

STAND. COM. REP. NO. 1242

Honolulu, Hawaii

MAR 22 2023

RE: H.B. No. 619

H.D. 2

Honorable Ronald D. Kouchi
President of the Senate
Thirty-Second State Legislature
Regular Session of 2023
State of Hawaii

Sir:

Your Committee on Agriculture and Environment, to which was referred H.B. No. 619, H.D. 2, entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose and intent of this measure is to establish an income tax credit for qualified farms that donate eligible food products or prepared food to food banks or food pantries located in the State.

Your Committee received testimony in support of this measure from the Department of Agriculture, one member of the Maui County Council, Ulupono Initiative, Hawai'i Public Health Institute, Ponoholo Ranch Limited, Hawai'i Farmers Union United, Hawai'i Farm Bureau, Kuwale Ridge Farms, and nine individuals. Your Committee received comments on this measure from the Department of Taxation and Tax Foundation of Hawaii.

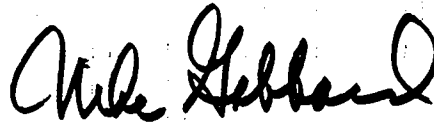
Your Committee finds that food insecurity has been a concern for many households in the State and was further exacerbated by the coronavirus disease 2019 pandemic. Local farmers often have surplus produce that goes to waste because it cannot be sold or stored for long periods. By donating this food to food banks, farmers can help increase the amount of food available to food bank recipients. This measure provides a financial incentive to



local farms that donate food to local food banks, thus decreasing food insecurity.

As affirmed by the record of votes of the members of your Committee on Agriculture and Environment that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 619, H.D. 2, and recommends that it pass Second Reading and be referred to your Committee on Ways and Means.

Respectfully submitted on
behalf of the members of the
Committee on Agriculture and
Environment,



MIKE GABBARD, Chair



