809 PHONE NO: (808) 587-1540 FAX NO: (808) 587-1560

To: The Honorable Sean Quinlan, Chair

The Honorable Daniel Holt, Vice Chair

and Members of the House Committee on Economic Development

From: Isaac W. Choy, Director

Department of Taxation

Date: Friday, February 11, 2022

Time: 10:00 A.M.

Place: Via Video Conference, State Capitol

Re: H.B. 2414, Relating to General Excise Tax Exemptions

The Department of Taxation (Department) appreciates the intent of H.B. 2414 and offers the following comments for your consideration.

H.B. 2414 adds a new section to chapter 237, Hawaii Revised Statutes (HRS), exempting "all gross proceeds or income arising from the manufacture, production, packaging, and sale of diapers within the state." The measure further specifies that "diapers" are defined to include both washable and disposable absorbent garments worn by infants and toddlers. The measure takes effect on July 1, 2022.

The Department respectfully requests that any changes to the GET be made effective on January 1, 2023. This delay will avoid mid-year changes to taxation while also providing sufficient time to make the necessary form and computer system modifications.

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

EMPLOYEES' RETIREMENT SYSTEM
HAWAI'I EMPLOYER-UNION HEALTH BENEFITS TRUST FUND

OFFICE OF THE PUBLIC DEFENDER

STATE OF HAWAI'I
DEPARTMENT OF BUDGET AND FINANCE

P.O. BOX 150 HONOLULU, HAWAI'I 96810-0150 CRAIG K. HIRAI

GLORIA CHANG DEPUTY DIRECTOR

ADMINISTRATIVE AND RESEARCH OFFICE BUDGET, PROGRAM PLANNING AND MANAGEMENT DIVISION FINANCIAL ADMINISTRATION DIVISION OFFICE OF FEDERAL AWARDS MANAGEMENT (OFAM)

WRITTEN ONLY

TESTIMONY BY CRAIG K. HIRAI
DIRECTOR, DEPARTMENT OF BUDGET AND FINANCE
TO THE HOUSE COMMITTEE ON ECONOMIC DEVELOPMENT
ON
HOUSE BILL NO. 2414

February 11, 2022 10:00 a.m. Room 312 and Videoconference

RELATING TO GENERAL EXCISE TAX EXEMPTIONS

The Department of Budget and Finance (B&F) offers comments on this bill.

House Bill No. 2414 adds a new section to Chapter 237, HRS, to establish a general excise tax exemption for the gross proceeds or income from the manufacturing, production, packaging, and sale of diapers.

B&F notes that the federal American Rescue Plan (ARP) Act restricts states from using ARP Coronavirus State Fiscal Recovery Funds (CSFRF) to directly or indirectly offset a reduction in net tax revenue resulting from a change in law, regulation, or administrative interpretation beginning on March 3, 2021, through the last day of the fiscal year in which the CSFRF have been spent. If a state cuts taxes during this period, it must demonstrate how it paid for the tax cuts from sources other than the CSFRF, such as:

- By enacting policies to raise other sources of revenue;
- By cutting spending; or
- Through higher revenue due to economic growth.

If the CSFRF provided have been used to offset tax cuts, the amount used for this purpose must be repaid to the U.S. Treasury.

The U.S. Department of Treasury has issued rules governing how this restriction is to be administered. B&F will be working with the money committees of the Legislature to ensure that the State of Hawai'i complies with this ARP restriction.

Thank you for your consideration of our comments.



February 9, 2022

To: Senator Sean Quinlan, Senator Daniel Holt, and Members of the House Committee on Economic Development

Re: HB – Relating to General Excise Tax Exemptions; Diapers

Aloha Senator Sean Quinlan, Senator Daniel Holt, and Members of the House Committee on Economic Development -

My name is Jessica Histo, and I am the founder and president of the Hawai'i Diaper Bank, the state's first nonprofit organization dedicated to providing diapers, wipes and other basic essentials to low-income families with young children. I am writing in support of HB 2414, establishing a general excise tax exemption for the gross proceeds or income from the manufacture, production, packaging, and sale of diapers.

