

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

**SYLVIA LUKE**  
Lt. Governor



**SHARON HURD**  
Chairperson, Board of Agriculture

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

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

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

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

**MONDAY, FEBRUARY 6, 2023  
1:00 P.M.  
CONFERENCE ROOM 224 AND VIDEO CONFERENCING**

**SENATE BILL NO. 1499  
RELATING TO TARO**

Chairperson Gabbard and Members of the Committee:

Thank you for the opportunity to present testimony on Senate Bill 1499 which amends Chapter 235 and Chapter 237 and establishes an exemption from state income tax and state general excise tax (GET) for taro cultivation and production of unprocessed taro. The Department supports the intent with comments.

The Department appreciates the intent of this measure to reduce the tax burden and create stronger economic incentives to protect the Hawaiian traditions of taro and taro farming, encourage new taro farmers, improve the livelihoods of existing taro farmers, and reduce the cost of poi for local consumption.

With respect to this measure, the Department respectfully requests striking out language on page 1, lines 16 to 17 and on page 2, line 1, as the Department cannot find evidence of having issued a statement to that effect. On page 2, line 21 and page 3, lines 1 to 3, it states that "annual reported production averages four million tons and that imported taro exceeds two million, leaving a wide gap between in-state production, out-of-state imports, and local demand." The Department respectfully suggests revisions to



both of these statements. Production averages four million pounds is more appropriate, and our latest statistics point to almost five million pounds in 2021. Additionally, current data suggests that imported taro (fresh, chilled, frozen, or dried) in 2021 amounted to only 334,000 pounds, and valued at \$281,880. In 2019, pre-pandemic, a total of 454,262 pounds of taro were imported and valued at \$581,564.

The Department appreciates efforts to increase farmers' income from the sale of any product resulting from the cultivation and production of unprocessed taro or value-added products of which the primary ingredient is taro or taro leaf. Lastly, we defer to the Department of Taxation with respect to the proposed amendments in Chapter 235 and Chapter 237.

Thank you for the opportunity to testify on this measure.

JOSH GREEN M.D.  
GOVERNOR

SYLVIA LUKE  
LT. GOVERNOR



STATE OF HAWAII  
**DEPARTMENT OF TAXATION**

Ka 'Oihana 'Auhau  
P.O. BOX 259

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

GARY S. SUGANUMA  
DIRECTOR

KRISTEN M.R. SAKAMOTO  
DEPUTY DIRECTOR

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

**TESTIMONY ON THE FOLLOWING MEASURE:**

S.B. No. 1499, Relating to Taro

**BEFORE THE:**

Senate Committee on Agriculture and Environment

**DATE:** Monday, February 6, 2023

**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 comments regarding S.B. 1499 for your consideration.

S.B. 1499 seeks to create new sections in chapter 235, Hawaii Revised Statutes (HRS), and chapter 237, HRS, exempting the income of a "qualified taxpayer" engaged in the business of taro cultivation and production of taro products from income tax and general excise tax. The measure is effective January 1, 2024, provided that section 2 shall apply to taxable years beginning after December 31, 2023.

The Department recommends amending section 2 of the bill to clarify that the exemption from income tax only applies to income received for taro cultivation and production, as opposed to exempting all income of a qualified taxpayer engaged in the business of taro cultivation and production of taro products. The Department further recommends amending the terminology used in section 2 of the bill to be consistent with other provisions providing exclusions from gross income, adjusted gross income, and taxable income. The Department suggests the following language for subsection (a) in section 2, page 6, lines 6 through 14 of the bill:

Department of Taxation Testimony  
SB 1499  
February 6, 2023  
Page 2 of 2

(a) There shall be excluded from gross income, adjusted gross income, and taxable income, amounts received by qualified taxpayers for taro cultivation and production of taro products.

The Department further notes that due to the number of bills with tax law changes that have been introduced this year, the Department may not have the resources to implement all measures passed this session by January 1, 2024. The Department will continue to monitor the status of proposed legislation and will advise whether some changes will require a later effective date.

