

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. 612, H.D. 2, S.D. 1, Relating to Taxation

**BEFORE THE:**

Senate Committee on Ways and Means

**DATE:** Friday, March 31, 2023  
**TIME:** 9:45 a.m.  
**LOCATION:** State Capitol, Room 211

Chair Dela Cruz, Vice-Chair Keith-Agaran, and Members of the Committee:

The Department of Taxation ("Department") offers the following comments regarding H.B. 612, H.D. 2, S.D. 1, for your consideration.

H.B. 612, H.D. 2, S.D. 1, adds a new section to chapter 235, Hawaii Revised Statutes (HRS), to create a nonrefundable income tax credit equal to 15 percent of net farm income for eligible farmers with less than \$250,000 in net farm income or 10 percent of net farm income for taxpayers with net farm income greater than \$250,000 but less than \$1,000,000. The term "eligible farmer" is defined as a taxpayer who provides proof of at least two-thirds of excess federal gross income from farming or ranching, as shown by federal Form 1040 Schedule F or from fishing, as shown by federal Form 1040 Schedule C. The bill has a defective effective date of June 30, 3000 and applies to taxable years beginning after December 31, 2023.

The Department appreciates the Senate Committee on Agriculture and Environment's amendments to the measure, which removed the "qualified expenses" language and provide the Department time for implementation.

The Department suggests additional amendments to the measure as follows:

First, the Department notes that subsection (b) is ambiguous as to whether the amount of the tax credit is equal to a percentage of "tax liability," as indicated on page 2, line 11, or a percentage of "net farm income," as indicated on page 2, lines 13 and line 17. If the intent of the bill is for the amount of the tax credit to be based on a percentage of "net farm income," the Department suggests deleting "tax liability based on" from line 11 of page 2 so that subsection 2 reads as follows:

(b) The amount of the tax credit shall be equal to a percentage of the eligible farmer's net farm income as follows:

Second, the Department suggests that subsection (e), which applies to refundable credits, be deleted to avoid ambiguity.

The Department estimates a revenue loss to the general fund as follows (\$ millions):

<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>
-	-5.1	-5.3	-5.4	-5.6	-5.7

Finally, the Department notes that it can implement this bill, with the amendments noted above, for taxable years beginning after December 31, 2023.

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

Council Chair  
Alice L. Lee

Vice-Chair  
Yuki Lei K. Sugimura

Presiding Officer Pro Tempore  
Tasha Kama

Councilmembers  
Tom Cook  
Gabe Johnson  
Tamara Paltin  
Keani N.W. Rawlins-Fernandez  
Shane M. Sinenci  
Nohelani U'u-Hodgins



Director of Council Services  
Traci N. T. Fujita, Esq.

Deputy Director of Council Services  
David M. Raatz, Jr., Esq.

**COUNTY COUNCIL**  
COUNTY OF MAUI  
200 S. HIGH STREET  
WAILUKU, MAUI, HAWAII 96793  
[www.MauiCounty.us](http://www.MauiCounty.us)

March 29, 2023

TO: The Honorable Donovan M. Dela Cruz, Chair, and  
Senate Committee on Ways and Means

FROM: Alice L. Lee  
Council Chair

A handwritten signature in black ink, appearing to read "Alice L. Lee".

SUBJECT: **HEARING OF MARCH 31, 2023; TESTIMONY IN SUPPORT OF HB 612, HD2, SD1, RELATING TO TAXATION**

Thank you for the opportunity to testify in **support** of this important measure. The purpose of this measure is to establish an income tax credit for local food producers.

The Maui County Council adopted Resolution 23-43, "URGING THE STATE LEGISLATURE TO SUPPORT AND ADOPT THE PRIORITY FOOD POLICIES RECOMMENDED BY THE TRANSFORMING HAWAII'S FOOD SYSTEMS TOGETHER INITIATIVE," in support of this measure. Therefore, I offer this testimony on the Council's behalf.