One out of every three families struggle with diaper need (the inability to provide a sufficient supply of diapers to keep their child clean, dry, and healthy). Unlike many other necessities, there is currently no governmental assistance for purchasing diapers. As a result, the average low-income family spends about \$1,000/year on diapers, a substantial portion of their annual income. To make ends meet, some families report "stretching" the time between diaper changes. This can and often does lead to diaper rash, skin breakdown and other painful infections. Aside from the obvious health issues that are implicated when there is not an adequate supply of diapers for a child, almost three in five parents who experience diaper need report missing work or school because they do not have enough diapers to drop their children off at childcare. Therefore, lack of diapers not only prevents children from accessing early educational, it also prevents their parents from returning to the work force, thereby reinforcing the cycle of diaper need. HB2414 would aid our fight against diaper need for those already working hard to make their families economically stable by eliminating barriers to employment and/or education.

I appreciate the opportunity to provide testimony in support of HB2414. Since our founding, Hawai'i Diaper Bank has distributed more than 1 million donations to families like the M.L Ohana, who until recently, were living out of their car. In addition to providing diapers, wipes, and other essentials, we connected the family to partner organizations who assisted with housing, employment, and health care services. A sufficient diaper supply provides immediate relief to families who are struggling to provide the basics for their children and allows parents to tackle other issues like paying rent and utilities, getting food on the table, and supporting the healthy development of their children. I respectfully request your support of HB2414 so that the families we serve, who fight every day to keep their children safe and healthy, have a chance to succeed.

Mahalo Nui Loa,

Founder and President

Hawaii DIAPER BANK FOR OUR KEIKI

jessica@hawaiidiaperbank.org (808)-385-1167



February 9, 2022

Rep. Sean Quinlan, Chair Rep. Daniel Holt, Vice Chair House Committee on Economic Development

Re: HB-2414-general excise tax exemption; diaper Hawaii State Capitol, Room 312 10AM, 2/11/2022

Chair Quinlan, Vice Chair Holt, and committee members,

On behalf of the Aloha Diaper Bank, We write in support of HB2414, which would establish a general excise tax exemption on diapers.

The Aloha Diaper Bank is a local non-profit that has provided over 300,000 essential diapers to low-income families, the homeless, and women in crisis for the past three years. Through our work, we have met many families struggling to make ends meet and a tax exemption on diapers would help limited diaper budgets stretch further.

On average, in Hawai'i, diapers can cost up to \$100 a month, that \$4.50 in taxes for a month supply of diapers. If the general excise tax on diapers was exempted that would provide Hawai'i families with additional monies that can purchase a gallon of milk, a carton of eggs, or a public school lunch for an older child. Unlike a tax credit, an exemption on sales tax is an immediate benefit to the family buying diapers. It would require less cost to administer than a tax credit would, and it arrives at the time the family needs it most—when they are buying diapers. Moreover, it does not require that parents make enough income to pay income tax, as many tax credit programs do.

There are currently 14 states and the District of Columbia that do not tax diapers that includes five states with no sales tax and nine states that specifically exempt diapers. Let's add Hawai'i to that list! I appreciate the opportunity to provide testimony in support of HB 2414 and respectfully request the committee to support this measure.

Thank you,

Executive Director

Catherine Kerch

Vice President

Submitted on: 2/9/2022 2:47:09 PM

Testimony for ECD on 2/11/2022 10:00:00 AM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
Leina'ala Henriques	Nest for Families a Program of Multiplier	Support	No

Comments:

To whom it may concern,

I emphatically support HB2414. The Hawai'i Diaper Bank has proven to be an invaluable resource for keiki in our community. I have lost count of how many of the families in need I work with, that the Hawai'i Diaper Bank has been able offer diapers to. I know this has been a huge relief for these families, especially during pandemic times. When I am able to bring them diapers the huge smiles on their faces says it all. Anything we can do to help this amazing organization stay in operation and hopefully expand in the future to touch more lives will greatly benefit our communities.