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



**Senate Committee on Agriculture and Environment**

**Hawai'i Alliance for Progressive Action (HAPA) Supports: SB1499**

Monday, February 6th, 2023 1:00 a.m. Conference Room 224

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

HAPA supports SB1499 which exempts income derived from the business of taro cultivation or production of taro products from the income tax and exempts from the general excise tax the gross proceeds or income received from the sale of any product resulting from the cultivation and production of unprocessed taro.

Our kalo farmers face a myriad of challenges from the high cost of land in Hawaii to increasingly unpredictable weather conditions due to climate change. Most local farmers struggle to compete with the cost of imports.

SB1499 will help Hawai'i's kalo farmers by exempting them from general excise tax.

Providing financial incentives for kalo farmers is an important step towards supporting Indigenous food ways, farming, and food security for Hawai'i. Supporting kalo farming and farmers will also help keep traditional Native Hawaiian cultural practices alive.

Kalo farmers need and deserve support to ensure kalo farming continues to grow and expand into the future. This measure helps to incentivize farmers to grow taro, one of the healthiest staple starch foods available.

Kalo lands provide ecological and environmental buffers against flooding. Kalo lands are intricately connected to the protection of our riparian areas, coastal wetlands, and fishponds. Kalo lands are celebrated as important and sacred places in Hawaiian traditions and stories and often farmed by families for generations.

Please support SB1499.

Thank you for your consideration.

Respectfully,

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

Anne Frederick  
Executive Director



Testimony Before The  
Senate Committee on Ways and Means  
**IN SUPPORT OF SB 1499**  
February 6, 2023, 1:00PM, Room 224

My name is Kevin Chang and I am the Executive Director of [Kua'āina Ulu 'Auamo \(or KUA\)](#). KUA works to empower grassroots rural and Native Hawaiian mālama 'āina groups to celebrate their places and pass on their traditions to better Hawai'i and achieve 'āina momona— an abundant, productive ecological system that supports community well-being. KUA employs a community-driven approach that currently supports a statewide network of 36 mālama 'āina community groups collectively referred to as E Alu Pū (moving forward together), 40 fishpond projects and practitioners called the Hui Mālama Loko I'a, and a growing group of over 60 Limu practitioners and supporters called the Limu Hui.

**KUA supports SB 1499 as an incremental step towards 'āina momona.** This bill provides incentives to kalo farmers and would serve to perpetuate Native Hawaiian food ways, farming, and food security for Hawai'i.

Kalo farmers, by virtue of their existence uphold the values in our constitution and provide important stewardship over our 'āina and its finite resources. They are living repositories of cultural knowledge and practices. A number of the participants, organizations and initiatives in our networks engage in or support traditional kalo cultivation, use and consumption as part of their culture and as an essential pathway to achieving their vision of 'āina momona- an abundant, productive ecological system that support community well-being.

Indeed, as we look to the future our communities are raising the kupa'āina who want to have jobs and lifestyles that support mālama 'āina which includes more sustainable island-based values and food systems. The communities we work for and with execute their initiatives with a vision and a vested relationship with the long-term health of our biocultural resources. They have depended on them for generations. We believe our environment, the foundation of our very existence, is about long-term investment and a vision of 'āina momona. To get there it requires among other things greater capacity and pathways to build more regenerative or restorative infrastructure. Like we build roads to help people get where they need to go our hope is incentives like these might build economic pathways toward making Hawai'i's traditional crops important to our economy, culture and environment once again. Most importantly they affirm the importance of this special crop to Native Hawaiians and all of Hawai'i.

Mahalo for this opportunity to testify in support.

Aloha 'Āina Momona.

# TAX FOUNDATION OF HAWAII

126 Queen Street, Suite 305

Honolulu, Hawaii 96813 Tel. 536-4587

**SUBJECT:** INCOME, GENERAL EXCISE, Taro; Cultivation and Production; Traditional Hawaiian foods; Exemption

**BILL NUMBER:** SB 1499

**INTRODUCED BY:** SHIMABUKURO

**EXECUTIVE SUMMARY:** Exempts income derived from the business of taro cultivation or production of taro products from the income tax. Exempts from the general excise tax the gross proceeds or income received from the sale of any product resulting from the cultivation and production of unprocessed taro.

