SYLVIA LUKE Lt. Governor



SHARON HURD Chairperson, Board of Agriculture

> **DEXTER KISHIDA** 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

WEDNESDAY, FEBRUARY 7, 2024 1:00 P.M. CONFERENCE ROOM 224 & VIDEOCONFERENCE

> SENATE BILL NO. 3247 RELATING TO TAXATION

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

Thank you for the opportunity to present testimony on Senate Bill 3247. This bill adds a new section to Chapter 235, HRS, and establishes an interisland produce shipping tax credit to alleviate the costs of interisland shipping for agricultural producers, food hubs, and broad line distributors in the State.

The Department of Agriculture (Department) supports this measure with the following comments. Given that Hawaii is an island state, any increase in cost of interisland transportation can serve as a barrier to market access for many local agricultural and food producers. When an interisland cargo carrier raised its shipping rates by 46 percent in 2020, many agricultural producers, particularly those on the outer islands could no longer afford to ship their products to neighbor islands and lost market share. Many had to unload their products on their home island.

In a recent USDA-NASS/HDOA survey report on Hawaii Commercial Agricultural Expansion, it was identified that shipping and transportation costs were cited as a



SB3247 February 7, 2024 Page 2

leading barrier by 39% of local farmers and ranchers when considering the expansion of their agricultural production.

Finally, the Department appreciates all legislative efforts to lower the costs of interisland shipping for farmers, ranchers, and food hubs in Hawaii. We defer to the Department of Taxation with respect to the proposed amendments in Chapter 235, HRS.

Thank you again for the opportunity to testify on this measure.

SYLVIA LUKE LT. GOVERNOR



GARY S. SUGANUMA DIRECTOR

KRISTEN M.R. SAKAMOTO DEPUTY DIRECTOR

STATE OF HAWAI'I DEPARTMENT OF TAXATION Ka 'Oihana 'Auhau P.O. BOX 259 HONOLULU, HAWAI'I 96809 PHONE NO: (808) 587-1540 FAX NO: (808) 587-1560

TESTIMONY OF GARY S. SUGANUMA, DIRECTOR OF TAXATION

TESTIMONY ON THE FOLLOWING MEASURE:

S.B. No. 3247, Relating to Taxation.

BEFORE THE: Senate Committee on Agriculture and Environment

DATE:	Wednesday, February 07, 2024
TIME:	1:00 p.m.
LOCATION:	State Capitol, Room 224

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

The Department of Taxation ("Department") offers the following <u>comments</u> regarding S.B. 3247 for your consideration.

S.B 3247 adds a section to chapter 235 Hawaii Revised Statutes (HRS), creating a new nonrefundable income tax credit equal to an unspecified percentage, up to a maximum unspecified dollar amount, of the qualified transportation costs incurred by qualified taxpayers who transport between counties, either by air, ocean, or land freight, 1) produce and agricultural goods, or 2) inputs used to produce an agricultural commodity, such as chemicals, feed, fertilizer, plants, and supplies. A qualified taxpayer can be any farmer or rancher who is an individual, group of individuals, partnership, corporation, estate, trust, association, cooperative, broad line distributor, food hub, or other business enterprise or other legal entity, but they must be located in the state, share in the risk of producing an agricultural commodity in substantial commercial quantities, and be entitled to a share of the commodity from the agricultural operation.

The Department of Agriculture is charged with certifying the credit and administering its annual aggregate cap; the overall aggregate cap amount is unspecified, and there are additional provisions requiring an unspecified maximum dollar amount to Department of Taxation Testimony S.B. 3247 February 7, 2024 Page 2 of 2

be certified for each of three taxpayer types: farmers or ranchers, food hub operators, and broad line distributors. The new credit would apply to taxable years beginning after December 31, 2023.

The Department defers to the Department of Agriculture on its ability to certify and administer this proposed new credit and its caps, but requests that this certification requirement be maintained. The Department does not have the subject-matter expertise necessary to properly administer this credit.

The Department also recommends that a definition of "broad line distributor" be added to the measure to provide additional clarity on whether a taxpayer might qualify for this new credit.

Finally, the Department requests that the effective date of the measure be amended to apply to taxable years beginning after December 31, 2024 to provide the Department sufficient time to make the necessary form and system changes.

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



ON THE FOLLOWING MEASURE: S.B. NO. 3247, RELATING TO TAXATION.

BEFORE THE:
SENATE COMMITTEE ON AGRICULTURE AND ENVIRONMENTDATE:Wednesday, February 7, 2024TIME: 1:00 p.m.LOCATION:State Capitol, Room 224 and VideoconferenceTESTIFIER(S):Anne E. Lopez, Attorney General, or
Janine R. Udui, Deputy Attorney General

Chair Gabbard and Members of the Committee:

The Department of the Attorney General provides the following comments.

The purpose of this bill is to "establish an interisland produce shipping tax credit to alleviate the costs of interisland shipping for farmers and ranchers in the State." <u>See</u> section 1, page 2, lines 8-10. The bill would provide an interisland produce shipping tax credit to a qualified taxpayer equal to an undetermined percentage of the qualified taxpayer's qualified transportation costs between counties. <u>See</u> section 2, page 2, line 14, through page 3, line 7, and page 7, lines 1-3. A "qualified taxpayer" is defined in part, in section 2, page 6, lines 12-17, as follows:

"Qualified taxpayer" means any farmer or rancher who is an individual, group of individuals, partnership, corporation, estate, trust, association, cooperative, broad line distributor, food hub, or other business enterprise or other legal entity who:

(1) Is located in the State;"

* * *

The interisland produce shipping tax credit, therefore, will be available to taxpayers located in the State, but not to similarly situated taxpayers who are not located in the State and have qualified transportation costs between counties. As such, this bill may be subject to challenge under the Privileges and Immunities Clause of the United States Constitution.

Testimony of the Department of the Attorney General Thirty-Second Legislature, 2024 Page 2 of 2

"The Privileges and Immunities Clause, U.S. Const., art. IV, § 2, provides that the Citizens of each State shall be entitled to all Privileges and Immunities of Citizens in the several states." Lunding v. New York Tax Appeals Tribunal, 522 U.S. 287, 290 (1998) (internal brackets and guotation marks omitted). The Privileges and Immunities Clause "prohibits a State from denying nonresidents a general tax exemption provided to residents." Id. at 302. The Clause requires "substantial equality of treatment" for resident and nonresident taxpayers, such that "[w]here nonresidents are subject to different treatment, there must be 'reasonable grounds for ... diversity of treatment.." id. at 298 (quoting Travis v. Yale & Towne Mfg. Co., 252 U.S. 60, 79 (1920)). Thus, "the Privileges and Immunities Clause bars 'discrimination against citizens of other States where there is no substantial reason for the discrimination beyond the mere fact that they are citizens of other States." Id. (quoting Toomer v. Witsell, 334 U.S. 385, 396 (1948)). Accordingly, to overcome a challenge under the Privileges and Immunities Clause to a law that distinguishes between residents and nonresidents, a state must demonstrate that (1) "there is a substantial reason for the difference in treatment"; and (2) "the discrimination practiced against nonresidents bears a substantial relationship to the State's objective." Id. (quoting Supreme Court of N.H. v. Piper, 470 U.S. 274, 284 (1985)) (internal quotations omitted).

Here, to the extent the term "is located in the State" imposes a residency requirement in the State to be eligible for the interisland produce shipping tax credit, it may be challenged under the Privileges and Immunities Clause because the credit would be given only to taxpayers located in the State who incur transportation costs for shipping produce and agricultural goods between Hawaii counties.

Based on the foregoing, we respectfully ask that these concerns be addressed. One solution would be to remove the phrase "[i]s located in the State;" from the definition of a "qualified taxpayer" in subsection (g) of the new section of chapter 235 in section 2, at page 6, line 17. This change would address a possible Privileges and Immunities Clause challenge by allowing the tax credit for all taxpayers, regardless of location, who incur transportation costs for interisland shipping.

Thank you for the opportunity to provide comments.



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

February 7, 2024

HEARING BEFORE THE SENATE COMMITTEE ON AGRICULTURE AND ENVIRONMENT

TESTIMONY ON HB 3247 RELATING TO TAXATION

Conference Room 224 & Videoconference 1:00 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 SB 3247, which creates an income tax credit for transportation costs incurred by certain taxpayers who ship produce and agricultural goods between counties.

Interisland transportation has been a major issue with neighbor island farmers and ranchers. The majority of agricultural lands are in the neighbor islands yet the population center is on O^cahu. Neighbor island farmers and ranchers are disadvantaged when competing with fellow farmers and ranchers on O^cahu due to additional transportation costs of bringing in supplies and sending products out. Each increase in interisland shipping rates means increased costs to these farmers and ranchers, costs that usually cannot be passed on to the vendor. This bill seeks to level the playing field by providing assistance to neighbor island farmers and ranchers.