Thank you for your time.

Sincerely,

Leina'ala Henriques

Peer Parent Educator- Perinatal Lead

Nest for Familes, a Program of Multiplier



Supporting families and communities in providing love and care for our children... since 1979

February 9, 2022

To: Senator Sean Quinlan, Senator Daniel Holt, and Members of the House Committee on Economic Development

Re: HB 2414: Relating to General Excise Tax Exemptions; Diapers

Aloha Senator Sean Quinlan, Senator Daniel Holt, and Members of the House Committee on Economic Development -

My name is Stacy Brown, and I am the director of Family Support Hawaii's (FSH) Early Head Start program. I am writing in support of **HB 2414**, establishing a general excise tax exemption for the gross proceeds or income from the manufacture, production, packaging, and sale of diapers.

One out of every three families struggle with diaper need (the inability to provide a sufficient supply of diapers to keep their child clean, dry, and healthy). Unlike many other necessities, there is currently no governmental assistance for purchasing diapers. As a result, the average low-income family spends about \$1,000/year on diapers, a substantial portion of their annual income. To make ends meet, some families report "stretching" the time between diaper changes. This can and often does lead to diaper rash, skin breakdown and other painful infections. Aside from the obvious health issues that are implicated when there is not an adequate supply of diapers for a child, almost three in five parents who experience diaper need report missing work or school because they do not have enough diapers to drop their children off at childcare. Therefore, lack of diapers not only prevents children from accessing early educational, it also prevents their parents from returning to the work force, thereby reinforcing the cycle of diaper need. HB2414 would aid our fight against diaper need for those already working hard to make their families economically stable by eliminating barriers to employment and/or education.

I appreciate the opportunity to provide testimony in support of HB2414. FSH works with the Hawai'i Diaper Bank, and since our partnership began in September 2018 has provided more than 58,000 diapers to low income families on Hawai'i Island. A sufficient diaper supply provides immediate relief to families who are struggling to provide the basics for their children and allows parents to tackle other issues like paying rent and utilities, getting food on the table, and supporting the healthy development of their children. The low-income families with which we work are extremely grateful for the monthly allotment of diapers that they receive from the Hawai'i Diaper Bank. I respectfully request your support of HB2414 so that the families we serve, who fight every day to keep their children safe and healthy, have a chance to succeed.

Mahalo Nyi Loa,

Stacy Brown-Early Head Start Director, Family Support Hawaii; sbrown@fsswh.org; (808) 443-8530





Hawai'i Children's Action Network Speaks! is a nonpartisan 501c4 nonprofit committed to advocating for children and their families. Our core issues are safety, health, and education.

To: House Committee on Economic Development

Re: HB 2414 - Relating to General Excise Tax Exemptions

Hawai'i State Capitol, Via Videoconference, Conference Room 312

February 11, 2022, 10:00 AM

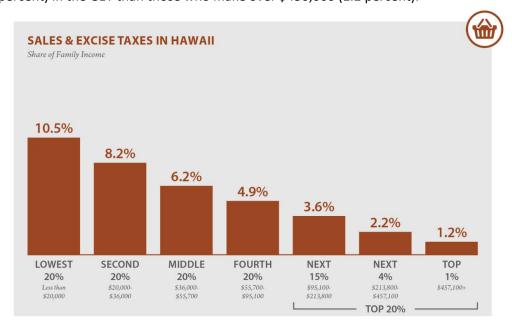
Dear Chair Quinlan, Vice Chair Holt, and committee members,

On behalf of Hawai'i Children's Action Network Speaks!, I am writing in SUPPORT of HB 2414, relating to general excise tax exemptions. This bill would establish a general excise tax exemption for the gross proceeds or income from the manufacture, production, packaging, and sale of diapers.