The Maui County Council **supports** this measure for the following reasons:

1. This measure will provide much-needed support to local farmers, ranchers, and fishers by helping to alleviate the high costs of food production they face.
2. This measure advances the following Maui County General Plan policy: "Assist farmers to help make Maui County more self-sufficient in food production."
3. This measure advances the goal of empowering farmers and supporting the production of local food in Hawai'i, as outlined in Hawai'i's Aloha+ Challenge and the Sustainable Development Goals adopted by the United Nations.

For the foregoing reasons, the Maui County Council **supports** this measure.



March 29, 2023

Hawai'i State Senate  
COMMITTEE ON WAYS AND MEANS

RE: SUPPORT of HB612 HD2 SD1

Aloha Chair, Vice Chair and members of the committee,

This bill would create tax credits for farmers, ranchers, and fishers, helping to offset the high costs of production that create barriers to making farming/food production economically viable in Hawaii. Support for our local food producers will allow them to invest more in their businesses.

This bill will provide much needed support to grow and sustain our agriculture sector. Please support HB612.

Mahalo,

Anna Camacho, co-founder

**GOOD FOOD**  
*movement*



**Senate Committee on Ways and Means**

**Hawai'i Alliance for Progressive Action (HAPA) Supports: HB612 HD2 SD1**

Friday, March 31, 2023 9:45 a.m. Conference Room 211

Aloha Chair Dela Cruz, Vice Chair Keith-Agaran and Members of the Committee,

HAPA Supports HB612 HD2 SD1 which would create an income tax credit to alleviate the high costs of production for farmers, ranchers, and fishers and incentivize growth in the agricultural sector in the State.

This bill would create tax credits for farmers, ranchers, and fishers, helping to offset the high costs of production that create barriers to making farming/food production economically viable in Hawai'i. It is also important to note that this bill defines "eligible farmer" as a taxpayer that provides proof of at least two-thirds of excess federal gross income from farming or ranching. Therefore this bill specifically targets food producers whose livelihood is primarily earned from local food production, targeting support where it can be most impactful.

Support for our local food producers will allow them to invest more in their businesses and will provide much needed support to grow and sustain our agriculture sector.

Please support HB612 HD2 SD1.

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



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 31, 2023

HEARING BEFORE THE  
SENATE COMMITTEE ON WAYS AND MEANS

**TESTIMONY ON HB 612, HD2, SD1**  
RELATING TO TAXATION

Conference Room 211 & Videoconference  
9:45 AM

Aloha Chair Dela Cruz, Vice-Chair Keith-Agaran, 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 612, HD2, SD1**, which creates an income tax credit to alleviate the high costs of production for farmers, ranchers, and fishers and incentivize growth in the agricultural sector in the State.

Farming is a tough business. High production costs are a major driver of narrow profit margins for Hawai'i's farmers. Land, water, labor, taxes, transportation, utilities, inputs, invasive species, and food safety regulations are all costs of doing business that often results in our farmers just being able to break even. 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.

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

**HB-612-SD-1**

Submitted on: 3/29/2023 9:58:51 PM

Testimony for WAM on 3/31/2023 9:45:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Lourdes millan	Testifying for Green islands acres llc	Support	Written Testimony Only

Comments:

I support this bill



Email: [communications@ulupono.com](mailto:communications@ulupono.com)

SENATE COMMITTEE ON WAYS & MEANS  
Friday, March 31, 2023 —9:45 a.m.

**Ulupono Initiative supports HB 612 HD2 SD1, Relating to Taxation.**

Dear Chair Dela Cruz and Members of the Committee:

My name is Micah Munekata, and I am the Director of Government Affairs at Ulupono Initiative. We are a Hawai'i-focused impact investment firm that strives to improve the quality of life throughout the islands by helping our communities become more resilient and self-sufficient through locally produced food, renewable energy and clean transportation choices, and better management of freshwater resources.