We believe that this tax will help to reduce the operating costs for our neighbor island farmers and ranchers and eventually help reduce the cost of purchasing local agriculture products for local consumers.

Thank you for the opportunity to testify on this measure.



Senate Committee on Agriculture and Environment

Hawai'i Alliance for Progressive Action (HAPA) Supports: SB3247

Wednesday, February 7, 2024 1 p.m. Conference Room 224

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

HAPA supports SB3247 creating an income tax credit for transportation costs incurred by certain taxpayers who ship produce and agricultural goods between counties.

Establishing this tax credit will help alleviate the costs of inter-island shipping for farmers and ranchers in the State which is an important part of supporting our local agriculture sector and food security.

Our local farmers and food producers in Hawai'i face a myriad of challenges from accessing affordable land, labor, workforce housing to increasing climate impacts and the overall high cost of living and doing business in Hawai'i. Profit margins are razor thin for our local food producers and yet less than 1% of our state budget is dedicated to supporting our agricultural sector.

The cost of inter-island transportation is a bottleneck for market access by food producers in Hawai'i. This issue is also recognized by the United States Department of Agriculture, which administers a reimbursement transportation cost payment program for geographically disadvantaged farmers and ranchers to reimburse producers for a portion of the cost to transport agricultural commodities or inputs used to produce an agricultural commodity.

Providing an income tax credit like the reimbursement transportation cost payment program that similarly reimburses producers for a portion of the cost to transport agricultural goods between the counties will reduce cost impacts to farm viability and consumer food price and support progress towards the State's Aloha+ Challenge commitment to increase local food consumption and production.

The reimbursement transportation cost payment program helps eligible farmers and ranchers in Hawaii and the Pacific offset their costs for transporting agricultural products or inputs used to produce an agricultural commodity over long distances. Payments from the program are calculated based on the costs incurred for transportation of the agricultural commodity or inputs during a fiscal year, subject to an \$8,000 per producer cap per fiscal year.

Please support local food producers and distributors and pass SB3247. Thank you for your consideration.

Respectfully,

Anne Frederick Executive Director

The Hawai'i Alliance for Progressive Action (HAPA) is a public non-profit organization under Section 501(c)(3) of the Internal Revenue Code. HAPA's mission is to catalyze community empowerment and systemic change towards valuing 'aina (environment) and people ahead of corporate profit.

Officers Kaipo Kekona State President

Anabella Bruch Vice-President

Maureen Datta Secretary

Reba Lopez Treasurer

Chapter Presidents

Clarence Baber Kohala, Hawai'i

Odysseus Yacalis East Hawai'i

Puna, Hawai'i

Andrea Drayer Ka'ū, Hawai'i

Kona, Hawai'i

Fawn Helekahi-Burns Hana, Maui

> Mason Scharer Haleakala, Maui

Kaiea Medeiros Mauna Kahalawai, Maui

> Kaipo Kekona Lahaina, Maui

Rufina Kaauwai Molokai

Negus Manna Lāna'i

India Clark North Shore, Oʻahu

Christian Zuckerman Wai'anae, O'ahu

Ted Radovich Waimanalo, Oʻahu

Vincent Kimura Honolulu, Oʻahu

Natalie Urminska Kauai



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

The Hawaii Farmers Union 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 SB3247.**

Transportation costs pose a significant challenge for farmers in Hawaii, especially those who rely on inter-island trade to reach wider markets for their produce. Costs to ship agricultural goods between islands can eat into already slim profit margins, making it further difficult for farmers to compete with mainland produce. SB3247 addresses this issue head-on by providing an income tax credit, which will enable farmers to allocate more resources towards transportation expenses, relieving some financial strain currently faced.

Encouraging farmers to expand their market reach across multiple islands creates new opportunities for growth and can aid in reducing Hawaii's dependence on imported produce. By subsidizing transportation costs, SB3247 incentivizes farmers to embrace inter-island trade and help meet the ever-increasing demand for locally grown products.

Mahalo for the opportunity to testify.

Kaipo Kekona, President HFUU/HFUF

Kennel S.K. Repune

LEGISLATIVE TAX BILL SERVICE

TAX FOUNDATION OF HAWAII

126 Queen Street, Suite 305

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: INCOME TAX, Credit for Interisland Shipping Costs for Produce

BILL NUMBER: SB 3247

INTRODUCED BY: GABBARD

EXECUTIVE SUMMARY: Creates an income tax credit for transportation costs incurred by certain taxpayers who ship produce and agricultural goods between counties.

SYNOPSIS: Adds a new section to chapter 235, HRS, to establish the interisland produce shipping tax credit. The credit is __% of the qualified transportation costs of the qualified taxpayer, up to a maximum of \$____.

For a partnership, S corporation, estate, or trust, the cost upon which the credit is computed shall be determined at the entity level and the distribution and share of the tax credit shall be determined by administrative rule.

The Department of Agriculture shall maintain records, verify and certify the tax credits for each year. Upon determination, the Department of Agriculture will issue a certificate to the taxpayer verifying the qualified transportation costs and the certified amount of credit to be filed with the taxpayer's tax return. The Department of Agriculture will certify credits on a first come, first served basis.

The aggregate amount of certified tax credits shall not exceed \$_____ for all taxpayers in any taxable year. Of the \$_____, up to \$_____ may be certified for farmers and ranchers; up to \$_____ may be certified for food hub operators; and up to \$_____ may be certified for broad line distributors.

Tax credits exceeding the taxpayer's net income tax liability may be used in subsequent years or for a period of 5 years, whichever is earlier.

Provides definitions for "food hub", "qualified taxpayer", and "qualified transportation costs".

Requires the director of taxation to prepare any forms necessary to claim a credit, may require a taxpayer to furnish reasonable information to validate a claim for the credit, and adopt rules pursuant to HRS chapter 91. Requires claims for the credit, including any amended claims, to be filed on or before the end of the twelfth month following the taxable year for which the credit is claimed. Failure to comply with the foregoing provision shall constitute a waiver of the right to claim the tax credit.

Re: SB 3247 Page 2

EFFECTIVE DATE: Upon approval, applicable to taxable years beginning after December 31, 2023.

STAFF COMMENTS: Lawmakers need to keep in mind two things. First, the tax system is the device that raises the money that they, lawmakers, like to spend. Using the tax system to shape social policy merely throws the revenue raising system out of whack, making the system less than reliable as there is no way to determine how many taxpayers will avail themselves of the credit and in what amount.

The second point to remember about tax credits is that they are nothing more than the expenditure of public dollars, but out the back door. If, in fact, these dollars were subject to the appropriation process, would taxpayers be as generous about the expenditure of these funds when we need money to support victims of natural disasters like the Maui wildfires, there isn't enough money for social service programs, or our state hospitals are on the verge of collapse?

In any event, a direct appropriation would be more accountable and transparent.

Furthermore, the additional credit would require changes to tax forms and instructions, reprogramming, staff training, and other costs that could be massive in amount. A direct appropriation may be a far less costly method to accomplish the same thing.

We also note that the statewide cap has three prongs and the bill does not articulate what happens if a taxpayer incurs eligible costs, applies for the credit, and it turns out that the statewide cap is exceeded. Subsection (b) of the bill attempts to address this situation, however, resolution remains unclear. Is the applicant supposed to be able to carry the credit forward? Are all applicants denied pro rata? Are only the other applicants in the category applied for denied pro rata? Or is only the current applicant denied?

Digested:2/5/2024



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

Executive Officers

Gary Okimoto, Safeway Hawaii, *Chair* Maile Miyashiro, C&S Wholesale Grocer, *Vice Chair* Kit Okimoto, Okimoto Corp., *Secretary/Treas.* Lauren Zirbel, HFIA, *Executive Director* Paul Kosasa, ABC Stores, *Advisor* Derek Kurisu, KTA Superstores, *Advisor* Toby Taniguchi, KTA Superstores, *Advisor* Joe Carter, Coca-Cola Bottling of Hawaii, *Advisor* Eddie Asato, Pint Size Hawaii, *Immediate Past Chair*

TO: Committee on Agriculture

FROM: HAWAII FOOD INDUSTRY ASSOCIATION Lauren Zirbel, Executive Director

DATE: February 7, 2024 TIME: 1pm PLACE: Room 224

RE: SB3247 Relating to Taxation

Position: Support

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

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

Increasing local food production is an important goal for our state. We are all aware of the many challenges that our local food producers face, including the geographic obstacle of getting food from where it's grown to customers on other islands.

This measure would help offset the burden that food producers face when moving their goods interisland. This tax credit can help make locally grown food more competitive with imported products, more available and accessible to consumers or manufacturers on other islands, and incentivize more agricultural production.

For these reasons we ask the committee to pass this measure. Thank you for the opportunity to testify.

<u>SB-3247</u> Submitted on: 2/3/2024 1:52:53 PM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Megan Fox	Testifying for Malama Kaua'i	Support	Written Testimony Only

Comments:

We cannot increase our food sustainability if we do not support our food producers. Please consider this support system for them.