**SYNOPSIS:** Adds a new section to chapter 235, HRS, to create an income tax exemption for the income of qualified taxpayers engaged in the business of taro cultivation and production of taro products.

Taro cultivation and production of taro products include: (1) The cultivation of taro plants, taro corm, leaf, and taro huli on taro farms or portions of farms dedicated to taro plants, taro corm, leaf, and taro huli; (2) The planting of taro on taro lands, including the practice of rotating between fallow lands to lands in active taro production by each individual grower; and (3) The preparation of taro products produced with taro and taro leaf.

Allows DOTAX to consult with OHA in the administration of this exemption.

Defines a “qualified taxpayer” as an individual engaged in: (1) The production of taro or taro products for sale, or the use of land for taro farming; and (2) The manufacturing, compounding, canning, preserving, milling, processing, refining, or preparing taro for sale.

Adds a new section to chapter 237, HRS, to create a GET exemption for gross proceeds or income received from the sale of any product resulting from the cultivation and production of unprocessed taro, or of any taro product of which the primary ingredient is taro or taro leaf. This exemption shall solely and only apply to farmers and direct producers of taro and taro products.

**EFFECTIVE DATE:** January 1, 2024, provided that the income tax credit shall apply to taxable years beginning after December 31, 2023.

**STAFF COMMENTS:** This measure proposes incentives under the income tax and general excise tax to encourage the production of taro in the state.

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

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

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

Digested: 2/3/2023





*Ko`olau Foundation*

P. O. Box 4749

Kane`ohe, HI 96744

[malamapono744@aol.com](mailto:malamapono744@aol.com) / [koolaufoundation@gmail.com](mailto:koolaufoundation@gmail.com)

February 5, 2023

To: Sen. Mike Gabbard, Chair  
Sen. Herbert "Tim" Richards III, Vice Chair  
& Members, Agriculture & Environment Committee

From: Aaron D. Mahi, President  
Mahealani Cypher, Board Member  
Ko`olau Foundation

Re: S.B. 1499, Relating to Taro – SUPPORT

Aloha Chair Gabbard, Vice Chair Richards and Committee Members:

The Ko`olau Foundation strongly supports S. B. 1499, which would exempt proceeds from taro cultivation production and sales from the income and general excise tax.

Our organization is dedicated to the preservation of Hawaiian traditional and customary practices, history and heritage. As such, the cultivation and distribution of taro, i.e., kalo products to the people of Hawai`i is among our most cherished cultural practices, as kalo and the farming of lo`i kalo is so vital to our island people.

These taxes on the production and distribution of kalo can often produce economic barriers both to the farmer and to the people who purchase kalo products here in the islands, where the cost of living is the highest in the U.S.

We urge your committee to approve this bill.

Mahalo for considering our mana`o.



February 5, 2023

CleanEarth4Kids.org supports SB1499 to exempt Hawai'i's kalo (taro) farmers from the general excise tax.

Supporting kalo farming is an important step in keeping traditional cultural practices, food systems and farming while helping provide food security for all of Hawai'i.

Kalo lands are important and sacred places and are often farmed by families for generations. These lands protect coastal wetlands, fishponds and other waterways and reduce the impact of flooding.

It is important to support these lands and ensure kalo is grown using organic and regenerative farming practices, without toxic synthetic pesticides and fertilizers.

Healthy soil is very important to [sequestering carbon](#).<sup>1</sup> But synthetic pesticides [destroy the microbes and other life](#)<sup>2</sup> that makes healthy soil.

Pesticides are poison, they are designed to kill. That is their purpose. There is a massive amount of scientific studies showing the damage done by the use of pesticides to the environment and human health.

Reducing our exposure to pesticides and chemicals is extremely important, especially to the health of children. Rates of [childhood leukemia and brain cancer](#)<sup>3</sup> have been increasing since 1976 with cancer now the leading cause of death by disease among American children under the age of 15.