**Ulupono supports HB 612 HD2 SD1**, which creates an income tax credit to alleviate the high costs of production for farmers, ranchers, and fishers and incentivizes growth in the agricultural sector in the State.

Ulupono supports the State's goal to double local food production and the sustainable growth of the agricultural industry here in Hawai'i. According to the 2017 USDA National Agricultural Statistics Service (NASS) Census of Agriculture, 66% of Hawai'i's 7,328 farms statewide, or 4,868 farms, are between 1-9 acres. In addition, 78%, or 5,701 farms, produce less than \$25,000 in sales. This measure will support local producers with the many high costs associated with doing agriculture here in the state.

Thank you for the opportunity to testify.

Respectfully,

Micah Munekata  
Director of Government Affairs

*Investing in a Sustainable Hawai'i*

**HB-612-SD-1**

Submitted on: 3/30/2023 7:08:39 AM

Testimony for WAM on 3/31/2023 9:45:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Colehour Bondera	Testifying for Kanalani Ohana Farm	Support	Written Testimony Only

Comments:

Aloha Chair and Committee Members:

Please support this needed legislation to help farmers.

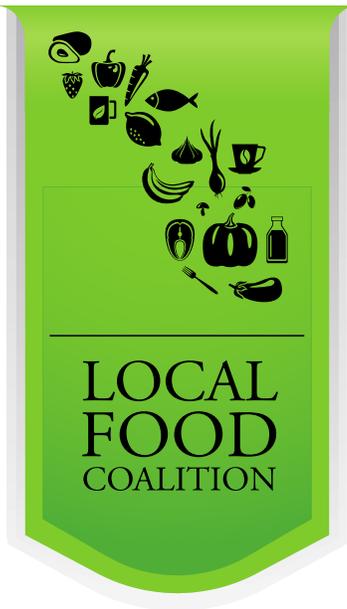
Sincerely,

Colehour Bondera

KANALANI OHANA FARM

Honaunau, HI

colemel2@gmail.com



SENATE COMMITTEE ON WAYS AND MEANS  
March 31, 2023 – 9:45 a.m. – Conference Room 211 &  
Videoconference

## HB 612 HD2 SD1 – RELATING TO TAXATION

### SUPPORT

Aloha Chair Dela Cruz, Vice Chair Keith-Agaran, and Members of  
the Committee:

Hawai'i Aquaculture &  
Aquaponics Association  
Hawai'i Cattlemen's Council  
Hawai'i Farm Bureau  
Federation  
Hawai'i Farmers' Union  
United  
Hawai'i Food Industry  
Association  
Hawai'i Food  
Manufacturers Association  
Kohala Center  
Land Use Research  
Foundation of Hawai'i  
Maui Farm to School  
Network (Maui F2SN)  
Ulupono Initiative  
College of Tropical  
Agriculture and Human  
Resources - University of  
Hawai'i at Manoa

The Local Food Coalition **SUPPORTS** HB 612 HD2 SD1, which creates an income tax credit to alleviate the high costs of production for farmers, ranchers, and fishers and incentivize growth in the agricultural sector in the State and applies to taxable years beginning after 12/31/2023.

This tax credit will help those who farm for a livelihood offset some of the high costs associated with farming and help the state reach its goal of doubling local food production.

The Local Food Coalition is an organization comprised of farmers, ranchers, livestock producers, investors and other organizations working to provide Hawaii's food supply.

We respectfully request your support of HB 612 HD2 SD1. Thank you for the opportunity to submit testimony.

Kendall Matsuyoshi  
808-544-8345  
[kmatsuyoshi@wik.com](mailto:kmatsuyoshi@wik.com)



**Hawaii Cattlemen's Council, Inc.**

COMMITTEE ON WAYS AND MEANS  
Senator Donovan M. Dela Cruz, Chair  
Senator Gilbert S.C. Keith-Agaran, Vice Chair

**HB612, HD2 SD1**  
RELATING TO TAXATION

Friday, March 31, 2023, 9:45 AM  
Conference Room 211 & Videoconference

Chair Dela Cruz, Vice Chair Keith-Agaran, and Members of the Committee,

The Hawaii Cattlemen's Council (HCC) is the Statewide umbrella organization comprised of the four county-level Cattlemen's Associations. Our member ranchers represent over 60,000 head of beef cows; more than 75% of all the beef cows in the State. Ranchers are the stewards of over 750 thousand acres of land in Hawaii, or 20% of the State's total land mass. We represent the interests of Hawaii's cattle producers.

