

**JOSH GREEN, M.D.**  
Governor

**SYLVIA LUKE**  
Lt. Governor



**SHARON HURD**  
Chairperson, Board of Agriculture

**MORRIS M. ATTA**  
Deputy to the Chairperson

State of Hawai'i  
**DEPARTMENT OF AGRICULTURE**  
KA 'OIHANA MAHI'AI  
1428 South King Street  
Honolulu, Hawai'i 96814-2512  
Phone: (808) 973-9600 FAX: (808) 973-9613

**TESTIMONY OF SHARON HURD**  
**CHAIRPERSON, BOARD OF AGRICULTURE**

**BEFORE THE SENATE COMMITTEE ON AGRICULTURE AND ENVIRONMENT**

**MONDAY, MARCH 13, 2023**  
**1:15 P.M.**

**CONFERENCE ROOM 224 AND VIDEO CONFERENCING**

**HOUSE BILL NO. 608 HD2**  
**RELATING TO TAXATION**

Chair Gabbard and Members of the Committee:

Thank you for the opportunity to testify on House Bill 608 HD2, which adds a new section to Chapter 235, HRS, to establish an income tax credit for organic food production. The Department supports this measure with the following comments.

The Department acknowledges the need to reduce the cost burden on local farmers and emerging young farmers. This measure provides a welcome relief to local organic farming operations that are often smaller and incur a higher cost of production as compared to conventional farming operations.

Finally, the Department appreciates all efforts to lower the cost burden facing qualified farming operations across the state but defers to the Department of Taxation with respect to the proposed new section in Chapter 235, HRS.

Thank you for your consideration on this measure.



JOSH GREEN M.D.  
GOVERNOR

SYLVIA LUKE  
LT. GOVERNOR



STATE OF HAWAII  
DEPARTMENT OF TAXATION

Ka 'Oihana 'Auhau  
P.O. BOX 259

HONOLULU, HAWAII 96809  
PHONE NO: (808) 587-1540  
FAX NO: (808) 587-1560

GARY S. SUGANUMA  
DIRECTOR

KRISTEN M.R. SAKAMOTO  
DEPUTY DIRECTOR

**TESTIMONY OF  
GARY S. SUGANUMA, DIRECTOR OF TAXATION**

**TESTIMONY ON THE FOLLOWING MEASURE:**

H.B. No. 608, H.D.2, Relating to Taxation

**BEFORE THE:**

Senate Committee on Agriculture and Environment

**DATE:** Monday, March 13, 2023

**TIME:** 1:15 p.m.

**LOCATION:** State Capitol, Room 224

Chair Gabbard, Vice-Chair Richards III, and Members of the Committee:

The Department of Taxation ("Department") offers the following comments regarding H.B. 608, H.D.2, for your consideration.

H.B. 608, H.D.2, adds a new section to chapter 235, Hawaii Revised Statutes (HRS), to create a nonrefundable organic foods production tax credit. The credit is equal to the qualified expenses of the qualified taxpayer, up to an unspecified amount. "Qualified expenses" and "qualified taxpayer," among other included terms, are defined within the measure. The bill sets an unspecified aggregate cap and requires the Hawaii Department of Agriculture (HDOA) to certify the amount of the tax credit for each taxpayer.

This measure has a defective effective date of June 30, 3000 and applies to taxable years beginning after December 31, 2023, and shall be repealed on December 31, 2033.

The Department defers to HDOA on its ability to certify this credit and administer the aggregate cap, but respectfully requests that a third-party certification requirement be maintained, as the Department lacks subject-matter expertise to determine eligibility for and to administer this credit.

Department of Taxation Testimony  
H.B. 608, H.D.2  
March 13, 2023  
Page 2 of 2

The Department further notes that it is able to administer this bill for taxable years beginning after December 31, 2023.