Children are surrounded by an estimated [350,000](#)<sup>4</sup> manufactured chemicals and chemical mixtures. Legal does not mean safe. We must take action to reduce their exposure to these toxins.

---

<sup>1</sup> <https://www.cdfa.ca.gov/healthsoils/>

<sup>2</sup> <https://www.scientificamerican.com/article/pesticides-are-killing-the-worlds-soils/>

<sup>3</sup> <https://www.annals-research-oncology.com/pediatric-cancer-and-the-environment-a-fifty-year-perspective/>

<sup>4</sup> <https://www.annals-research-oncology.com/pediatric-cancer-and-the-environment-a-fifty-year-perspective/>

The US uses over a [billion pounds of pesticides](#)<sup>5</sup> every year. In 2017 & 2018, the EPA registered more than [100 pesticides](#)<sup>6</sup> with ingredients widely considered to be dangerous.

Approximately 1/3 of the annual US pesticide use, [over 300 million pounds from 85 different pesticides](#)<sup>7</sup>, are from pesticides banned in the European Union.

[Documented](#)<sup>8</sup> pesticide poisonings, shorter lifespans and serious health problems of farmworkers are of major concern. Additionally, pesticides can [drift](#)<sup>9</sup> miles, wiping out crops across state lines and harming children and families living [near agricultural fields](#).<sup>10</sup>

PFAS are also found in pesticides. A recent [study](#)<sup>11</sup> found “alarmingly high levels of PFAS” in commonly used pesticides like imidacloprid and malathion which are both used in Encinitas.

PFAS are toxic. According to the [CDC](#),<sup>12</sup> [EPA](#),<sup>13</sup> and the [European Union Environment Agency](#),<sup>14</sup> PFAS are linked to low birth weight, thyroid disease, increased cholesterol, liver damage, kidney cancer, and testicular cancer. They are also linked to [liver cancer](#),<sup>15</sup> [diabetes](#)<sup>16</sup> and [endocrine disruption](#).<sup>17</sup>

PFAS are a group of over 12,000 synthetic chemicals known as "forever chemicals," as they are extremely strong and don't break down in the environment or in our bodies. PFAS as a [class](#)<sup>18</sup> share many characteristics and toxicity. Once in the body, they [accumulate](#)<sup>19</sup> in the kidneys and liver with a biological half-life of 3-8 years. In [California](#),<sup>20</sup> 3,000 water suppliers and 600 systems have detected PFAS which puts the drinking water of California at risk. PFAS are found in the blood of [97% of Americans](#)<sup>21</sup> and even in [umbilical cords](#).<sup>22</sup>

Pesticides seriously threaten children's health and development, public and community health, birds and pollinators, wildlife, water and public lands.

Regenerative and organic [agricultural practices](#)<sup>23</sup> have shown poisons like organophosphate and neonicotinoid pesticides are not necessary. There are many cultural, mechanical and

---

<sup>5</sup> <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC2946087/pdf/nihms-232681.pdf>

<sup>6</sup> [https://www.biologicaldiversity.org/campaigns/pesticides\\_reduction/pdfs/Toxic-Hangover.pdf](https://www.biologicaldiversity.org/campaigns/pesticides_reduction/pdfs/Toxic-Hangover.pdf)

<sup>7</sup> <https://biologicaldiversity.org/w/news/press-releases/united-states-uses-85-pesticides-outlawed-in-other-countries-2019-06-06/>

<sup>8</sup> <https://www.farmworkerjustice.org/wp-content/uploads/2013/07/Exposed-and-Ignored-by-Farmworker-Justice-email-version.pdf>

<sup>9</sup> <https://europepmc.org/article/AGR/IND20460440>

<sup>10</sup> <https://pubmed.ncbi.nlm.nih.gov/11097803/>

<sup>11</sup> <https://beyondpesticides.org/dailynewsblog/2022/10/despite-epa-safety-assurances-alarming-levels-of-pfas-found-in-commonly-used-pesticides/>