<u>SB-3247</u> Submitted on: 2/3/2024 4:22:37 PM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Jeannette Gurung	Testifying for WOCAN	Support	Written Testimony Only

Comments:

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

Please support SB 3247 which creates an income tax credit for taxpayers who are farmers, or are producers of agricultural commodities, cooperatives, broad line distributors, or food hubs who ship products and agricultural goods between counties.

Establishing an inter-island produce shipping tax credit will help alleviate the costs of interisland shipping for farmers and ranchers in the State which is an important part of supporting our local agriculture sector and food security.

The cost of inter-island transportation is a bottleneck for market access by food producers in Hawai'i. This issue is also recognized by the United States Department of Agriculture, which administers a reimbursement transportation cost payment program for geographically disadvantaged farmers and ranchers..

The reimbursement transportation cost payment program helps eligible farmers and ranchers in Hawai'i and the Pacific offset their costs for transporting agricultural products or inputs used to produce an agricultural commodity over long distances.

Providing an income tax credit like the reimbursement transportation cost payment program that similarly reimburses producers for a portion of the cost to transport agricultural goods between the counties will reduce cost impacts to farm viability and consumer food price and support progress towards the State's Aloha+ Challenge commitment to increase local food consumption and production.

Please support local food producers and distributors and pass SB 3247.

Mahalo for your consideration!

Jeannette Gurung,

Executive Director, Women Organizing for Change in Agriculture and Natural Resource Management (WOCAN)

Kailua Kona

SUBMIT TESTIMONY HERE



February 5, 2024

Subject: SB 3247 Producers; Agricultural Goods; Interisland Shipping; Income Tax Credit

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

The Hawaii Food+ Policy fully supports **SB3247**. Our Intern, Clyds Bautista Manzano, is a student at the University of Hawai'i at Manoa, majoring in Public Health. He has focused most of his work on the impact of food insecurity on the overall health outcome of the community here in Hawai'i. He has immersed himself in various community outreach focusing on supporting local farmers, increasing access to local food, and building Hawai'i's need for a sustainable food system.

It is necessary to help support our local farmers through an income tax credit like the reimbursement transportation cost payment program that similarly reimburses producers for a portion of the cost of transporting agricultural goods between the counties. Increasing access to locally grown food is needed to address Hawai'i's need for more locally and nutritionally dense food and support Hawai'i's agricultural business. As stated by a report done in 2023 by <u>County Health Rankings</u>, which measures Hawai'i food environment index, which is a measurement that assesses states access to food s compared to the United States, states that Hawai'i had a rating on a scale of 1-10 of 7.9 (good), which is in the best 50% of the states. Hawai'i had better access to food compared to other states.

SB3247 continues the mission of helping ensure everyone has access to this food. Reducing financial barriers by providing income tax credits like reimbursement for interisland transportation to our farmers and ranchers will help us continue the mission to address Hawai'i's need for more locally grown food. Our state will continue striving for the best for our communities, and creating a tax credit for our farmers and ranchers will help ensure better access to food and continue our mission to help provide for our communities.

Mahalo, Hawaii Food+ Policy Team

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 2024, the cohort of interns are undergrads 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.

<u>SB-3247</u> Submitted on: 2/4/2024 8:26:57 PM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
	Testifying for We Are One, Inc www.WeAreOne.cc - WAO		Written Testimony Only

Comments:

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

Please support SB 3247 which creates an income tax credit for taxpayers who are farmers, or are producers of agricultural commodities, cooperatives, broad line distributors, or food hubs who ship products and agricultural goods between counties.

Establishing an inter-island produce shipping tax credit will help alleviate the costs of interisland shipping for farmers and ranchers in the State which is an important part of supporting our local agriculture sector and food security.

The cost of inter-island transportation is a bottleneck for market access by food producers in Hawai'i. This issue is also recognized by the United States Department of Agriculture, which administers a reimbursement transportation cost payment program for geographically disadvantaged farmers and ranchers..

The reimbursement transportation cost payment program helps eligible farmers and ranchers in Hawai'i and the Pacific offset their costs for transporting agricultural products or inputs used to produce an agricultural commodity over long distances.

Providing an income tax credit like the reimbursement transportation cost payment program that similarly reimburses producers for a portion of the cost to transport agricultural goods between the counties will reduce cost impacts to farm viability and consumer food price and support progress towards the State's Aloha+ Challenge commitment to increase local food consumption and production.

Please support local food producers and distributors and pass SB 3247.

www.WeAreOne.cc

Mahalo for your consideration!

<u>SB-3247</u> Submitted on: 2/3/2024 2:02:48 PM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
denise woods	Individual	Support	Written Testimony Only

Comments:

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

Please support SB 3302 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 SB 3302.

Mahalo for your consideration!

Denise Woods, Kauai

<u>SB-3247</u> Submitted on: 2/3/2024 2:08:19 PM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Dennis O'Shea	Individual	Support	Written Testimony Only

Comments:

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

Please support SB3247.

We must work diligently for Hawaii to become food self-sufficient or suffer terrible consequences when the supply chain breaks down.

Mahalo

<u>SB-3247</u> Submitted on: 2/3/2024 2:09:14 PM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Elizabeth Bush, APRN	Individual	Support	Written Testimony Only

Comments:

Please help us attain sustainabilty.

Elizabeth Bush, MSN, APRN, CARN-AP, CSAC, CCDP-D Board Certified Psychiatric Advanced Practice Nurse (NP and CNS) Certified Addiction Registered Nurse, Advanced Practice Certified Substance Abuse Counselor Certified Co-Occurring Disorder Professional-Diplomate (retired)

<u>SB-3247</u> Submitted on: 2/3/2024 2:09:15 PM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
L. Osterer	Individual	Support	Written Testimony Only

Comments:

The cost of inter-island transportation can be significant for food producers in Hawai'i. Hav to increase local food consumption and production. An inter-island produce shipping tax credit will help farmers and ranchers in the State and supports sustainable agriculture and food security.

Please support local food producers and distributors and pass SB 3247.

Thank you for your consideration, L.Osterer, Koloa, Hi.

<u>SB-3247</u> Submitted on: 2/3/2024 2:13:15 PM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Isis Usborne	Individual	Support	Written Testimony Only

Comments:

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

Please support SB 3247 which creates an income tax credit for taxpayers who are farmers, or are producers of agricultural commodities, cooperatives, broad line distributors, or food hubs who ship products and agricultural goods between counties.

Establishing an inter-island produce shipping tax credit will help alleviate the costs of interisland shipping for farmers and ranchers in the State which is an important part of supporting our local agriculture sector and food security.

The cost of inter-island transportation is a bottleneck for market access by food producers in Hawai'i. This issue is also recognized by the United States Department of Agriculture, which administers a reimbursement transportation cost payment program for geographically disadvantaged farmers and ranchers..

The reimbursement transportation cost payment program helps eligible farmers and ranchers in Hawai'i and the Pacific offset their costs for transporting agricultural products or inputs used to produce an agricultural commodity over long distances.

Providing an income tax credit like the reimbursement transportation cost payment program that similarly reimburses producers for a portion of the cost to transport agricultural goods between the counties will reduce cost impacts to farm viability and consumer food price and support progress towards the State's Aloha+ Challenge commitment to increase local food consumption and production.

Please support local food producers and distributors and pass SB 3247.

Mahalo for your consideration!

Isis Usborne, Honolulu

<u>SB-3247</u> Submitted on: 2/3/2024 2:15:31 PM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Susan Douglas	Individual	Support	Written Testimony Only

Comments:

Establishing an inter-island produce shipping tax credit will help alleviate the costs of interisland shipping for farmers and ranchers in the State which is an important part of supporting our local agriculture sector and food security.

The cost of inter-island transportation is a bottleneck for market access by food producers in Hawai'i. This issue is also recognized by the United States Department of Agriculture, which administers a reimbursement transportation cost payment program for geographically disadvantaged farmers and ranchers..

The reimbursement transportation cost payment program helps eligible farmers and ranchers in Hawai'i and the Pacific offset their costs for transporting agricultural products or inputs used to produce an agricultural commodity over long distances.

Providing an income tax credit like the reimbursement transportation cost payment program that similarly reimburses producers for a portion of the cost to transport agricultural goods between the counties will reduce cost impacts to farm viability and consumer food price and support progress towards the State's Aloha+ Challenge commitment to increase local food consumption and production.

Please support local food producers and distributors and pass SB 3247.

<u>SB-3247</u> Submitted on: 2/3/2024 3:54:03 PM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Ken Hartsel	Individual	Support	Written Testimony Only

Comments:

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

Please support SB 3302 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 SB 3302.

Mahalo for your consideration!

Ken Hartsel

<u>SB-3247</u> Submitted on: 2/3/2024 3:59:16 PM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Robin Gusich-Batara	Individual	Support	Written Testimony Only

Comments:

I support SB 3247 because we need to do all we can to support our local farmers. Over 80% of Hawaii's food comes from out of state. Imagine the food crisis we would have if there is a supply disruption. We need to build our own food security within our state. Supporting, and even encouraging our local farmers with incentives can help towards Hawaii's food sustainability.