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

**HB-608-HD-2**

Submitted on: 3/10/2023 4:38:51 PM

Testimony for AEN on 3/13/2023 1:15:00 PM

| <b>Submitted By</b> | <b>Organization</b>                   | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------------------------|---------------------------|------------------------|
| William C Wakefield | Testifying for Wakefield & Sons, Inc. | Support                   | Written Testimony Only |

Comments:

Dear Honorable Senators, March 10, 2023

Our ‘ohana has three small certified organic farms on the Big Island and one in transition. We organically farm mango, citrus, and turmeric/olena. Our coffee and avocado Bishop leasehold farm is now transitioning to organic. *My husband and I have been farming in Kona for about 40 years.* We took advantage of the Organic Foods Production Credit for the last 3 years that it was offered. This credit encouraged and enabled us to invest heavily in our organic farming operations. We would like our son and his family to benefit, too, along with our state’s hard working fellow farmers. With our state encouraging food sustainability, and with the growth and potential growth of agriculture in Hawaii right now, we feel this tax credit can make a difference.

PLEASE support Bill HB 608, the Organic Food Production Tax Credit to help secure the future of organic farming in our state, as this will not only impact Hawaii’s economy, the next generation of young farmers, but also the livelihood and lifestyle of our islands’ communities.

Sincerely and with much aloha,

William and Helen “Brooks” Wakefield

Wakefield & Sons, Inc. DBA Wakefield Organics, Ho’omalua Farm, Pea Nani Farm

PO Box 1454, Kealahou, Hawaii 96750

**HB-608-HD-2**

Submitted on: 3/10/2023 6:09:19 PM

Testimony for AEN on 3/13/2023 1:15:00 PM

| <b>Submitted By</b> | <b>Organization</b>                     | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---|---------------------------|------------------------|
| Bruce Corker        | Testifying for Rancho Aloha Coffee Farm | Support                   | Written Testimony Only |

Comments:

To Members of the AEN Committee:

As a certified organic farmer in Hawaii County, I strongly support HB608 and urge the Legislature to enact the measure. To move Hawaii toward food self-sufficiency, support of the type provided by this bill needs to be made available to the growing number of small farm operations in the state.

Bruce Corker

Rancho Aloha

Holualoa, Hawaii County

# TAX FOUNDATION OF HAWAII

126 Queen Street, Suite 305

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: INCOME, Organic Foods Production Tax Credit

BILL NUMBER: HB 608 HD 2

INTRODUCED BY: House Committee on Finance

EXECUTIVE SUMMARY: Establishes an organic foods production tax credit.

SYNOPSIS: Adds a new section to HRS chapter 235, to be titled the organic foods production tax credit. The credit shall be allowed to a qualified taxpayer, and the credit amount is 100% of the taxpayer's qualified expenses, up to a maximum of \$\_\_\_\_\_.

Defines "qualified taxpayer" as a producer, handler, or handling operation, as those terms are defined in section 6502 of title 7, United States Code: (1) that sells agricultural products meeting the standards and requirements of the Organic Foods Production Act; (2) that has applied for organic certification, in accordance with the requirements of the Organic Foods Production Act; and (3) whose gross income from the sale of organically produced agricultural products for the most recently reported fiscal year totals no more than \$500,000.

Defines "qualified expenses" as expenses incurred by a qualified taxpayer to produce organically produced agricultural products, including expenses incurred to obtain organic certification from the United State Department of Agriculture, pursuant to the Organic Foods Production Act. "Qualified expenses" include: (1) application fees; (2) inspection costs; (3) fees related to equivalency agreement/arrangement requirements, travel/per diem for inspectors, user fees, sales assessments, and postage; and (4) costs for any equipment, materials, or supplies necessary for organic certification or production of agricultural products, in accordance with the qualified taxpayer's organic system plan and the organic production and handling requirements of the National Organic Program, codified at 7 Code of Federal Regulations part 205, subpart C, including but not limited to certified organic seed, cover crops, or animal feed. "Qualified expenses" shall not include any amount refunded or to be refunded to the taxpayer by the United States Department of Agriculture's organic certification cost-share program or any other similar financial assistance program.

Requires the Department of Agriculture to verify and certify each claim for the credit including the total amount of credit for each taxable year and the cumulative amount of tax credit during the credit period. The department shall issue a certificate to qualifying taxpayers who shall file the certificate with the taxpayer's tax return.

Allows the Department of Agriculture to assess and collect a fee to offset the cost of certifying tax credit claims.