Hawai'i's tax system is upside down. Families who earn less than \$20,000 per year pay 15 percent of their income in state and local taxes, while those who make over \$450,000 pay only about 9 percent. In fact, our state saddles our low-income families with the second-heaviest state and local tax burden in the nation.¹

The main reason that low-income families pay more than those at the top is the General Excise Tax (GET), which is applied to nearly all goods and services in Hawai'i. It hits our low-income and working-class families harder because they spend almost all of their earnings on items and services that are taxed by the GET.

That means that Hawai'i families who earn less than \$20,000 per year pay almost nine times as much of their income (10.5 percent) in the GET than those who make over \$450,000 (1.2 percent).²



¹ Institute on Taxation and Economic Policy, https://itep.org/whopays/hawaii/

² Institute on Taxation and Economic Policy, https://itep.org/whopays/hawaii/



Diapers are a major expense for Hawaii families with small children. Diapers are essential to babies' and toddlers' health, and they each require at least 50 diaper changes per week, or 200 diaper changes per month. But one in three families struggle to afford clean diapers for their children, according to the National Diaper Bank Network.³

The regressive nature of the GET makes it difficult for many families to afford basic life necessities, such as diapers. And while several states that exempt diapers from sales or excise tax, Hawaii does not.⁴ Hawaii should follow these states by exempting diapers and menstrual products from the GET.

Mahalo for the opportunity to provide this testimony. Please help alleviate the tax burden on local families by exempting diapers from the GET, by passing this bill.

Thank you,

Nicole Woo
Director of Research and Economic Policy

³ National Diaper Bank Network, https://nationaldiaperbanknetwork.org/state-issues/

⁴ National Diaper Bank Network, https://nationaldiaperbanknetwork.org/state-issues/



TESTIMONY OF TINA YAMAKI PRESIDENT RETAIL MERCHANTS OF HAWAII February 10, 2022

Re: HB 2414 RELATING TO GENERAL EXCISE TAX EXEMPTION

Good morning, Chairperson Quinlan and members of the House Committee on Economic Development. I am Tina Yamaki, President of the Retail Merchants of Hawaii and I appreciate this opportunity to testify.

The Retail Merchants of Hawaii was founded in 1901, RMH is a statewide, not for profit trade organization committed to the growth and development of the retail industry in Hawaii. Our membership includes small mom & pop stores, large box stores, resellers, luxury retail, department stores, shopping malls, local, national, and international retailers, chains, and everyone in between.

We are in support of HB 2414 Relating to General Excise Tax Exemption. This measure establishes a general excise tax exemption for the gross proceeds or income from the manufacture, production, packaging, and sale of diapers.

This tax exemptions would make diapers more affordable, especially to low-income families. The National Diaper Bank Network estimates that babies need about 50 diapers changes per week or 200 diapers a month. By reducing the sales tax, families can buy two additional diapers for every percentage point reduction in the sales tax for the same money they would have used to buy 200 diapers with tax.

We hope that this measure would be extended to adult diapers as well. This will also help with the elderly who are on fixed income but also needs to use adult diapers.

We have all seen the price increases when we go to the grocery store or purchase new shoes or clothing. An exemption from the General Excise Tax would be especially beneficial to all parents, especially low-income households.

Mahalo again for this opportunity to testify.

Submitted on: 2/10/2022 9:01:17 AM

Testimony for ECD on 2/11/2022 10:00:00 AM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
Heidi Teraoka	Neighborhood Place of Kona	Support	No

Comments:

Neighborhood Place of Kona supports HB2414 because many Hawai'i families will be helped.

<u>HB-2414</u> Submitted on: 2/10/2022 9:13:19 AM Testimony for ECD on 2/11/2022 10:00:00 AM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
Sharon Sakoda	Hilo Crescent City Lions Club	Support	No

Comments:

I support HB2414.