<u>SB-3247</u> Submitted on: 2/3/2024 4:35:16 PM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Colleen Rost-Banik	Individual	Support	Written Testimony Only

Comments:

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

Please support SB 3247 which creates an income tax credit for taxpayers who are farmers, or are producers of agricultural commodities, cooperatives, broad line distributors, or food hubs who ship products and agricultural goods between counties.

Establishing an inter-island produce shipping tax credit will help alleviate the costs of interisland shipping for farmers and ranchers in the State which is an important part of supporting our local agriculture sector and food security.

The cost of inter-island transportation is a bottleneck for market access by food producers in Hawai'i. This issue is also recognized by the United States Department of Agriculture, which administers a reimbursement transportation cost payment program for geographically disadvantaged farmers and ranchers..

The reimbursement transportation cost payment program helps eligible farmers and ranchers in Hawai'i and the Pacific offset their costs for transporting agricultural products or inputs used to produce an agricultural commodity over long distances.

Providing an income tax credit like the reimbursement transportation cost payment program that similarly reimburses producers for a portion of the cost to transport agricultural goods between the counties will reduce cost impacts to farm viability and consumer food price and support progress towards the State's Aloha+ Challenge commitment to increase local food consumption and production.

Please support local food producers and distributors and pass SB 3247.

Mahalo for your time. Colleen Rost-Banik

<u>SB-3247</u> Submitted on: 2/3/2024 5:17:10 PM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
M. Llanes	Individual	Support	Written Testimony Only

Comments:

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

Please support SB 3247 which creates an income tax credit for taxpayers who are farmers, or are producers of agricultural commodities, cooperatives, broad line distributors, or food hubs who ship products and agricultural goods between counties.

Establishing an inter-island produce shipping tax credit will help alleviate the costs of interisland shipping for farmers and ranchers in the State which is an important part of supporting our local agriculture sector and food security.

The cost of inter-island transportation is a bottleneck for market access by food producers in Hawai'i. This issue is also recognized by the United States Department of Agriculture, which administers a reimbursement transportation cost payment program for geographically disadvantaged farmers and ranchers.

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Providing an income tax credit like the reimbursement transportation cost payment program that similarly reimburses producers for a portion of the cost to transport agricultural goods between the counties will reduce cost impacts to farm viability and consumer food price and support progress towards the State's Aloha+ Challenge commitment to increase local food consumption and production.

Please support local food producers and distributors and pass SB 3247.

Mahalo for your consideration!

MeleLani Llanes, Makakilo

<u>SB-3247</u> Submitted on: 2/3/2024 7:45:10 PM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
B.A. McClintock	Individual	Support	Written Testimony Only

Comments:

Please support SB 3247 which creates an income tax credit for taxpayers who are farmers, or are producers of agricultural commodities, cooperatives, broad line distributors, or food hubs who ship products and agricultural goods between counties.

Establishing an inter-island produce shipping tax credit will help alleviate the costs of interisland shipping for farmers and ranchers in the State which is an important part of supporting our local agriculture sector and food security.

The cost of inter-island transportation is a bottleneck for market access by food producers in Hawai'i. This issue is also recognized by the United States Department of Agriculture, which administers a reimbursement transportation cost payment program for geographically disadvantaged farmers and ranchers..

The reimbursement transportation cost payment program helps eligible farmers and ranchers in Hawai'i and the Pacific offset their costs for transporting agricultural products or inputs used to produce an agricultural commodity over long distances.

Providing an income tax credit like the reimbursement transportation cost payment program that similarly reimburses producers for a portion of the cost to transport agricultural goods between the counties will reduce cost impacts to farm viability and consumer food price and support progress towards the State's Aloha+ Challenge commitment to increase local food consumption and production.

Please support local food producers and distributors and pass SB 3247.

Mahalo for your consideration!

<u>SB-3247</u> Submitted on: 2/3/2024 7:56:16 PM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Barbara Barry	Individual	Support	Written Testimony Only

Comments:

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

Please support SB 3247 which creates an income tax credit for taxpayers who are farmers, or are producers of agricultural commodities, cooperatives, broad line distributors, or food hubs who ship products and agricultural goods between counties.

Establishing an inter-island produce shipping tax credit will help alleviate the costs of interisland shipping for farmers and ranchers in the State which is an important part of supporting our local agriculture sector and food security.

The cost of inter-island transportation is a bottleneck for market access by food producers in Hawai'i. This issue is also recognized by the United States Department of Agriculture, which administers a reimbursement transportation cost payment program for geographically disadvantaged farmers and ranchers.

The reimbursement transportation cost payment program helps eligible farmers and ranchers in Hawai'i and the Pacific offset their costs for transporting agricultural products or inputs used to produce an agricultural commodity over long distances.

Providing an income tax credit like the reimbursement transportation cost payment program that similarly reimburses producers for a portion of the cost to transport agricultural goods between the counties will reduce cost impacts to farm viability and consumer food price and support progress towards the State's Aloha+ Challenge commitment to increase local food consumption and production.

Please support local food producers and distributors and pass SB 3247.

Mahalo for your consideration!

<u>SB-3247</u> Submitted on: 2/3/2024 7:56:41 PM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Rodger Hansen	Individual	Support	Written Testimony Only

Comments:

Please support this bill

Mahalo, Rodger Hansen / Hakalau HI 96710

<u>SB-3247</u> Submitted on: 2/3/2024 8:00:42 PM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Elizabeth Hansen	Individual	Support	Written Testimony Only

Comments:

Please support this bill.

Mahalo

Elizabeth Hansen, Hakalau HI 96710

<u>SB-3247</u> Submitted on: 2/3/2024 8:42:33 PM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
David Loganbill	Individual	Support	Written Testimony Only

Comments:

Aloha,

Please do the right thing for Hawaii and for our farmers. Please pass this bill. Hawaii should also hace been self reliant on food, poultry , beef , fruits , vegetables, clean fish farms and Solar at least 20 years ago for our local communities. Shameful this has not been done yet and we rely 80 to 90 % on shipping it here to Hawaii. Shame on our greedy government, legislators and Hawaii tourism authority. These things would bring in even more tourists but you never thought of that. So will legalizing marijuana. Stop being so on the fence and disregard what your elderly voters think. We are so behind 1. Legalize and tax it for your worthless rail. I thought you were all blue state liberal progressives. But putting tampons in men's restrooms is a more important issue ??? Most of you need to be voted out and your own voters will do this next time. Start with passing this bill to make yourselves look a little better. Then get on those other things. Land for local food and cannabis. Solar farms. We are one big natural disaster away from having starvation and chaos. Enough greed and corruption already. God help us. God bless Hawaii.

Ua mau ke ea oka aina ika pono. Mahalo. David Loganbill

<u>SB-3247</u> Submitted on: 2/3/2024 8:52:46 PM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Kencho Gurung	Individual	Support	Written Testimony Only

Comments:

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

Please support SB 3247 which creates an income tax credit for taxpayers who are farmers, or are producers of agricultural commodities, cooperatives, broad line distributors, or food hubs who ship products and agricultural goods between counties.

Establishing an inter-island produce shipping tax credit will help alleviate the costs of interisland shipping for farmers and ranchers in the State which is an important part of supporting our local agriculture sector and food security.

The cost of inter-island transportation is a bottleneck for market access by food producers in Hawai'i. This issue is also recognized by the United States Department of Agriculture, which administers a reimbursement transportation cost payment program for geographically disadvantaged farmers and ranchers.

The reimbursement transportation cost payment program helps eligible farmers and ranchers in Hawai'i and the Pacific offset their costs for transporting agricultural products or inputs used to produce an agricultural commodity over long distances.

Providing an income tax credit like the reimbursement transportation cost payment program that similarly reimburses producers for a portion of the cost to transport agricultural goods between the counties will reduce cost impacts to farm viability and consumer food price and support progress towards the State's Aloha+ Challenge commitment to increase local food consumption and production.

Please support local food producers and distributors and pass SB 3247.

Mahalo for your consideration!

Kencho, Kapa'au, Hawai'i Island

<u>SB-3247</u> Submitted on: 2/3/2024 9:35:07 PM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Jotis Russell-Christian	Individual	Support	Written Testimony Only

Comments:

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

Please support SB 3247 which creates an income tax credit for taxpayers who are farmers, or are producers of agricultural commodities, cooperatives, broad line distributors, or food hubs who ship products and agricultural goods between counties.

Establishing an inter-island produce shipping tax credit will help alleviate the costs of interisland shipping for farmers and ranchers in the State which is an important part of supporting our local agriculture sector and food security.

The cost of inter-island transportation is a bottleneck for market access by food producers in Hawai'i. This issue is also recognized by the United States Department of Agriculture, which administers a reimbursement transportation cost payment program for geographically disadvantaged farmers and ranchers.