If the amount of credits exceeds the taxpayer's income tax liability, the excess of credit over liability may be used as a credit against the taxpayer's income tax liability in subsequent years

until exhausted. All claims for a credit under this section shall be properly filed on or before the end of the twelfth month following the close of the taxable year for which the credit may be claimed. Failure to comply with the foregoing provision shall constitute a waiver of the right to claim the credit.

The total amount of credits allowed shall not exceed \$\_\_\_\_\_ for all qualified taxpayers in any taxable year; however, any taxpayer who is not eligible to claim the credit in a taxable year due to the \$\_\_\_\_\_ cap having been exceeded for that taxable year shall be eligible to claim the credit in the subsequent taxable year.

EFFECTIVE DATE: June 30, 3000; applicable to taxable years beginning after December 31, 2023; repeals December 31, 2033.

STAFF COMMENTS: This is not the first time such a credit has appeared. One was enacted in 2016, by Act 258, SLH 2016. The Department of Agriculture was not a huge fan of this credit, first lobbying to scupper it and then delaying its implementation for three years. Trouble is, the credit was drafted to last only five years. When the Department of Agriculture finally caved and said they would administer the credit, there were only a few months left in the credit's life.

This credit provides a dollar-for-dollar reimbursement of the taxpayer's "qualified expenses," up to a maximum of \$50,000 per year. Qualified expenses are defined as expenses incurred to produce organic agricultural products, including expenses to obtain organic certification from the U.S. Department of Agriculture. Farmers who make more than \$500,000 in gross income from the sale of organically produced agricultural products are disqualified. But farmers who make gobs of money from the sale of non-organic products would still be eligible.

As with any other targeted tax credit, this measure picks winners and losers in the marketplace. The winners are the qualified taxpayers, and the losers are the rest of us who need to pay for the cost of government and make up for the winners.

These, along with numerous other proposals targeted at specific types of business activity, are truly an indictment of what everyone has known and acknowledged since before Hawaii became a state, that is, the climate imposed by government regulations and taxation makes it difficult to survive without some kind of subsidy such as tax credits from government. Once those subsidies disappear, so will the businesses. Instead of throwing out such breaks for special interests, lawmakers must endeavor to make Hawaii's business climate more welcoming and conducive to nurturing entrepreneurs.

Digested: 3/10/2023



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State President

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Fawn Helekahi-Burns  
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Rufina Kaauwai  
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Negus Manna  
Lāna'i

Brynn Foster  
North Shore, O'ahu

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Waimanalo, O'ahu

Vincent Kimura  
Honolulu, O'ahu

Ray Maki  
Kauai

Aloha Chair Gabbard, Vice Chair Richards, and Members of the Senate Agriculture and Environment Committee,

The Hawaii Farmers Union United (HFUU) is a 501(c)(5) agricultural advocacy nonprofit representing a network of over 2,500 family farmers and their supporters across the Hawaiian Islands. **HFUU supports HB608.**

For many of our farmers and members, organic agriculture represents an opportunity to improve the quality of their produce and increase revenue from their farms while conserving and protecting our natural resources.

The proposed tax credit will help our farmers defray the essential investments they must make in transitioning to organic agriculture, including costly new materials, labor and training. A tax credit of the magnitude proposed by House Bill 608 will provide incentive for our farmers to make this transition, which ultimately will benefit both our members and the public at large. We urge our representatives in the legislature to vote in favor of this bill, as it will be a boon to current and future organic farmers.

Mahalo for the opportunity to testify.

Kaipo Kekona, President HFUU/HFUF



**HB-608-HD-2**

Submitted on: 3/12/2023 5:57:16 AM

Testimony for AEN on 3/13/2023 1:15:00 PM

| <b>Submitted By</b> | <b>Organization</b>           | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|-------------------------------|---------------------------|------------------------|
| James Crum          | Testifying for Tinyville Farm | Support                   | Written Testimony Only |

Comments:

As an ag producer on the Big Island that follows organic practices because it is healthier for the plants, soil, and humans that consume the products, I see the benefit to this bill in encouraging such practices that help all three. Some barriers to my peers going organic are related to higher production and certification costs, so this bill would help overcome this burden to some degree and is therefore worth our attention.