TAX FOUNDATION OF HAWAII

126 Queen Street, Suite 305

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: GENERAL EXCISE, Exemption for Diaper Manufacturing

BILL NUMBER: HB 2414

INTRODUCED BY: KITAGAWA, BRANCO, ELI, GATES, HASHIMOTO, ICHIYAMA, ILAGAN, JOHANSON, KAPELA, MATAYOSHI, MATSUMOTO, MORIKAWA, NISHIMOTO, PERRUSO, WILDBERGER

EXECUTIVE SUMMARY: Establishes a general excise tax exemption for the gross proceeds or income from the manufacture, production, packaging, and sale of diapers.

SYNOPSIS: Adds a new section to chapter 237, HRS, that would exempt the gross proceeds or income arising from the manufacture, production, packaging, and sale of diapers within the State.

Defines "diaper" as an absorbent garment that: (1) Is washable or disposable that may be worn by an infant or toddler who is not toilet-trained; and (2) If disposable: (A) Does not use any latex or common allergens; and (B) Meets or exceeds the quality standards for diapers commercially available through retail sale in the following categories: (i) Absorbency (with acceptable rates for first and second wetting); (ii) Waterproof outer cover; (iii) Flexible leg openings; and (iv) Refastening closures.

EFFECTIVE DATE: July 1, 2022.

STAFF COMMENTS: The use of the tax system to provide financial assistance in the form of preferential tax treatment under the general excise tax is an inefficient use of the tax system. This preferential treatment proposed in this measure amounts to nothing more than a subsidy as there is no obvious undue burden of taxes. If this measure is enacted, it will provide one industry with preferential treatment. That is bad tax policy.

It should be remembered that giving tax breaks to one select group of taxpayers comes at the expense of all other taxpayers. Rather than singling out a particular area for tax relief, concurrent efforts must be made to improve Hawaii's business climate to enhance the economic prospects for all businesses.

If lawmakers want to subsidize this specific industry, then an appropriation of funds is far more accountable as taxpayers will then know who is to receive the subsidy, how much is being spent and then they can judge whether or not this is an appropriate use of state taxpayer dollars.

Digested: 2/9/2022

Submitted on: 2/10/2022 10:24:55 AM Testimony for ECD on 2/11/2022 10:00:00 AM



Submitted By	Organization	Testifier Position	Remote Testimony Requested
Sean Benito	Hilo Crescent City Lions	Support	No

Comments:

Aloha,

My name is Sean Benito, I'm the current President of the Hilo Crescent City Lions Club and I support HB2414. For the past two years our Lions Club has been collecting donations for the Hawaii Diaper Bank and have done numerous service projects that benefit the Hawaii Diaper Bank. We have seen first hand of the need to have HB2414 and is so important for our families in Hawaii.

Mahalo, Sean Benito, President of the Hilo Crescent City Lions

February 10th, 2022 The Honorable Sean Quinlan Chair, House District 47 Hawaii State Capitol, Room 304 Honolulu, HI 96813



RE: HB 2414- Excise Tax Exemption on Diapers

Dear Chair Quinlan,

We are writing to respectfully request your support of House Bill 2414, to exempt diapers from the general excise tax in Hawaii. This is important tax reform for families which will in turn yield economic and health benefits for children and parents across the state.

Hawaii has two National Diaper Bank Network members that distributed more than 200,000 diapers in 2020. General excise tax levied on diapers impact both families and diaper banks. Spending additional money on diapers makes it difficult for families to afford these and other necessities, increasing the need for diaper banks to fill the gap. Exempting diapers from the general excise tax will support families in ensuring a healthy start for their children by reducing costs and helping them make ends meet.