The reimbursement transportation cost payment program helps eligible farmers and ranchers in Hawai'i and the Pacific offset their costs for transporting agricultural products or inputs used to produce an agricultural commodity over long distances.

Providing an income tax credit like the reimbursement transportation cost payment program that similarly reimburses producers for a portion of the cost to transport agricultural goods between the counties will reduce cost impacts to farm viability and consumer food price and support progress towards the State's Aloha+ Challenge commitment to increase local food consumption and production.

Please support local food producers and distributors and pass SB 3247.

Mahalo for your consideration!
Jotis Russell-Christian, Hilo Hawai'i

<u>SB-3247</u> Submitted on: 2/3/2024 11:55:08 PM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
KEALA FUNG	Individual	Support	Written Testimony Only

Comments:

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

Please support SB 3247 which creates an income tax credit for taxpayers who are farmers, or are producers of agricultural commodities, cooperatives, broad line distributors, or food hubs who ship products and agricultural goods between counties.

Establishing an inter-island produce shipping tax credit will help alleviate the costs of interisland shipping for farmers and ranchers in the State which is an important part of supporting our local agriculture sector and food security.

The cost of inter-island transportation is a bottleneck for market access by food producers in Hawai'i. This issue is also recognized by the United States Department of Agriculture, which administers a reimbursement transportation cost payment program for geographically disadvantaged farmers and ranchers.

The reimbursement transportation cost payment program helps eligible farmers and ranchers in Hawai'i and the Pacific offset their costs for transporting agricultural products or inputs used to produce an agricultural commodity over long distances.

Providing an income tax credit like the reimbursement transportation cost payment program that similarly reimburses producers for a portion of the cost to transport agricultural goods between the counties will reduce cost impacts to farm viability and consumer food price and support progress towards the State's Aloha+ Challenge commitment to increase local food consumption and production.

Please support local food producers and distributors and pass SB 3247.

Mahalo for your consideration!

Keala Fung

Honplulu HI

<u>SB-3247</u> Submitted on: 2/3/2024 9:56:40 PM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Debbie Coke	Individual	Support	Written Testimony Only

Comments:

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

Please support SB 3247 which creates an income tax credit for taxpayers who are farmers, or are producers of agricultural commodities, cooperatives, broad line distributors, or food hubs who ship products and agricultural goods between counties.

Establishing an inter-island produce shipping tax credit will help alleviate the costs of interisland shipping for farmers and ranchers in the State which is an important part of supporting our local agriculture sector and food security.

The cost of inter-island transportation is a bottleneck for market access by food producers in Hawai'i. This issue is also recognized by the United States Department of Agriculture, which administers a reimbursement transportation cost payment program for geographically disadvantaged farmers and ranchers..

The reimbursement transportation cost payment program helps eligible farmers and ranchers in Hawai'i and the Pacific offset their costs for transporting agricultural products or inputs used to produce an agricultural commodity over long distances.

Providing an income tax credit like the reimbursement transportation cost payment program that similarly reimburses producers for a portion of the cost to transport agricultural goods between the counties will reduce cost impacts to farm viability and consumer food price and support progress towards the State's Aloha+ Challenge commitment to increase local food consumption and production.

Please support local food producers and distributors and pass SB 3247.

Mahalo for your consideration! Debbie Coke

Captain, Cook, HI

<u>SB-3247</u> Submitted on: 2/4/2024 6:43:14 AM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Reanna Estrada	Individual	Support	Written Testimony Only

Comments:

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

Please support HB3315. An abundance of scientific literature on pesticide drift and the unique susceptibility of children to pesticide exposure provide a sound argument for establishing meaningful buffer zones to ensure even protections for communities, children, elderly and sensitive areas.

California has enacted similar legislation requiring pesticide buffer zones around schools, the farmworkers and communities living near agricultural areas. The measure had originally advocated for 1 mile buffer zones due to the abundance of research documenting pesticide drift and related health impacts up to a mile or further from the fields where they were applied.

The American Academy of Pediatrics (AAP) finds there to be a significantly increased health risk for children exposed to pesticides, and additional precautions must be taken to protect them from unintended exposure.

I am very concerned about long-term pesticide exposure of keiki while they are at school or at play in our parks, which constitutes a health threat that can lead to cancer, neurological, and respiratory damage, among other medical conditions.

Please protect our keiki and pass HB3315.

Mahalo for your consideration!

Reanna Estrada, Kapolei

<u>SB-3247</u> Submitted on: 2/4/2024 6:56:57 AM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Monica L Catalano	Individual	Support	Written Testimony Only

Comments:

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

Please support SB 3247 which creates an income tax credit for taxpayers who are farmers, or are producers of agricultural commodities, cooperatives, broad line distributors, or food hubs who ship products and agricultural goods between counties.

Establishing an inter-island produce shipping tax credit will help alleviate the costs of interisland shipping for farmers and ranchers in the State which is an important part of supporting our local agriculture sector and food security.

The cost of inter-island transportation is a bottleneck for market access by food producers in Hawai'i. This issue is also recognized by the United States Department of Agriculture, which administers a reimbursement transportation cost payment program for geographically disadvantaged farmers and ranchers..

The reimbursement transportation cost payment program helps eligible farmers and ranchers in Hawai'i and the Pacific offset their costs for transporting agricultural products or inputs used to produce an agricultural commodity over long distances.

Providing an income tax credit like the reimbursement transportation cost payment program that similarly reimburses producers for a portion of the cost to transport agricultural goods between the counties will reduce cost impacts to farm viability and consumer food price and support progress towards the State's Aloha+ Challenge commitment to increase local food consumption and production.

Please support local food producers and distributors and pass SB 3247.

Mahalo for your consideration!

Monica, Richmond CA

<u>SB-3247</u> Submitted on: 2/4/2024 6:26:37 AM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Heidi Jantz	Individual	Support	Written Testimony Only

Comments:

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

Please support SB 3247 which creates an income tax credit for taxpayers who are farmers, or are producers of agricultural commodities, cooperatives, broad line distributors, or food hubs who ship products and agricultural goods between counties.

Establishing an inter-island produce shipping tax credit will help alleviate the costs of interisland shipping for farmers and ranchers in the State which is an important part of supporting our local agriculture sector and food security.

The cost of inter-island transportation is a bottleneck for market access by food producers in Hawai'i. This issue is also recognized by the United States Department of Agriculture, which administers a reimbursement transportation cost payment program for geographically disadvantaged farmers and ranchers.

The reimbursement transportation cost payment program helps eligible farmers and ranchers in Hawai'i and the Pacific offset their costs for transporting agricultural products or inputs used to produce an agricultural commodity over long distances.

Providing an income tax credit like the reimbursement transportation cost payment program that similarly reimburses producers for a portion of the cost to transport agricultural goods between the counties will reduce cost impacts to farm viability and consumer food price and support progress towards the State's Aloha+ Challenge commitment to increase local food consumption and production.

Please support local food producers and distributors and pass SB 3247.

Mahalo for your consideration!

Heidi Jantz, Spokane WA

<u>SB-3247</u> Submitted on: 2/4/2024 7:32:08 AM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Sven Sorge	Individual	Support	Written Testimony Only

Comments:

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

Please support SB 3247 which creates an income tax credit for taxpayers who are farmers, or are producers of agricultural commodities, cooperatives, broad line distributors, or food hubs who ship products and agricultural goods between counties.

Establishing an inter-island produce shipping tax credit will help alleviate the costs of interisland shipping for farmers and ranchers in the State which is an important part of supporting our local agriculture sector and food security.

The cost of inter-island transportation is a bottleneck for market access by food producers in Hawai'i. This issue is also recognized by the United States Department of Agriculture, which administers a reimbursement transportation cost payment program for geographically disadvantaged farmers and ranchers.

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Please support local food producers and distributors and pass SB 3247.

Mahalo for your consideration!

Sven Sorge

<u>SB-3247</u> Submitted on: 2/4/2024 9:34:45 AM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Valerie Weiss	Individual	Support	Written Testimony Only

Comments:

It is imperative that we pass this bill and do everything we can to help our farmers produce and get their food to the other islands.

<u>SB-3247</u> Submitted on: 2/4/2024 9:58:51 AM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Georgia L Hoopes	Individual	Support	Written Testimony Only

Comments:

I support SB3247

Georgia Hoopes, Kalaheo

<u>SB-3247</u> Submitted on: 2/4/2024 7:53:29 AM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Chelle Galarza	Individual	Support	Written Testimony Only

Comments:

We need food security on our islands, and with most of our food coming from the continent we do not have this. We must support getting our food locally and not depend on other places shipping it here! Support local farmers and distributor to do it.

Please support SB 3247 which creates an income tax credit for taxpayers who are farmers, or are producers of agricultural commodities, cooperatives, broad line distributors, or food hubs who ship products and agricultural goods between counties.