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

March 13, 2023

HEARING BEFORE THE  
SENATE COMMITTEE ON AGRICULTURE AND ENVIRONMENT

**TESTIMONY ON HB 608, HD2**  
RELATING TO TAXATION

Conference Room 224 & Videoconference  
1:15 PM

Aloha Chair Gabbard, Vice-Chair Richards, and Members of the Committee:

I am Brian Miyamoto, Executive Director of the Hawai'i Farm Bureau (HFB). Organized since 1948, the HFB is comprised of 1,800 farm family members statewide and serves as Hawai'i's voice of agriculture to protect, advocate and advance the social, economic, and educational interests of our diverse agricultural community.

**The Hawai'i Farm Bureau supports HB 608, HD2**, which establishes an organic foods production tax credit applicable to taxable years beginning after 12/31/2023.

We agree that the organic sector of our agricultural industry has great potential and an opportunity to expand in Hawai'i. Having a stronger organic industry will not only help the overall agricultural industry but will also lead to reducing imported organic products and invasive species that are commonly found in the importation of organic fruits and produce.

HFB supports any initiative that reduces the cost of production so that locally produced goods can compete with imported products, strengthening our local economy.

Hawai'i Farm Bureau Policy states:

"State tax and monetary policies should be designed to encourage private initiative to help stabilize farm economics in the State of Hawai'i, to promote employment and economic growth, and to distribute the tax burden equitably. Further such policy should be used by the state, when appropriate, to encourage agricultural growth and expansion."

This measure falls in the "encourage agricultural growth and expansion." category. However, we believe that tax credits and GET exemptions should include all locally-produced foods, not just organic.

Thank you for the opportunity to testify on this important subject.



**Senate Committee on Agriculture and Environment**

**Hawai'i Alliance for Progressive Action (HAPA) Supports: HB608 HD2**

Monday, March 13, 2023 1:15p.m. Conference Room 224

Aloha Chair Gabbard, Vice Chair Richards and Members of the Committee,

HAPA supports HB608 HD2 which establishes an organic foods production tax credit applicable to taxable years beginning after 12/31/2023. Sunsets 12/31/2033.

Providing additional support to Hawaii's organic agriculture industry could help to reduce reliance on agricultural imports and to foster job growth in the State.

Organic farming practices improves soil fertility and structure, promotes biodiversity, and reduces the risks of human, animal, and environmental exposure to toxic materials.

Reducing the burden on the emerging number of small farmers seeking costly, but necessary, organic certifications and inspections will help to promote the production and availability of locally-grown organic food in Hawaii.

Please support HB608 HD2.

Thank you for your consideration.

Respectfully,

A handwritten signature in black ink, appearing to read 'Anne Frederick', written in a cursive style.

Anne Frederick  
Executive Director

**HB-608-HD-2**

Submitted on: 3/12/2023 9:38:23 AM

Testimony for AEN on 3/13/2023 1:15:00 PM

| <b>Submitted By</b> | <b>Organization</b>                                       | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---|---------------------------|---------------------------|
| keith kropf         | Testifying for<br>Manowaiopae Excellent<br>Adventure Farm | Support                   | Written Testimony<br>Only |

Comments:

We fully support this bill, HB 608. We farmers need all the help we can get if we are going to significantly increase local food production. Although we do not grow 100% organic, we support those farms who do.



To: The Honorable Chair Mike Gabbard, the Honorable Vice Chair Tim Richards, III, and Members of the Committee on Agriculture and Environment

From: Hawai'i Reef and Ocean Coalition and Climate Protectors Hawai'i (by Ted Bohlen)

Re: **Hearing HB608 HD2 RELATING TO TAXATION**

Hearing: Monday March 13, 2023, 1:15 p.m., room 224

Aloha Chair Gabbard, Vice Chair Richards, and Members of the Committee on Agriculture and Environment:

The Hawai'i Reef and Ocean Coalition (HIROC) is a group of scientists, educators, filmmakers and environmental advocates who have been working since 2017 to protect Hawaii's coral reefs and ocean. HIROC is deeply concerned about polluted

runoff, particularly fertilizers and pesticides, running into the ocean from some conventional agriculture.