<sup>12</sup> <https://www.atsdr.cdc.gov/pfas/health-effects/index.html>

<sup>13</sup> <https://www.epa.gov/pfas/our-current-understanding-human-health-and-environmental-risks-pfas>

<sup>14</sup> <https://www.eea.europa.eu/publications/emerging-chemical-risks-in-europe>

<sup>15</sup> <https://www.insider.com/study-confirms-link-between-forever-chemicals-and-liver-cancer-risk-2022-8>

<sup>16</sup> <https://pubmed.ncbi.nlm.nih.gov/35970987/>

<sup>17</sup> <https://pubmed.ncbi.nlm.nih.gov/32476019/>

<sup>18</sup> <https://pubs.acs.org/doi/10.1021/acs.estlett.1c00049>

<sup>19</sup> <https://www.niehs.nih.gov/health/topics/agents/pfc/index.cfm>

<sup>20</sup> <https://news.bloomberglaw.com/environment-and-energy/california-increases-scrutiny-of-forever-chemicals-in-water>

<sup>21</sup> <https://www.atsdr.cdc.gov/pfas/health-effects/us-population.html>

<sup>22</sup> <https://www.theguardian.com/environment/2022/sep/23/forever-chemicals-found-umbilical-cord-blood-samples-studies>

<sup>23</sup> <https://cleaneearth4kids.org/farming-regenerative>

biological [solutions](#)<sup>24</sup> that can be used for effective pest control in our homes, parks and farms.

Healthy soils hold more water and more carbon and are an important part of climate action plans and sustainability. Soils are among the planet's most complex and biodiverse ecosystems and [synthetic pesticides destroy](#)<sup>25</sup> these vital microbes that are critical to carbon sequestration.

The social cost to pesticide use is only [estimated](#)<sup>26</sup> at \$10 billion per year, but the harm to children, pregnant women, public health and the losses of pollinators, birds, fish, insects, biodiversity and healthy soils, food production and climate change can not be measured. How could we put a price on a child's health and future?

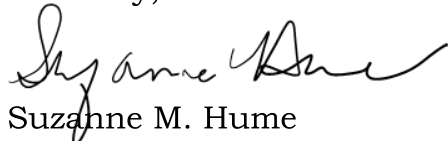
The United States does not use the precautionary principle like countries in Europe and elsewhere. Legal does not mean safe.

Not only are synthetic pesticides and synthetic fertilizers a threat to our health and the environment, they also contribute to [climate change](#).<sup>27</sup> 99% of synthetic pesticides and fertilizers come from fossil fuels. The continued use of [these petrochemicals](#)<sup>28</sup> is a direct threat to the climate and our world.

For more information on pesticides and toxic chemicals, please see our [Team 5 page](#). For more information on regenerative farming, permaculture, organics and healthy soils, please click [here](#).

Please protect our children's health and the traditions of Hawai'i and pass SB1499.

Sincerely,



Suzanne M. Hume  
S@CleanEarth4Kids.org  
(760) 518-2776  
CleanEarth4Kids.org

---

<sup>24</sup> <https://cleanearth4kids.org/stop-pesticides#ipm>

<sup>25</sup> [https://1bps6437qg8c169i0y1drtgz-wpengine.netdna-ssl.com/wp-content/uploads/2019/08/PesticidesSoilHealth\\_Final-1.pdf](https://1bps6437qg8c169i0y1drtgz-wpengine.netdna-ssl.com/wp-content/uploads/2019/08/PesticidesSoilHealth_Final-1.pdf)

<sup>26</sup> [https://www.beyondpesticides.org/assets/media/documents/documents/pimentel\\_pesticides.2005update.pdf](https://www.beyondpesticides.org/assets/media/documents/documents/pimentel_pesticides.2005update.pdf)

<sup>27</sup> [https://www.panna.org/sites/default/files/Climate-Pesticides\\_Summary\\_PANNA2022\\_ENG.pdf](https://www.panna.org/sites/default/files/Climate-Pesticides_Summary_PANNA2022_ENG.pdf)

<sup>28</sup> <https://www.ciel.org/reports/fossil-fertilizers/>



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

February 6, 2023

HEARING BEFORE THE  
SENATE COMMITTEE ON AGRICULTURE AND ENVIRONMENT

**TESTIMONY ON SB 1499**  
RELATING TO TARO

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 1499**, which exempts income derived from the business of taro cultivation or production of taro products from the income tax and exempts from the general excise tax the gross proceeds or income received from the sale of any product resulting from the cultivation and production of unprocessed taro.