Sincerely,

Chelle Galarza

Maui full time resident

<u>SB-3247</u> Submitted on: 2/4/2024 1:33:02 PM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Jacqueline S. Ambrose	Individual	Support	Written Testimony Only

Comments:

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

The cost of inter-island transportation is a bottleneck for market access by food producers in Hawai'i. This issue is also recognized by the United States Department of Agriculture, which administers a reimbursement transportation cost payment program for geographically disadvantaged farmers and ranchers.

Providing an income tax credit like the reimbursement transportation cost payment program that similarly reimburses producers for a portion of the cost to transport agricultural goods between the counties will reduce cost impacts to farm viability and consumer food price and support progress towards the State's Aloha+ Challenge commitment to increase local food consumption and production.

<u>SB-3247</u> Submitted on: 2/4/2024 3:40:55 PM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Barbara Best	Individual	Support	Written Testimony Only

Comments:

This tax credit will reduce costs for farm viability and food price and support progress toward the State's commitment to increase local food consumption and production.

Mahalo

<u>SB-3247</u> Submitted on: 2/4/2024 4:51:49 PM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
pahnelopi mckenzie	Individual	Support	Written Testimony Only

Comments:

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

Please support SB 3247 which creates an income tax credit for taxpayers who are farmers, or are producers of agricultural commodities, cooperatives, broad line distributors, or food hubs who ship products and agricultural goods between counties.

Establishing an inter-island produce shipping tax credit will help alleviate the costs of interisland shipping for farmers and ranchers in the State which is an important part of supporting our local agriculture sector and food security.

The cost of inter-island transportation is a bottleneck for market access by food producers in Hawai'i. This issue is also recognized by the United States Department of Agriculture, which administers a reimbursement transportation cost payment program for geographically disadvantaged farmers and ranchers.

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Providing an income tax credit like the reimbursement transportation cost payment program that similarly reimburses producers for a portion of the cost to transport agricultural goods between the counties will reduce cost impacts to farm viability and consumer food price and support progress towards the State's Aloha+ Challenge commitment to increase local food consumption and production.

Please support local food producers and distributors and pass SB 3247.

Mahalo for your consideration! Pahnelopi McKenzie

<u>SB-3247</u> Submitted on: 2/4/2024 4:54:29 PM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Kiley Adolpho	Individual	Support	Written Testimony Only

Comments:

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

Please support SB 3247 which creates an income tax credit for taxpayers who are farmers, or are producers of agricultural commodities, cooperatives, broad line distributors, or food hubs who ship products and agricultural goods between counties.

Establishing an inter-island produce shipping tax credit will help alleviate the costs of interisland shipping for farmers and ranchers in the State which is an important part of supporting our local agriculture sector and food security.

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Please support local food producers and distributors and pass SB 3247.

Mahalo for your consideration! Kiley Adolpho

<u>SB-3247</u> Submitted on: 2/4/2024 6:33:14 PM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Shannon Rudolph	Individual	Support	Written Testimony Only

Comments:

Support local farmers

<u>SB-3247</u> Submitted on: 2/4/2024 8:09:00 PM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Lisa Seikai Darcy	Individual	Support	Written Testimony Only

Comments:

Please support!

Mahalo,

Lisa Seikai Darcy

<u>SB-3247</u> Submitted on: 2/4/2024 9:03:19 PM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Stacey Alapai	Individual	Support	Written Testimony Only

Comments:

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

Please support SB 3247 which creates an income tax credit for taxpayers who are farmers, or are producers of agricultural commodities, cooperatives, broad line distributors, or food hubs who ship products and agricultural goods between counties.

Establishing an inter-island produce shipping tax credit will help alleviate the costs of interisland shipping for farmers and ranchers in the State which is an important part of supporting our local agriculture sector and food security.

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Providing an income tax credit like the reimbursement transportation cost payment program that similarly reimburses producers for a portion of the cost to transport agricultural goods between the counties will reduce cost impacts to farm viability and consumer food price and support progress towards the State's Aloha+ Challenge commitment to increase local food consumption and production.

Please support local food producers and distributors and pass SB 3247.

Mahalo for your consideration! Stacey Alapai

Makawao, HI 96768

<u>SB-3247</u> Submitted on: 2/4/2024 9:15:15 PM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Anna Camacho	Individual	Support	Written Testimony Only

Comments:

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

Please support local food producers and distributors and pass SB 3247. We need to help alleviate the costs of inter-island shipping for farmers and ranchers in the State which is an important part of supporting our local agriculture sector and food security.

Mahalo piha,

Anna Camacho, Kaimukī

<u>SB-3247</u> Submitted on: 2/5/2024 8:53:52 AM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Cynthia Hathaway	Individual	Support	Written Testimony Only

Comments:

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

I urge you to support SB 3247, a tax credit for food producers who ship their food products between counties. I have been subsistence farming on Big Island for 35 years and know the hard work it requires to produce food. The profit margin for this endeavor is slim. Please help with an inter-island produce shipping tax credit, supporting our local agriculture sector and food security.

SB3247 will boost the State's Aloha+ Challenge commitment to increase local food consumption and production by 30% by 2030. This is a necessary goal for Hawaii sustainability. Reimbursing producers for a portion of the cost to transport agricultural goods between the counties will reduce cost impacts to farm viability and help lower consumer food prices.

Please support local food producers and distributors. Pass SB 3247.

Mahalo.

Cynthia Hathaway, Kea'au, Hawaii

<u>SB-3247</u> Submitted on: 2/5/2024 6:07:04 AM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Michele Nihipali	Individual	Support	Written Testimony Only

Comments:

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

Please support SB 3247 which creates an income tax credit for taxpayers who are farmers, or are producers of agricultural commodities, cooperatives, broad line distributors, or food hubs who ship products and agricultural goods between counties.

Establishing an inter-island produce shipping tax credit will help alleviate the costs of interisland shipping for farmers and ranchers in the State which is an important part of supporting our local agriculture sector and food security.

The cost of inter-island transportation is a bottleneck for market access by food producers in Hawai'i. This issue is also recognized by the United States Department of Agriculture, which administers a reimbursement transportation cost payment program for geographically disadvantaged farmers and ranchers.

The reimbursement transportation cost payment program helps eligible farmers and ranchers in Hawai'i and the Pacific offset their costs for transporting agricultural products or inputs used to produce an agricultural commodity over long distances.

Providing an income tax credit like the reimbursement transportation cost payment program that similarly reimburses producers for a portion of the cost to transport agricultural goods between the counties will reduce cost impacts to farm viability and consumer food price and support progress towards the State's Aloha+ Challenge commitment to increase local food consumption and production.

Please support local food producers and distributors and pass SB 3247.

Mahalo for your consideration!

Michele Nihipali

54-074 A Kam Hwy.

Hauula, HI 96717

<u>SB-3247</u> Submitted on: 2/5/2024 9:04:37 AM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Lisa Parker	Individual	Support	Written Testimony Only

Comments:

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

Please support SB 3302 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 SB 3302.

Mahalo for your consideration!

Lisa Parker, Kapaa, HI

<u>SB-3247</u> Submitted on: 2/5/2024 9:06:51 AM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
JarraeTehani Manasas	Individual	Support	Written Testimony Only

Comments:

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

Please support SB 3247 which creates an income tax credit for taxpayers who are farmers, or are producers of agricultural commodities, cooperatives, broad line distributos or food hubs who ship products and agriculatural goods between counties.

Establishing an inter-island produce shipping tax credit will help alleviate the costs of interisland shipping for farmers and ranchers in the State which is an important part of supporting our local agriculture sector and food security.

The cost of inter-island transportation is a bottleneck for market access by food producers in Hawai'i. This issue is also recognized by the United States Department of Agriculture, which administers a reimbursement transportation cost payment program for geographically disadvantaged farmers and ranchers.

The reimbursement transportation cost payment program helps eligible farmers and ranchers in Hawai'i and the Pacific offset their costs for transporting agricultural products or inputs used to produce an agricultural commodity over long distances.

Providing an income tax credit like the reimbursement transportation cost payment program will reduce cost impacts to farm viability and consumer food price and support progress towards the States Aloha+ Challenge commitment to increase local food consuption and production.

Please support local food producers and distributors and pass SB 3247.

Mahalo for your consideration.

JarraeTehani Manasas, Kailua Kona Hawai'i

<u>SB-3247</u> Submitted on: 2/5/2024 9:10:11 AM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Marilyn Mick	Individual	Support	Written Testimony Only

Comments:

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

Please support SB 3247 which creates an income tax credit for taxpayers who are farmers, or are producers of agricultural commodities, cooperatives, broad line distributors, or food hubs who ship products and agricultural goods between counties.

Establishing an inter-island produce shipping tax credit will help alleviate the costs of inter-island shipping for farmers and ranchers in the State which is an important part of supporting our local agriculture sector and food security.

The cost of inter-island transportation is a bottleneck for market access by food producers in Hawai'i. This issue is also recognized by the United States Department of Agriculture, which administers a reimbursement transportation cost payment program for geographically disadvantaged farmers and ranchers..