The Climate Protectors Hawai'i seeks to educate and engage the local community in climate change action, to help Hawai'i show the world the way back to a safe and stable climate. The Climate Protectors Hawai'i is concerned about greenhouse gas emissions from importing food from distant places.

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**The Hawai'i Reef and Ocean Coalition and Climate Protectors Hawai'i STRONGLY SUPPORT HB608 HD2 for an organic food production tax credit!**

**Supporting local organic food production makes good sense! It would help local farmers, increase food security, produce more healthy food, and reduce greenhouse gas emissions and polluted runoff.**

Fertilizers and pesticides running off the land from agriculture negatively impacts reefs and nearshore ocean water quality.

**Supporting local organic food production is a climate issue.** Shipping 85-90% of our food from distant continents causes the emission of vast quantities of greenhouse gases. Organic farming uses less fossil fuels than conventional agriculture that relies on fertilizers and pesticides.

Organic farmers are generally small local farmers, who would benefit from this tax credit.

Please pass this bill!

Mahalo!

Hawai'i Reef and Ocean Coalition (by Ted Bohlen)

**HB-608-HD-2**

Submitted on: 3/12/2023 11:43:12 AM

Testimony for AEN on 3/13/2023 1:15:00 PM

| <b>Submitted By</b> | <b>Organization</b>               | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|-----------------------------------|---------------------------|------------------------|
| Christian Zuckerman | Testifying for Kuwale Ridge Farms | Support                   | Written Testimony Only |

Comments:

Aloha,

My name is Christian Zuckerman and I am in strong support of HB 607. I am a farmer in Waianae and also a member of the Hawaii Farmers Union United (HFUU).

I managed a certified organic farm for over 10 years and because there are higher costs when it comes to organic inputs, fertilizers, seeds, and higher labor costs this is a vital tax credit to ensure that more farmers will switch to organic farming but also remain certified operators. Not only are costs of production higher but there is an annual certification fee that this tax credit helps to offset.

Aloha

Christian



Environmental Caucus of  
The Democratic Party of Hawai'i

## Agriculture & Food Security Committee

Monday, March 13, 2023, 1:15 pm

Senate Committee on Agriculture and Environment

HOUSE BILL 608 – RELATING TO AGRICULTURE

Position: Strong Support

Me ke Aloha, Chair Gabbard, Vice-Chair Richards, and members of the Senate Committee on Agriculture and Environment:

HB608 establishes a tax credit for producing organic foods

The Agriculture & Food Security Committee enthusiastically supports efforts to promote production of affordable local produce for local working families. Insofar as organic produce may be made available to local families, this is a step forward.

It is also a selling point for this bill that it also credits expenditures in obtaining organic certification. Somewhere in this year's legislation we also hope to see funding to provide training and hiring support for a program to expand the certification program in Hawaii, the lack of which has long been an obstacle for organic producers. This also holds true for food safety certification.

Building out the infrastructure to support local food production is an increasingly pressing priority, as the ENSO weather cycle is now turning toward El Niño conditions, which could bring more frequent and intense hurricanes to Hawaii, threatening supply chains and our ports of entry. Being so dependent on foreign food suppliers who are increasingly threatened by their own climate disruptions, self reliance in food is both readily possible and truly a matter of survival, with adequate support. It is quite clear that reliance on markets is not doing the job.

Supporting healthy produce is critical in this picture, as we are becoming increasingly aware of toxins throughout our environment, and organic growers are engaged in detoxifying soil and reducing toxic farming inputs. Hopefully, this bill will encourage more typical farmers to transform their practices and to increase the detoxifying process, producing more organic foods.

Mahalo for the opportunity to address this matter.

/s/ Charley Ice Acting Chair, Agriculture and Food Security Committee  
Environmental Caucus of the Democratic Party





# Food+ Policy Internship 2023

[food@purplemaia.org](mailto:food@purplemaia.org)

March 12, 2023

To: Chair Gabbard, Vice Chair Richards, and the Senate Committee on Agriculture and Environment

Subject: **HB608**, Relating to Taxation

Aloha,

Food+ Policy **supports HB608**, the organic foods production tax credit.