Diapers Are Necessary for Healthy Children and Healthy Families

Diapers are critical to the health of infants and toddlers, as well as the economic and emotional well-being of families. Children go through 6-12 diapers each day during their first two to three years. Without enough diapers, infants and toddlers are at risk of skin infections, open sores, urinary tract infections, and other conditions that may require medical attention.¹

While diapers are a recognized material basic necessity, one in three mothers report struggling to provide enough diapers for her child—a condition known as diaper need.² Diaper need forces many parents to take unsafe measures, including delaying changing a diaper to make their supply last longer (48%) and reusing a disposable diaper (32%)³, according to a survey of food bank clients.

Diapers Impact Economic Well-Being

Diapers significantly impact a family's budget and the lack of a sufficient supply has serious economic ramifications.. An adequate monthly supply of diapers costs between \$72 and \$100,

¹ Adalat, S., Wall, D., & Goodyear, H. (2007). Diaper dermatitis-frequency and contributory factors in hospital attending children. Pediatric Dermatology, 24(5), 483-488

² Raver, C., Letourneau, N., & D'Agostino, H. (2010). Huggies® every little bottom study: Diaper need in the U.S. and Canada. (Report commissioned by Huggies).

³ Waxman, E., Santos, R., Daley, K., Fiese, B., Koester, B., & Knowles, E. (2013). In short supply: American families struggle to secure everyday esssentials (Report by Feeding America)

depending on where a family lives. If a family has to buy diapers in small packs at the local convenience store, the cost can be much higher. This particularly impacts low-wage families. The Center for Economic Policy Research estimates that the poorest fifth of U.S. families spend nearly 14% of their post-tax income on diapers.

In addition, most child care centers require parents to provide a full day's or week's supply of disposable diapers when caring for a baby or toddler. When low-income families cannot afford enough diapers, parents cannot go to work. Meanwhile, there is very little support for families struggling with diaper need. SNAP and WIC cannot be used for diapers, and there is no federal funding stream for diaper banks.

When diaper need is a barrier to child care, adults miss an average of four workdays a month, perpetuating a vicious cycle of poverty.⁴ The study also found that adult income increased by \$11 for every \$1 invested in diaper assistance, as better access to child care created more time for employment and to attend educational and training programs.

We thank you for your time, attention, and leadership. Please consider passing HB 2414 out of the House Committee on Economic Development in order to provide relief for Hawaiian Families. We are readily available to provide additional information, answer questions, and discuss these issues at your convenience.

Sincerely,

Phillip Vander Klay Director of Policy and Government Relations National Diaper Bank Network

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⁴ Carstensen, F., Gunther, P. (2018) Better Health of Children: The Social and Economic Impact of the Connecticut Diaper Bank. Connecticut Center for Economic Analysis. available at https://ccea.uconn.edu/2018/05/05/betterhealth-of-children-the-social-and-economic-impacts-of-the-connecticut-diaper-bank/

LATE *Testimony submitted late may not be considered by the Committee for decision making purposes.



1050 Bishop St. PMB 235 | Honolulu, HI 96813 P: 808-533-1292 | e: info@hawaiifood.com

Executive Officers

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Paul Kosasa, ABC Stores, Advisor
Derek Kurisu, KTA Superstores, Advisor
Toby Taniguchi, KTA Superstores, Advisor
Joe Carter, Coca-Cola Bottling of Hawaii, Immediate Past Chair

TO: Committee on Economic Development

Rep. Sean Quinlan, Chair Rep. Daniel Holt, Vice Chair

FROM: HAWAII FOOD INDUSTRY ASSOCIATION

Lauren Zirbel, Executive Director

DATE: February 11, 2022

TIME: 10am

PLACE: Via Videoconference

RE: HB2414 Relating to General Excise Tax Exemptions

Position: Support

The Hawaii Food Industry Association is comprised of two hundred member companies representing retailers, suppliers, producers, and distributors of food and beverage related products in the State of Hawaii.