The reimbursement transportation cost payment program helps eligible farmers and ranchers in Hawai'i and the Pacific offset their costs for transporting agricultural products or inputs used to produce an agricultural commodity over long distances.

Providing an income tax credit like the reimbursement transportation cost payment program that similarly reimburses producers for a portion of the cost to transport agricultural goods between the counties will reduce cost impacts to farm viability and consumer food price and support progress towards the State's Aloha+ Challenge commitment to increase local food consumption and production.

Please support local food producers and distributors and pass SB 3247.

Mahalo for your consideration! Marilyn Mick, Honolulu

<u>SB-3247</u> Submitted on: 2/5/2024 9:30:39 AM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Nanea Lo	Individual	Support	Written Testimony Only

Comments:

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

Please support SB 3247 which creates an income tax credit for taxpayers who are farmers, or are producers of agricultural commodities, cooperatives, broad line distributors, or food hubs who ship products and agricultural goods between counties.

Establishing an inter-island produce shipping tax credit will help alleviate the costs of interisland shipping for farmers and ranchers in the State which is an important part of supporting our local agriculture sector and food security.

The cost of inter-island transportation is a bottleneck for market access by food producers in Hawai'i. This issue is also recognized by the United States Department of Agriculture, which administers a reimbursement transportation cost payment program for geographically disadvantaged farmers and ranchers..

The reimbursement transportation cost payment program helps eligible farmers and ranchers in Hawai'i and the Pacific offset their costs for transporting agricultural products or inputs used to produce an agricultural commodity over long distances.

Providing an income tax credit like the reimbursement transportation cost payment program that similarly reimburses producers for a portion of the cost to transport agricultural goods between the counties will reduce cost impacts to farm viability and consumer food price and support progress towards the State's Aloha+ Challenge commitment to increase local food consumption and production.

Please support local food producers and distributors and pass SB 3247.

me ke aloha 'āina,

Nanea Lo, Mō'ili'ili, O'ahu

<u>SB-3247</u> Submitted on: 2/5/2024 9:38:18 AM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Michelle Pillen	Individual	Support	Written Testimony Only

Comments:

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

Please **support SB 3247** which creates an income tax credit for taxpayers who are farmers, or are producers of agricultural commodities, cooperatives, broad line distributors, or food hubs who ship products and agricultural goods between counties.

Establishing an inter-island produce shipping tax credit will help alleviate the costs of interisland shipping for farmers and ranchers in the State, which is an important part of supporting our local agriculture sector and food security.

The cost of inter-island transportation is a bottleneck for market access by food producers in Hawai'i. This issue is also recognized by the United States Department of Agriculture, which administers a reimbursement transportation cost payment program for geographically disadvantaged farmers and ranchers..

The reimbursement transportation cost payment program helps eligible farmers and ranchers in Hawai'i and the Pacific offset their costs for transporting agricultural products or inputs used to produce an agricultural commodity over long distances.

Providing an income tax credit like the reimbursement transportation cost payment program that similarly reimburses producers for a portion of the cost to transport agricultural goods between the counties will reduce cost impacts to farm viability and consumer food price and support progress towards the State's Aloha+ Challenge commitment to increase local food consumption and production.

Please support local food producers and distributors and pass SB 3247.

Mahalo for your consideration!

Michelle Pillen, Kailua, Oahu

<u>SB-3247</u> Submitted on: 2/5/2024 10:01:04 AM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
brandi corpuz	Individual	Support	Written Testimony Only

Comments:

Aloha, I strongly support SB3247 to support our produce and ag producers. Shipping is a major issue so this would be a step in the right direction to allow for more interisland exchange of goods.

Sincerely, Brandi Corpuz

<u>SB-3247</u> Submitted on: 2/5/2024 10:30:20 AM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Julianna Davis	Individual	Support	Written Testimony Only

Comments:

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

Please support SB 3247 which creates an income tax credit for taxpayers who are farmers, or are producers of agricultural commodities, cooperatives, broad line distributors, or food hubs who ship products and agricultural goods between counties.

Establishing an inter-island produce shipping tax credit will help alleviate the costs of interisland shipping for farmers and ranchers in the State which is an important part of supporting our local agriculture sector and food security.

The cost of inter-island transportation is a bottleneck for market access by food producers in Hawai'i. This issue is also recognized by the United States Department of Agriculture, which administers a reimbursement transportation cost payment program for geographically disadvantaged farmers and ranchers.

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Please support local food producers and distributors and pass SB 3247.

Mahalo for your consideration!

Julianna Davis
<u>SB-3247</u> Submitted on: 2/5/2024 10:56:09 AM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Jessica Kuzmier	Individual	Support	Written Testimony Only

Comments:

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

Please support SB 3247 which creates an income tax credit for taxpayers who are farmers, or are producers of agricultural commodities, cooperatives, broad line distributors, or food hubs who ship products and agricultural goods between counties.

Establishing an inter-island produce shipping tax credit will help alleviate the costs of interisland shipping for farmers and ranchers in the State which is an important part of supporting our local agriculture sector and food security.

The cost of inter-island transportation is a bottleneck for market access by food producers in Hawai'i. This issue is also recognized by the United States Department of Agriculture, which administers a reimbursement transportation cost payment program for geographically disadvantaged farmers and ranchers..

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Please support local food producers and distributors and pass SB 3247.

<u>SB-3247</u> Submitted on: 2/5/2024 11:08:52 AM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Julia Marrack	Individual	Support	Written Testimony Only

Comments:

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

Please support SB 3247 which creates an income tax credit for taxpayers who are farmers, or are producers of agricultural commodities, cooperatives, broad line distributors, or food hubs who ship products and agricultural goods between counties.

Establishing an inter-island produce shipping tax credit will help alleviate the costs of interisland shipping for farmers and ranchers in the State which is an important part of supporting our local agriculture sector and food security.

The cost of inter-island transportation is a bottleneck for market access by food producers in Hawai'i. This issue is also recognized by the United States Department of Agriculture, which administers a reimbursement transportation cost payment program for geographically disadvantaged farmers and ranchers..

The reimbursement transportation cost payment program helps eligible farmers and ranchers in Hawai'i and the Pacific offset their costs for transporting agricultural products or inputs used to produce an agricultural commodity over long distances.

Providing an income tax credit like the reimbursement transportation cost payment program that similarly reimburses producers for a portion of the cost to transport agricultural goods between the counties will reduce cost impacts to farm viability and consumer food price and support progress towards the State's Aloha+ Challenge commitment to increase local food consumption and production.

Please support local food producers and distributors and pass SB 3247.

Mahalo for your consideration!

Julia Marrack, Kamuela

<u>SB-3247</u> Submitted on: 2/5/2024 11:57:51 AM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Keoni DeFranco	Individual	Support	Written Testimony Only

Comments:

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

Please support SB 3247 which creates an income tax credit for taxpayers who are farmers, or are producers of agricultural commodities, cooperatives, broad line distributors, or food hubs who ship products and agricultural goods between counties.

Establishing an inter-island produce shipping tax credit will help alleviate the costs of interisland shipping for farmers and ranchers in the State which is an important part of supporting our local agriculture sector and food security.

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Providing an income tax credit like the reimbursement transportation cost payment program that similarly reimburses producers for a portion of the cost to transport agricultural goods between the counties will reduce cost impacts to farm viability and consumer food price and support progress towards the State's Aloha+ Challenge commitment to increase local food consumption and production.

Please support local food producers and distributors and pass SB 3247.

Mahalo for your consideration!

Keoni DeFranco, Waimanalo

<u>SB-3247</u> Submitted on: 2/5/2024 1:56:29 PM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Keke Manera	Individual	Support	Written Testimony Only

Comments:

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

Please support SB 3247 which creates an income tax credit for taxpayers who are farmers, or are producers of agricultural commodities, cooperatives, broad line distributors, or food hubs who ship products and agricultural goods between counties.

Establishing an inter-island produce shipping tax credit will help alleviate the costs of interisland shipping for farmers and ranchers in the State which is an important part of supporting our local agriculture sector and food security.

The cost of inter-island transportation is a bottleneck for market access by food producers in Hawai'i. This issue is also recognized by the United States Department of Agriculture, which administers a reimbursement transportation cost payment program for geographically disadvantaged farmers and ranchers..

The reimbursement transportation cost payment program helps eligible farmers and ranchers in Hawai'i and the Pacific offset their costs for transporting agricultural products or inputs used to produce an agricultural commodity over long distances.

Providing an income tax credit like the reimbursement transportation cost payment program that similarly reimburses producers for a portion of the cost to transport agricultural goods between the counties will reduce cost impacts to farm viability and consumer food price and support progress towards the State's Aloha+ Challenge commitment to increase local food consumption and production.

Please support local food producers and distributors and pass SB 3247.

Mahalo for your consideration!