Organic food producers not only produce locally grown food in our state, which should be incentivized on its own--they go the extra mile to produce organic food, which often requires higher costs. Producing organic food is better for Hawai'i's soil, and for the health of our people.

Please pass HB608, and support local organic farmers.

Mahalo,  
Kelsey Amos & the Food+ Policy Team  
#fixourfoodsystem

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**The Food+ Policy internship** develops student advocates who learn work skills while increasing civic engagement to become emerging leaders. We focus on good food systems policy because we see the importance and potential of the food system in combating climate change and increasing the health, equity, and resiliency of Hawai'i communities.

In 2023, the cohort of interns are undergraduate and graduate students from throughout the UH System. They are a mix of traditional and nontraditional students, including parents and veterans, who have backgrounds in education, farming, public health, nutrition, and Hawaiian culture.

**HB-608-HD-2**

Submitted on: 3/10/2023 4:16:46 PM

Testimony for AEN on 3/13/2023 1:15:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Andrew Crossland    | Individual          | Support                   | Written Testimony<br>Only |

Comments:

I support this Bill.

**HB-608-HD-2**

Submitted on: 3/10/2023 7:18:49 PM

Testimony for AEN on 3/13/2023 1:15:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Nanea Lo            | Individual          | Support                   | Written Testimony Only |

Comments:

Hello,

Providing additional support to Hawaii's organic agriculture industry could help to reduce reliance on agricultural imports and to foster job growth in the State. Organic farming practices improves soil fertility and structure, promotes biodiversity, and reduces the risks of human, animal, and environmental exposure to toxic materials. Reducing the burden on the emerging number of small farmers seeking costly, but necessary, organic certifications and inspections will help to promote the production and availability of locally-grown organic food in Hawaii.

Please support HB608.

Thank you for your consideration,  
Nanea Lo, Mō'ili'ili

**HB-608-HD-2**

Submitted on: 3/10/2023 9:00:22 PM

Testimony for AEN on 3/13/2023 1:15:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Dana Keawe          | Individual          | Support                   | Written Testimony<br>Only |

Comments:

Support

**HB-608-HD-2**

Submitted on: 3/11/2023 8:30:56 AM

Testimony for AEN on 3/13/2023 1:15:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Ezgi Green          | Individual          | Support                   | Written Testimony Only |

Comments:

Aloha kākou!

Providing additional support to Hawaii's organic agriculture industry could help to reduce reliance on agricultural imports and to foster job growth in the State. Organic farming practices improve soil fertility and structure, promote biodiversity, and reduce the risks of human, animal, and environmental exposure to toxic materials. Reducing the burden on the emerging number of small farmers seeking costly but necessary organic certifications and inspections will help to promote the production and availability of locally-grown organic food in Hawaii.

Please support HB608.

I appreciate your consideration,

Ezgi Green, Kaimanu Place/Waialua

**HB-608-HD-2**

Submitted on: 3/11/2023 12:29:16 PM

Testimony for AEN on 3/13/2023 1:15:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Michele Nihipali    | Individual          | Support                   | Written Testimony Only |

Comments:

Providing additional support to Hawaii's organic agriculture industry could help to reduce reliance on agricultural imports and to foster job growth in the State. Organic farming practices improves soil fertility and structure, promotes biodiversity, and reduces the risks of human, animal, and environmental exposure to toxic materials. Reducing the burden on the emerging number of small farmers seeking costly, but necessary, organic certifications and inspections will help to promote the production and availability of locally-grown organic food in Hawaii.

**Please support HB608.**

Thank you for your consideration,

Michele Nihipali

54-074 A Kam Hwy.

Hauula, HI 96717

**HB-608-HD-2**

Submitted on: 3/11/2023 4:30:10 PM

Testimony for AEN on 3/13/2023 1:15:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Kathleen Saltarelli | Individual          | Support                   | Written Testimony Only |

Comments:

Providing additional support to Hawaii's organic agriculture industry could help to reduce reliance on agricultural imports and to foster job growth in the State. Organic farming practices improves soil fertility and structure, promotes biodiversity, and reduces the risks of human, animal, and environmental exposure to toxic materials. Reducing the burden on the emerging number of small farmers seeking costly, but necessary, organic certifications and inspections will help to promote the production and availability of locally-grown organic food in Hawaii.