The Hawaii Cattlemen's Council **supports HB612 HD2 SD1** which creates an income tax credit to alleviate the high costs of production for farmers, ranchers, and fishers and incentivize growth in the agricultural sector in the State

Increasing costs of doing business is a constraining factor for Hawaii's agriculture sector. The cost of land, labor, equipment, and utilities continue to climb, reducing an already small profit margin. In addition, ranchers contend with environmental factors such as drought and invasive species which can have negative impacts on their bottom line. We support an income tax credit to alleviate these high costs of production and incentivize agricultural production growth.

We appreciate the opportunity to testify on this measure.

Nicole Galase  
Hawaii Cattlemen's Council  
Managing Director





**Officers**

Kaipo Kekona  
State President

Anabella Bruch  
Vice-President

Maureen Datta  
Secretary

Reba Lopez  
Treasurer

**Chapter Presidents**

Madeline Ross  
Kohala, Hawai'i

Odysseus Yacalis  
East Hawai'i

Puna, Hawai'i

Andrea Drayer  
Ka'u, Hawai'i

Chantal Chung  
Kona, Hawai'i

Fawn Helekahi-Burns  
Hana, Maui

Reba Lopez  
Haleakala, Maui

Kaiea Medeiros  
Mauna Kahalawai,  
Maui

Kaipo Kekona  
Lahaina, Maui

Rufina Kaauwai  
Molokai

Negus Manna  
Lāna'i

Brynn Foster  
North Shore, O'ahu

Christian Zuckerman  
Wai'anae, O'ahu

Ted Radovich  
Waimanalo, O'ahu

Vincent Kimura  
Honolulu, O'ahu

Ray Maki  
Kauai

Aloha Chair Dela Cruz, Vice Chair Keith-Agaran, and Members of the Senate Ways and Means 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 strongly supports HB612.**

As the legislature has recognized, increasing local food production for local consumption is of vital importance to the state of Hawaii. The high costs associated with agricultural production in Hawaii present a significant challenge to our local food producers. By implementing an income tax credit, we can help alleviate these financial burdens and encourage growth within the agricultural sector. This tax credit would provide essential support to our local farmers, fishers, and ranchers, ensuring the viability of their operations and contributing to the state's progress toward the goals outlined in the Aloha+ challenge.

This bill would create tax credits for farmers, ranchers, and fishers, thereby alleviating the high costs of production that disproportionately burden these sectors of the economy. It will give these businesses a much-needed debit in their fiscal ledger, allowing them to invest more in their enterprise and increase their yields, providing better livelihoods and potentially larger profits. This bill could be a major boon for local agriculture, allowing for more growth and sustainability in the sector.

As a credit, the benefits would accrue solely to livelihood producers and not hobby farms, ensuring efficient use of state resources. Furthermore, this can function as a tool to encourage lifestyle operations to make the leap to full time production.

Mahalo for the opportunity to testify.

Kaipo Kekona, President HFUU/HFUF



**MAUI**  
CHAMBER OF COMMERCE  
VOICE OF BUSINESS

**LATE**

HEARING BEFORE THE SENATE COMMITTEE ON  
WAYS AND MEANS  
HAWAII STATE CAPITOL, SENATE CONFERENCE ROOM 211  
FRIDAY, MARCH 31, 2023 AT 9:45 A.M.