The Hawai'i Farm Bureau recognizes taro's importance in Hawai'i's cultural identity and role in local food security. This measure is aimed to assist taro farmers in their efforts to increase their production and viability. We support this effort to improve the taro farmer's ability to not only sustain themselves but also to expand their long-term success.

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

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

HFB supports SB 1499, which is an investment in Hawai'i's taro farmers.

Thank you for this opportunity to testify in support of this measure.

**SB-1499**

Submitted on: 2/3/2023 5:13:46 PM

Testimony for AEN on 2/6/2023 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
John Gelert	Individual	Support	Written Testimony Only

Comments:

Please do not tax taro! It is important to Hawaiian culture.

**SB-1499**

Submitted on: 2/3/2023 7:00:33 PM

Testimony for AEN on 2/6/2023 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Carol Philips	Individual	Support	Written Testimony Only

Comments:

Our kalo farmers face a myriad of challenges, from the high cost of land in Hawaii to increasingly unpredictable weather conditions due to climate change. Most local farmers struggle to compete with the cost of imports.

SB1499 will help Hawai'i's kalo farmers by exempting them from the general excise tax.

Providing financial incentives for kalo farmers is an important step towards supporting Indigenous food ways, farming, and food security for Hawai'i. Supporting kalo farming and farmers will also help keep traditional Native Hawaiian cultural practices alive.

Kalo farmers need and deserve support to ensure kalo farming continues to grow and expand into the future. This measure helps to incentivize farmers to grow taro, one of the healthiest staple starch foods available.

Kalo lands provide ecological and environmental buffers against flooding. Kalo lands are intricately connected to the protection of our riparian areas, coastal wetlands, and fishponds. Kalo lands are celebrated as important and sacred places in Hawaiian traditions and stories and are often farmed by families for generations.

**Please support SB1499.**

**Respectfully,**

**Carol Philips - Haleiwa**

**SB-1499**

Submitted on: 2/3/2023 8:10:11 PM

Testimony for AEN on 2/6/2023 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Jonathan Cender	Individual	Support	Written Testimony Only

Comments:

Our kalo farmers face a myriad of challenges from the high cost of land in Hawaii to increasingly unpredictable weather conditions due to climate change. Most local farmers struggle to compete with the cost of imports.

SB1499 will help Hawai'i's kalo farmers by exempting them from general excise tax.

Providing financial incentives for kalo farmers is an important step towards supporting Indigenous food ways, farming, and food security for Hawai'i. Supporting kalo farming and farmers will also help keep traditional Native Hawaiian cultural practices alive.

Kalo farmers need and deserve support to ensure kalo farming continues to grow and expand into the future. This measure helps to incentivize farmers to grow taro, one of the healthiest staple starch foods available.

Kalo lands provide ecological and environmental buffers against flooding. Kalo lands are intricately connected to the protection of our riparian areas, coastal wetlands, and fishponds. Kalo lands are celebrated as important and sacred places in Hawaiian traditions and stories and often farmed by families for generations.

**Please support SB1499.**

Thank you for your consideration,

Jonathan Cender, Koloa, Kauai



**SB-1499**

Submitted on: 2/3/2023 9:20:37 PM

Testimony for AEN on 2/6/2023 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
JarraeTehani Manasas	Individual	Support	Written Testimony Only

Comments:

Our kalo farmers face a myriad of challenges from the high cost of land in Hawaii to increasingly unpredictable weather conditions due to climate change. Most local farmers struggle to compete with the cost of imports.

SB1499 will help Hawai'i's kalo farmers by exempting them from general excise tax.