Please support HB608.

Thank you for your consideration,

Kathleen Saltarelli, Kalaheo

**HB-608-HD-2**

Submitted on: 3/11/2023 10:08:21 PM

Testimony for AEN on 3/13/2023 1:15:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Normand A Cote      | Individual          | Support                   | Written Testimony<br>Only |

Comments:

Aloha,

I strongly SUPPORT HB602!

Sincerely,

Normand A Cote



**HB-608-HD-2**

Submitted on: 3/12/2023 6:49:08 AM

Testimony for AEN on 3/13/2023 1:15:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Woody Child         | Individual          | Support                   | Written Testimony<br>Only |

Comments:

I support HB608 relating to Taxation.

**HB-608-HD-2**

Submitted on: 3/12/2023 10:34:13 AM

Testimony for AEN on 3/13/2023 1:15:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Caroline Azelski    | Individual          | Support                   | Written Testimony<br>Only |

Comments:

In support of HD2. Thank you.

**HB-608-HD-2**

Submitted on: 3/12/2023 10:44:18 AM

Testimony for AEN on 3/13/2023 1:15:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Robert ZUckerman    | Individual          | Support                   | Written Testimony<br>Only |

Comments:

I strongly support this.

**HB-608-HD-2**

Submitted on: 3/12/2023 11:53:11 AM

Testimony for AEN on 3/13/2023 1:15:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Sunny Savage        | Individual          | Support                   | Written Testimony<br>Only |

Comments:

In support...

**HB-608-HD-2**

Submitted on: 3/12/2023 1:15:37 PM

Testimony for AEN on 3/13/2023 1:15:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Susan Stayton       | Individual          | Support                   | Written Testimony Only |

Comments:

Deaar representatives,

Providing additional support to Hawaii's organic agriculture industry could help to reduce reliance on agricultural imports and to foster job growth in the State. Organic farming practices improves soil fertility and structure, promotes biodiversity, and reduces the risks of human, animal, and environmental exposure to toxic materials. Reducing the burden on the emerging number of small farmers seeking costly, but necessary, organic certifications and inspections will help to promote the production and availability of locally-grown organic food in Hawaii.

Please support HB608.

Thank you for your consideration,

Susan Stayton, Lawai, Kauai, HI

**HB-608-HD-2**

Submitted on: 3/12/2023 5:06:11 PM

Testimony for AEN on 3/13/2023 1:15:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>         |
|---------------------|---------------------|---------------------------|------------------------|
| Shay Chan Hodges    | Individual          | Support                   | Written Testimony Only |

Comments:

Providing additional support to Hawaii's organic agriculture industry could help to reduce reliance on agricultural imports and to foster job growth in the State. Organic farming practices improves soil fertility and structure, promotes biodiversity, and reduces the risks of human, animal, and environmental exposure to toxic materials. Reducing the burden on the emerging number of small farmers seeking costly, but necessary, organic certifications and inspections will help to promote the production and availability of locally-grown organic food in Hawaii.

Please support HB608.

Thank you for your consideration,

Shay Chan Hodges

Maui, Hawaii

**HB-608-HD-2**

Submitted on: 3/12/2023 9:13:14 PM

Testimony for AEN on 3/13/2023 1:15:00 PM

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| Sherry Pollack      | Individual          | Support                   | Written Testimony<br>Only |

Comments:

I support HB608 HD2 that establishes an organic foods production tax credit applicable to taxable years beginning after 12/31/2023. Providing additional support to Hawaii's organic agriculture industry will help build Hawaii's resiliency by reducing our reliance on agricultural imports. Organic farming practices improve soil fertility, promotes biodiversity, and reduces the risks of human, animal, and environmental exposure to toxic materials. Reducing the burden on the emerging number of small farmers seeking costly, but necessary, organic certifications and inspections will help to promote the production and availability of locally-grown organic food in Hawaii. This is a win:win. Please support this important measure.