HFIA is in support of this measure to establish a general excise tax exemption for the gross proceeds or income from the manufacture, production, packaging, and sale of diapers. We believe that sales of food and other necessary items, such as diapers should be exempted from the GET. Taxing these items disproportionately impacts lower income Hawaii consumers. We urge the Committee to pass this measure and to consider broader measures to remove regressive taxes on other necessary items and food. We thank you for the opportunity to testify.



Submitted on: 2/9/2022 4:28:18 PM

Testimony for ECD on 2/11/2022 10:00:00 AM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
Gregory Ayau	Individual	Support	No

Comments:

Obtaining a tax exemption will assist so many families in Hawaii. I fully support the GE tax exemption request.

Submitted on: 2/9/2022 5:29:45 PM

Testimony for ECD on 2/11/2022 10:00:00 AM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
Ann S Freed	Individual	Support	No

Comments:

Aloha Chair Quinlan, Vice Chair Holt and members,

I strongly support this measure. In my many years of advocacy on behalf of women and girls in Hawai`i I have found that those below the poverty line are too often adversely affected by the regressive GET.

Tax relief for those families in need of diapers, which are very expensive, will help ease some of the burden on women and their families in Hawai`i.

Mahalo,

Ann S. Freed

Life-time Feminist in Mililani

Submitted on: 2/9/2022 5:42:08 PM

Testimony for ECD on 2/11/2022 10:00:00 AM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
Jeremie Evangelista	Individual	Support	No

Comments:

I support exempting diapers and similar products from the general excise tax. The GE tax is regressive and disproportionately affects low income and poverty stricken households. These are the household is that most sorely need a break in order to get the necessities of life which diapers and similar products are.

<u>HB-2414</u> Submitted on: 2/9/2022 9:10:22 PM

Testimony for ECD on 2/11/2022 10:00:00 AM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
Hannah London	Individual	Support	No

Comments:

I support HB2414 because no parents should have to decide between food and diapers.

<u>HB-2414</u> Submitted on: 2/10/2022 8:24:31 AM

Testimony for ECD on 2/11/2022 10:00:00 AM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
Angelina Montgomery	Individual	Support	No

Comments:

I support HB2414 because it will help so many Hawai'i Families!

Submitted on: 2/10/2022 9:14:36 AM

Testimony for ECD on 2/11/2022 10:00:00 AM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
Beverly Stanich	Individual	Support	No

Comments:

Aloha from Maui and mahalo for considering the merits of this proposed bill. As a staff member of a nonprofit that partners with an agency that provides emergency diapers for families in need, my experiences with families with infants and toddlers support this bill. Every family we help, without exception is trying their best to manage the challenges of living in Hawai'i while raising young children and providing for their care. The tax relief provided by this proposed bill is one small but significant way we can recognize and support our families in providing for our youngest children with this essential need.

Malama pono

Submitted on: 2/10/2022 11:10:35 AM Testimony for ECD on 2/11/2022 10:00:00 AM



_	Submitted By	Organization	Testifier Position	Requested
	Laura Ramirez	Individual	Support	No

Comments:

Aloha,

I support this bill and urge you to pass it. Diapers are EXPENSIVE! Families should still have enough money to buy food for their keiki after paying for the diapers they need.

Mahalo,

Laura Ramirez

Submitted on: 2/10/2022 12:32:26 PM

Testimony for ECD on 2/11/2022 10:00:00 AM



Submitted By	Organization	Testifier Position	Requested
Deb Foy	Individual	Support	No

Comments:

I support the exemption of the general excise tax on the basic life necessities, such as diapers.

All of the familes I help are either low income or homeless. Providing diapers for the families help them in obtaing other basic necessities for every day living.

Submitted on: 2/10/2022 4:00:39 PM

Testimony for ECD on 2/11/2022 10:00:00 AM



Submitted By	Organization	Testifier Position	Remote Testimony Requested
Jhernie Evangelista	Individual	Support	No

Comments:

I fully SUPPORT this bill as it will help to mitigate the high cost of living and child-rearing in the state of Hawai'i.