To The Honorable Senator Donovan M. Dela Cruz, Chair  
The Honorable Senator Gilbert S.C. Keith-Agaran, Vice Chair  
Members of the committee on Ways and Means

**SUPPORT OF HB612 HD2 RELATING TO TAXATION**

The Maui Chamber of Commerce would like offer **our SUPPORT of HB612 HD2 SD1** relating to taxation that creates an income tax credit to alleviate the high costs of production for farmers, ranchers, and fishers and incentivize growth in the agricultural sector in the State.

Agriculture is a very tough industry in Hawaii with significant upfront and continued expenses and is important in our sustainability efforts and leverages the visitor industry. We strongly support this bill as it includes all farmers, ranchers, and fishers, including organic farmers, and prefer this to HB608.

Mahalo for the opportunity to offer **SUPPORT of HB612 HD2 SD1**.

Sincerely,

Pamela Tumpap  
President

To advance and promote a healthy economic environment for business, advocating for a responsive government and quality education, while preserving Maui's unique community characteristics.

**TAX FOUNDATION OF HAWAII**

126 Queen Street, Suite 305

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: INCOME, Farming Income Tax Credit

BILL NUMBER: HB 612 SD 1

INTRODUCED BY: Senate Committee on Agriculture and Environment

EXECUTIVE SUMMARY: Creates an income tax credit to alleviate the high costs of production for farmers, ranchers, and fishers and incentivize growth in the agricultural sector in the State.

SYNOPSIS: Adds a new section to chapter 235, HRS, to establish the farming income tax credit.

All claims for the tax credit, including amended claims, shall be 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.

Defines the following terms:

"Eligible farmer" means a taxpayer that provides proof of at least two-thirds of excess federal gross income from farming or ranching, as shown by federal Form 1040 Schedule F filings, or from fishing, as shown by federal Form 1040 Schedule C filings.

"Excess federal gross income" means the amount of federal gross income from all sources for the tax year."

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

STAFF COMMENTS: 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.

The bill also has two confusing definitions.

First, it defines “excess federal gross income” as federal gross income from all sources for the tax year. The term “excess,” however, connotes an amount by which a particular variable exceeds another amount, and no such other amount is specified in the definition.

Second, it defines “eligible farmer” as a taxpayer “that provides proof of at least two-thirds of excess federal gross income from farming or ranching ... or from fishing” as shown on federal tax return forms. Does that mean it is sufficient if an eligible farmer receives two-thirds of its federal gross income from all sources from farming, ranching, or fishing, as reported on the federal return, or is the farmer not going to be eligible unless it proves the amounts on the return by other documentation?

If this bill is to move forward, we suggest that those two definitions be replaced by one definition:

“Eligible farmer” means a taxpayer at least two-thirds of whose gross income from all sources is properly reported as gross income from farming or ranching on federal Form 1040 Schedule F, or from fishing on federal Form 1040 Schedule C.

Digested: 3/29/2023

**LATE**

**HB-612-SD-1**

Submitted on: 3/30/2023 4:39:50 PM

Testimony for WAM on 3/31/2023 9:45:00 AM

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

Comments:

Please support our local farmers by supporting this bill.

**HB-612-SD-1**

Submitted on: 3/29/2023 1:41:51 PM

Testimony for WAM on 3/31/2023 9:45:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Cards Pintor	Individual	Support	Written Testimony Only

Comments:

Aloha,

I support this bill.

Mahalo nui,

Cards Pintor

**HB-612-SD-1**

Submitted on: 3/29/2023 1:51:32 PM

Testimony for WAM on 3/31/2023 9:45:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Samuel M Mitchell	Individual	Support	Written Testimony Only

Comments:

This bill would create tax credits for farmers, ranchers, and fishers, helping to offset the high costs of production that create barriers to making farming/food production economically viable in Hawaii. Support for our local food producers will allow them to invest more in their businesses and will provide much-needed support to grow and sustain our agriculture sector.

Please support HB612.