Keke M. Pearl City

<u>SB-3247</u> Submitted on: 2/5/2024 2:29:21 PM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Kristina Rodriguez	Individual	Support	Written Testimony Only

Comments:

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

Please support SB 3247 which creates an income tax credit for taxpayers who are farmers, or are producers of agricultural commodities, cooperatives, broad line distributors, or food hubs who ship products and agricultural goods between counties.

Establishing an inter-island produce shipping tax credit will help alleviate the costs of interisland shipping for farmers and ranchers in the State which is an important part of supporting our local agriculture sector and food security.

The cost of inter-island transportation is a bottleneck for market access by food producers in Hawai'i. This issue is also recognized by the United States Department of Agriculture, which administers a reimbursement transportation cost payment program for geographically disadvantaged farmers and ranchers.

The reimbursement transportation cost payment program helps eligible farmers and ranchers in Hawai'i and the Pacific offset their costs for transporting agricultural products or inputs used to produce an agricultural commodity over long distances.

Providing an income tax credit like the reimbursement transportation cost payment program that similarly reimburses producers for a portion of the cost to transport agricultural goods between the counties will reduce cost impacts to farm viability and consumer food price and support progress towards the State's Aloha+ Challenge commitment to increase local food consumption and production.

Please support local food producers and distributors and pass SB 3247.

Mahalo for your consideration!

Kristina Marie Rodriguez, Kihei

<u>SB-3247</u> Submitted on: 2/5/2024 3:33:22 PM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
C. Vierra	Individual	Support	Written Testimony Only

Comments:

I support this bill.

Mahalo

<u>SB-3247</u> Submitted on: 2/5/2024 6:34:52 PM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Patricia Blair	Individual	Support	Written Testimony Only

Comments:

I support income tax credit for farmers producing our food.

<u>SB-3247</u> Submitted on: 2/5/2024 6:48:39 PM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Dr Jana Bogs	Individual	Support	Written Testimony Only

Comments:

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

Please support SB 3247 which creates an income tax credit for taxpayers who are farmers, or are producers of agricultural commodities, cooperatives, broad line distributors, or food hubs who ship products and agricultural goods between counties.

Establishing an inter-island produce shipping tax credit will help alleviate the costs of interisland shipping for farmers and ranchers in the State which is an important part of supporting our local agriculture sector and food security.

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Providing an income tax credit like the reimbursement transportation cost payment program that similarly reimburses producers for a portion of the cost to transport agricultural goods between the counties will reduce cost impacts to farm viability and consumer food price and support progress towards the State's Aloha+ Challenge commitment to increase local food consumption and production.

Please support local food producers and distributors and pass SB 3247.

Mahalo for your consideration!

Jana Bogs, PhD, Naalehu, Hawaii

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

Please support SB 3247 which creates an income tax credit for taxpayers who are farmers, or are producers of agricultural commodities, cooperatives, broad line distributors, or food hubs who ship products and agricultural goods between counties.

Establishing an inter-island produce shipping tax credit will help alleviate the costs of inter-island shipping for farmers and ranchers in the State which is an important part of supporting our local agriculture sector and food security.

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Providing an income tax credit like the reimbursement transportation cost payment program that similarly reimburses producers for a portion of the cost to transport agricultural goods between the counties will reduce cost impacts to farm viability and consumer food price and support progress towards the State's Aloha+ Challenge commitment to increase local food consumption and production.

Please support local food producers and distributors and pass SB 3247.

Mahalo for your consideration!

Robert H. Pahia Maui, Hawaii

<u>SB-3247</u> Submitted on: 2/6/2024 7:04:59 AM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Melissa Barker	Individual	Support	Written Testimony Only

Comments:

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

I am writing to respectfully ask that you support SB 3247 which creates an income tax credit for taxpayers who are farmers, or are producers of agricultural commodities, cooperatives, broad line distributors, or food hubs who ship products and agricultural goods between counties.

Establishing an inter-island produce shipping tax credit will help alleviate the costs of interisland shipping for farmers and ranchers in the State which is an important part of supporting our local agriculture sector and food security.

The cost of inter-island transportation is a bottleneck for market access by food producers in Hawai'i. This issue is also recognized by the United States Department of Agriculture, which administers a reimbursement transportation cost payment program for geographically disadvantaged farmers and ranchers..

The reimbursement transportation cost payment program helps eligible farmers and ranchers in Hawai'i and the Pacific offset their costs for transporting agricultural products or inputs used to produce an agricultural commodity over long distances.

Providing an income tax credit like the reimbursement transportation cost payment program that similarly reimburses producers for a portion of the cost to transport agricultural goods between the counties will reduce cost impacts to farm viability and consumer food price and support progress towards the State's Aloha+ Challenge commitment to increase local food consumption and production.

Thank you for your attention and consideration.

Melissa Barker

Kapaa, HI

<u>SB-3247</u> Submitted on: 2/6/2024 9:47:14 AM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Lela Kalama	Individual	Support	Written Testimony Only

Comments:

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

Please support SB 3247 which creates an income tax credit for taxpayers who are farmers, or are producers of agricultural commodities, cooperatives, broad line distributors, or food hubs who ship products and agricultural goods between counties.

Establishing an inter-island produce shipping tax credit will help alleviate the costs of interisland shipping for farmers and ranchers in the State which is an important part of supporting our local agriculture sector and food security.

The cost of inter-island transportation is a bottleneck for market access by food producers in Hawai'i. This issue is also recognized by the United States Department of Agriculture, which administers a reimbursement transportation cost payment program for geographically disadvantaged farmers and ranchers.

The reimbursement transportation cost payment program helps eligible farmers and ranchers in Hawai'i and the Pacific offset their costs for transporting agricultural products or inputs used to produce an agricultural commodity over long distances.

Providing an income tax credit like the reimbursement transportation cost payment program that similarly reimburses producers for a portion of the cost to transport agricultural goods between the counties will reduce cost impacts to farm viability and consumer food price and support progress towards the State's Aloha+ Challenge commitment to increase local food consumption and production.

Please support local food producers and distributors and pass SB 3247.

Mahalo for your consideration!

Lela Kalama, Keaau, HI

<u>SB-3247</u> Submitted on: 2/6/2024 8:39:59 AM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Susan Stayton	Individual	Support	Written Testimony Only

Comments:

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

I am writing as a small family farmer. Please support SB 3247 which creates an income tax credit for taxpayers who are farmers, or are producers of agricultural commodities, cooperatives, broad line distributors, or food hubs who ship products and agricultural goods between counties.

Establishing an inter-island produce shipping tax credit will help alleviate the costs of interisland shipping for farmers and ranchers in the State which is an important part of supporting our local agriculture sector and food security.

The cost of inter-island transportation is a bottleneck for market access by food producers in Hawai'i. This issue is also recognized by the United States Department of Agriculture, which administers a reimbursement transportation cost payment program for geographically disadvantaged farmers and ranchers..

The reimbursement transportation cost payment program helps eligible farmers and ranchers in Hawai'i and the Pacific offset their costs for transporting agricultural products or inputs used to produce an agricultural commodity over long distances.

Providing an income tax credit like the reimbursement transportation cost payment program that similarly reimburses producers for a portion of the cost to transport agricultural goods between the counties will reduce cost impacts to farm viability and consumer food price and support progress towards the State's Aloha+ Challenge commitment to increase local food consumption and production.

Please support local food producers and distributors and pass SB 3247.

Mahalo for your consideration!

Susan Stayton, Lawai, Kauai, HI

<u>SB-3247</u> Submitted on: 2/6/2024 11:55:25 AM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
pamela burrell	Individual	Support	Written Testimony Only

Comments:

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

Providing an income tax credit like the reimbursement transportation cost payment program that similarly reimburses producers for a portion of the cost to transport agricultural goods between the counties will reduce cost impacts to farm viability and consumer food price and support progress towards the State's Aloha+ Challenge commitment to increase local food consumption and production.

Please support local food producers and distributors and pass SB 3247.

Mahalo for your consideration!

Pamela Burrell

Kalihiwai, Kauai

<u>SB-3247</u> Submitted on: 2/6/2024 12:35:53 PM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Andrew Perez	Individual	Support	Written Testimony Only

Comments:

I am in support of this bill

<u>SB-3247</u> Submitted on: 2/6/2024 12:51:10 PM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Danielle Lee	Individual	Support	Written Testimony Only

Comments:

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

Please support SB 3247 which creates an income tax credit for taxpayers who are farmers, or are producers of agricultural commodities, cooperatives, broad line distributors, or food hubs who ship products and agricultural goods between counties.

Establishing an inter-island produce shipping tax credit will help alleviate the costs of interisland shipping for farmers and ranchers in the State which is an important part of supporting our local agriculture sector and food security.

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Please support local food producers and distributors and pass SB 3247.

Mahalo for your consideration!

Danielle, Waialua

<u>SB-3247</u> Submitted on: 2/6/2024 3:20:42 PM Testimony for AEN on 2/7/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Ruta Jordans	Individual	Support	Written Testimony Only

Comments:

Please support.