Providing financial incentives for kalo farmers is an important step towards supporting Indigenous food ways, farming, and food security for Hawai'i. Supporting kalo farming and farmers will also help keep traditional Native Hawaiian cultural practices alive.

Kalo farmers need and deserve support to ensure kalo farming continues to grow and expand into the future. This measure helps to incentivize farmers to grow taro, one of the healthiest staple starch foods available.

Kalo lands provide ecological and environmental buffers against flooding. Kalo lands are intricately connected to the protection of our riparian areas, coastal wetlands, and fishponds. Kalo lands are celebrated as important and sacred places in Hawaiian traditions and stories and often farmed by families for generations.

Please support SB1499.

Mahalo,

JarraeTehani Manasas, Kailua Kona

**SB-1499**

Submitted on: 2/4/2023 5:31:23 AM

Testimony for AEN on 2/6/2023 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
cheryl hendrickson	Individual	Support	Written Testimony Only

Comments:

Our kalo farmers face a myriad of challenges from the high cost of land in Hawaii to increasingly unpredictable weather conditions due to climate change. Most local farmers struggle to compete with the cost of imports.

SB1499 will help Hawai‘i’s kalo farmers by exempting them from general excise tax.

Providing financial incentives for kalo farmers is an important step towards supporting Indigenous food ways, farming, and food security for Hawai‘i. Supporting kalo farming and farmers will also help keep traditional Native Hawaiian cultural practices alive.

Kalo farmers need and deserve support to ensure kalo farming continues to grow and expand into the future. This measure helps to incentivize farmers to grow taro, one of the healthiest staple starch foods available.

Kalo lands provide ecological and environmental buffers against flooding. Kalo lands are intricately connected to the protection of our riparian areas, coastal wetlands, and fishponds. Kalo lands are celebrated as important and sacred places in Hawaiian traditions and stories and often farmed by families for generations.

**SB-1499**

Submitted on: 2/4/2023 8:33:36 AM

Testimony for AEN on 2/6/2023 1:00:00 PM

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

Comments:

Dear Senators,

Our kalo farmers face a myriad of challenges from the high cost of land in Hawaii to increasingly unpredictable weather conditions due to climate change. Most local farmers struggle to compete with the cost of imports.

SB1499 will help Hawai'i's kalo farmers by exempting them from general excise tax.

Providing financial incentives for kalo farmers is an important step towards supporting Indigenous food ways, farming, and food security for Hawai'i. Supporting kalo farming and farmers will also help keep traditional Native Hawaiian cultural practices alive.

Regards,

Susan Stayton, Lawai, HI

**SB-1499**

Submitted on: 2/4/2023 8:39:57 AM

Testimony for AEN on 2/6/2023 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Valerie Weiss	Individual	Support	Written Testimony Only

Comments:

Please help and support Kalo farmers!

**SB-1499**

Submitted on: 2/4/2023 9:35:49 AM

Testimony for AEN on 2/6/2023 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
David Hubbard	Individual	Support	Written Testimony Only

Comments:

Please support SB 1499,

We need to continue to work together to make eating local a reality. This is another avenue that can help. Mahalo for your consideration,

Dave Hubbard

Puhi, Kaua`i

**SB-1499**

Submitted on: 2/4/2023 10:06:15 AM

Testimony for AEN on 2/6/2023 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Lisa Martin	Individual	Support	Written Testimony Only

Comments:

Our kalo farmers face a myriad of challenges from the high cost of land in Hawaii to increasingly unpredictable weather conditions due to climate change. Most local farmers struggle to compete with the cost of imports.

SB1499 will help Hawai'i's kalo farmers by exempting them from general excise tax.

Providing financial incentives for kalo farmers is an important step towards supporting Indigenous food ways, farming, and food security for Hawai'i. Supporting kalo farming and farmers will also help keep traditional Native Hawaiian cultural practices alive.

Kalo farmers need and deserve support to ensure kalo farming continues to grow and expand into the future. This measure helps to incentivize farmers to grow taro, one of the healthiest staple starch foods available.