Thank you for your consideration

Samuel Mitchell Maikiki NB-10

**HB-612-SD-1**

Submitted on: 3/29/2023 4:29:28 PM

Testimony for WAM on 3/31/2023 9:45:00 AM

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

Comments:

This bill would create tax credits for farmers, ranchers, and fishers, helping to offset the high costs of production that create barriers to making farming/food production economically viable in Hawaii. Support for our local food producers will allow them to invest more in their businesses and will provide much needed support to grow and sustain our agriculture sector.

**Please support HB612.**

Thank you for your consideration,

Michele Nihipali

54-074 A Kam Hwy.

Hauula, HI 96717

**HB-612-SD-1**

Submitted on: 3/29/2023 5:12:56 PM

Testimony for WAM on 3/31/2023 9:45:00 AM

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

Comments:

Aloha,

This bill would create tax credits for farmers, ranchers, and fishers, helping offset the high production costs that create barriers to making farming/food production economically viable in Hawaii. Support for our local food producers will allow them to invest more in their businesses and provide much-needed support to grow and sustain our agriculture sector.

Please support HB612.

I appreciate your consideration,

Ezgi Green, Kaimanu/Waialua

**HB-612-SD-1**

Submitted on: 3/29/2023 5:57:34 PM

Testimony for WAM on 3/31/2023 9:45:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Helmut Klauer	Individual	Support	Written Testimony Only

Comments:

Strongly support

**HB-612-SD-1**

Submitted on: 3/29/2023 5:59:53 PM

Testimony for WAM on 3/31/2023 9:45:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Sara Gilligan	Individual	Support	Written Testimony Only

Comments:

I support Bill HB612 to support Hawaii's farmers and to alleviate the high costs they incur in providing local food for the state. This will incentiveize the much needed growth of ag in our state.

**HB-612-SD-1**

Submitted on: 3/29/2023 6:29:01 PM

Testimony for WAM on 3/31/2023 9:45:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Will Caron	Individual	Support	Written Testimony Only

Comments:

Please support HB612 HD2 SD1.

**HB-612-SD-1**

Submitted on: 3/29/2023 6:41:40 PM

Testimony for WAM on 3/31/2023 9:45:00 AM

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

Comments:

Please support HB612.

Thank you for your consideration,

Susan Stayton, Lawai, Kauai, HI

**HB-612-SD-1**

Submitted on: 3/29/2023 7:15:31 PM

Testimony for WAM on 3/31/2023 9:45:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Vince Kana`i Dodge	Testifying for `Ai Pohaku- The Stone Eaters	Support	Written Testimony Only

Comments:

Aloha kakou!

Writing in strong support for HB612 HD 2SD1 as a small business owner and a part-time farmer. The local food production economy needs government support to grow and thrive to play its ever increasing role in food security here in our islands.

if you support it, it will grow. There has been a lot of supportive testimony for this bill. Please pass HB612 HD 2SD1.

Mahalo Nui!

Vince Kana'i Dodge

**HB-612-SD-1**

Submitted on: 3/29/2023 7:29:41 PM

Testimony for WAM on 3/31/2023 9:45:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Barbara Barry	Individual	Support	Written Testimony Only

Comments:

Aloha,

I strongly support this important legislation.

Mahalo,

**HB-612-SD-1**

Submitted on: 3/29/2023 8:08:04 PM

Testimony for WAM on 3/31/2023 9:45:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Raphiell Nolin	Individual	Support	Written Testimony Only

Comments:

In strong support

**HB-612-SD-1**

Submitted on: 3/29/2023 8:19:36 PM

Testimony for WAM on 3/31/2023 9:45:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Mary Lu Kelley	Individual	Support	Written Testimony Only

Comments:

Aloha.

This bill is so important! It would create much needed tax credits for farmers, ranchers, and fishers, helping to offset the high costs of production that create barriers to making farming/food production economically viable in Hawaii. Support for our local food producers will allow them to invest more in their businesses and will provide much needed support to grow and sustain our agriculture sector.

Please support HB612!

Thank you for your consideration, Please do the right thing.

Mary Lu Kelley

Kapa'a, Kauai, H

**HB-612-SD-1**

Submitted on: 3/29/2023 8:55:37 PM

Testimony for WAM on 3/31/2023 9:45:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Thomas Brandt	Individual	Support	Written Testimony Only

Comments:

Strong support!

Ag exporters have long been exempt from GET, and so local farmers who want to reduce our dangerous over-dependency on imported food should enjoy the same exemption..

But in the absence of GET exemption, the very least I think we should do is eliminate as much state income tax liability as possible for local farmers--especially if they sell in Hawaii, IMO, while also helping those who want to sell value added ag products out of state.

Thank you for your time and consideration.

Aloha!

**HB-612-SD-1**

Submitted on: 3/29/2023 8:55:52 PM

Testimony for WAM on 3/31/2023 9:45:00 AM

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

Comments:

This is important as it will help the subsistence of the farmers, fishers, and ranchers, and ultimately the community.

**HB-612-SD-1**

Submitted on: 3/30/2023 6:55:00 AM

Testimony for WAM on 3/31/2023 9:45:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Lynn J Ishii	Individual	Support	Written Testimony Only

Comments:

This bill would create tax credits for farmers, ranchers, and fishers, helping to offset the high costs of production that create barriers to making farming/food production economically viable in Hawaii. Support for our local food producers will allow them to invest more in their businesses and will provide much needed support to grow and sustain our agriculture sector.

Please support HB612.

Thank you for your consideration,

Lynn Ishii, Wahiawā

**HB-612-SD-1**

Submitted on: 3/30/2023 8:24:39 AM

Testimony for WAM on 3/31/2023 9:45:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Nani Kahinu	Testifying for Na'ike LLC	Support	Written Testimony Only

Comments:

I support this bill especially for the island of Molokai.

**HB-612-SD-1**

Submitted on: 3/30/2023 8:32:18 AM

Testimony for WAM on 3/31/2023 9:45:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Troy Person	Individual	Support	Written Testimony Only

Comments:

I support this bill and the farmers who are seeking for the credit to cover 50% of the input transportation cost up to a maximum of \$20,000, and a total cap of \$5M.

**HB-612-SD-1**

Submitted on: 3/30/2023 8:52:45 AM

Testimony for WAM on 3/31/2023 9:45:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Naomi Melamed	Individual	Support	Written Testimony Only

Comments:

I am a small farmer in a rural area and I support this bill to support more production and sustainability on the islands. Naomi and Yoav Melamed, Kapaau, HI

**HB-612-SD-1**

Submitted on: 3/30/2023 8:58:50 AM

Testimony for WAM on 3/31/2023 9:45:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
James Fleming	Individual	Support	Written Testimony Only

Comments:

I am writing to support this bill. Farmers need all the help we can get.

Mahalo!

**HB-612-SD-1**

Submitted on: 3/30/2023 9:01:56 AM

Testimony for WAM on 3/31/2023 9:45:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Ann Emmsley	Individual	Support	Written Testimony Only

Comments:

I support HB612. My husband and I are small market farmers. We had been producing Ti Leaves, Kalo and Awa since 2009. We started growing vegetables in 2020 during COVID to help feed our neighbors. We have continued vegetable production and are now full time farmers. We have a CSA, sell some products on a food hub, and do a weekly farmer;s market. We can do this as we have a small pension to help with the bills and we have health care through our former employer. Younger farmers would have a harder time to get started to cover their expenses. Selling fresh produce has very low margins even selling at retail prices. Trying to make a living selling bunches of green onions or beets at \$3 is not the road to quick riches. Produce also has a short shelf life so it is high risk for loss. But it is satisfying to feed our community with healthy fresh food. Helping with a tax credit can assist a little bit with keeping those small profits as income. Limits on the credits for larger established farms that have high volume would be acceptable if \$ for the State are an issue. I think truly helping small farms be competative would behelpful especially for younger farmers trying to start up. We hope our kids will see the value in growing and earning from this 'aina and will take over some day.

**HB-612-SD-1**

Submitted on: 3/30/2023 9:17:42 AM

Testimony for WAM on 3/31/2023 9:45:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Roland Barker	Individual	Support	Written Testimony Only

Comments:

In keeping with our statewide goal of developing greater food self-sufficiency, we need to help farmers stay in business and make it attractive to new farmers to set up shop as food producers. An income tax credit is a good start. Vote in favor of HB612

**LATE**

**HB-612-SD-1**

Submitted on: 3/30/2023 10:12:31 AM

Testimony for WAM on 3/31/2023 9:45:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Dennis F Lokmer	Individual	Support	Written Testimony Only

Comments:

I urge strong support for this bill. DFL

**LATE**

**HB-612-SD-1**

Submitted on: 3/30/2023 10:29:41 AM

Testimony for WAM on 3/31/2023 9:45:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Shaun Fleming	Individual	Support	Written Testimony Only

Comments:

Please please support this very important bill. My family relies on farming to make a living. They are professional , farming Avocadoes, coffee, turmeric , organic mangos and other crops. Farming is a 7 day a week job, no days off, no retirement plan and the expense of doing business is outrageous !

I ask that you please support his very important bill. We have ben here for generations and hope to continue doing so..

Mahalo !

**LATE**

**HB-612-SD-1**

Submitted on: 3/30/2023 12:08:53 PM

Testimony for WAM on 3/31/2023 9:45:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Soo Sun Choe	Individual	Support	Written Testimony Only

Comments:

Please Support HB 612 and reduce barriers to the high costs of farming in Hawaii!

**LATE**

**HB-612-SD-1**

Submitted on: 3/30/2023 12:18:29 PM

Testimony for WAM on 3/31/2023 9:45:00 AM

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

Comments:

Hello,

This bill would create tax credits for farmers, ranchers, and fishers, helping to offset the high costs of production that create barriers to making farming/food production economically viable in Hawaii. Support for our local food producers will allow them to invest more in their businesses and will provide much needed support to grow and sustain our agriculture sector.

Please support HB612.

Thank you for your consideration,

Nanea Lo, Mō'ili'ili

**LATE**

**HB-612-SD-1**

Submitted on: 3/30/2023 1:48:59 PM  
Testimony for WAM on 3/31/2023 9:45:00 AM

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

Comments:

In strong support!

**LATE**

**HB-612-SD-1**

Submitted on: 3/30/2023 2:53:29 PM

Testimony for WAM on 3/31/2023 9:45:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Harriet Witt	Testifying for HFUU/Haleakala Chapter	Support	Written Testimony Only

Comments:

I am not a farmer, but I am aware that the health of our bodies and our economy depends on farmers. The cost of farming here is so high that this bill is deserving of support. Thank you for supporting it.

**LATE**

**HB-612-SD-1**

Submitted on: 3/30/2023 4:37:41 PM

Testimony for WAM on 3/31/2023 9:45:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Jessica Kuzmier	Individual	Support	Written Testimony Only

Comments:

Aloha, I am writing in support of HB612 HD2 SD1.

As you know, inflation has caused many problems for those who wish to conduct business. This is true even of our food producers, those essential industries which ensure our basic needs are met so we can go about our business.

Additionally, a tax credit such as this will help those local people who wish to make a living by building up our sustainability in an uncertain future, one where the ease of imported goods will be less of an option than it has been. The pandemic, global warming, and geopolitical concerns reflect that supporting our local food producers, those who wish to make a living sustaining our economy and livelihood is in our best interest.

The proposed tax credit in this bill would be a step in this direction.

This bill would create tax credits for farmers, ranchers, and fishers, helping to offset the high costs of production that create barriers to making farming/food production economically viable in Hawaii. Support for our local food producers will allow them to invest more in their businesses and will provide much needed support to grow and sustain our agriculture sector.

Please support HB612 HD2 SD1. Mahalo for your time.