Kalo lands provide ecological and environmental buffers against flooding. Kalo lands are intricately connected to the protection of our riparian areas, coastal wetlands, and fishponds. Kalo lands are celebrated as important and sacred places in Hawaiian traditions and stories and often farmed by families for generations.

**Please support SB1499.**

Thank you for your consideration

**SB-1499**

Submitted on: 2/4/2023 10:49:30 AM

Testimony for AEN on 2/6/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Chad Martin	Individual	Support	Written Testimony Only

Comments:

Our kalo farmers face a myriad of challenges from the high cost of land in Hawaii to increasingly unpredictable weather conditions due to climate change. Most local farmers struggle to compete with the cost of imports.

SB1499 will help Hawai'i's kalo farmers by exempting them from general excise tax.

Providing financial incentives for kalo farmers is an important step towards supporting Indigenous food ways, farming, and food security for Hawai'i. Supporting kalo farming and farmers will also help keep traditional Native Hawaiian cultural practices alive.

Kalo farmers need and deserve support to ensure kalo farming continues to grow and expand into the future. This measure helps to incentivize farmers to grow taro, one of the healthiest staple starch foods available.

Kalo lands provide ecological and environmental buffers against flooding. Kalo lands are intricately connected to the protection of our riparian areas, coastal wetlands, and fishponds. Kalo lands are celebrated as important and sacred places in Hawaiian traditions and stories and often farmed by families for generations.

**Please support SB1499.**

Thank you for your consideration,

C. Martin

Hawaii Kai, Honolulu



**SB-1499**

Submitted on: 2/4/2023 11:03:25 AM

Testimony for AEN on 2/6/2023 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Christopher Boscole	Individual	Support	Written Testimony Only

Comments:

Support SB 1499

**SB-1499**

Submitted on: 2/4/2023 11:09:47 AM

Testimony for AEN on 2/6/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Olga Kalashnikova	Individual	Support	Written Testimony Only

Comments:

Our kalo farmers face a myriad of challenges from the high cost of land in Hawaii to increasingly unpredictable weather conditions due to climate change. Most local farmers struggle to compete with the cost of imports.

SB1499 will help Hawai'i's kalo farmers by exempting them from general excise tax.

Providing financial incentives for kalo farmers is an important step towards supporting Indigenous food ways, farming, and food security for Hawai'i. Supporting kalo farming and farmers will also help keep traditional Native Hawaiian cultural practices alive.

Kalo farmers need and deserve support to ensure kalo farming continues to grow and expand into the future. This measure helps to incentivize farmers to grow taro, one of the healthiest staple starch foods available.

Kalo lands provide ecological and environmental buffers against flooding. Kalo lands are intricately connected to the protection of our riparian areas, coastal wetlands, and fishponds. Kalo lands are celebrated as important and sacred places in Hawaiian traditions and stories and often farmed by families for generations.

**Please support SB1499.**

Thank you for your consideration,

Olga Kalashnikova, Naalehu, HI

**SB-1499**

Submitted on: 2/4/2023 11:35:13 AM

Testimony for AEN on 2/6/2023 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Helen Cox	Individual	Support	Written Testimony Only

Comments:

Please vote in favor of SB1499 which will exempt Taro Production from GE Tax. Mahalo,

Helen Cox

**SB-1499**

Submitted on: 2/4/2023 12:23:53 PM

Testimony for AEN on 2/6/2023 1:00:00 PM

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

Comments:

Hello,

My name is Nanea Lo. I'm born and raised in the Hawaiian Kingdom a Kanaka Maoli.

I'm writing in SUPPORT of SB1499.

Our kalo farmers face a myriad of challenges from the high cost of land in Hawaii to increasingly unpredictable weather conditions due to climate change. Most local farmers struggle to compete with the cost of imports.

SB1499 will help Hawai'i's kalo farmers by exempting them from general excise tax.

Providing financial incentives for kalo farmers is an important step towards supporting Indigenous food ways, farming, and food security for Hawai'i. Supporting kalo farming and farmers will also help keep traditional Native Hawaiian cultural practices alive.

Kalo farmers need and deserve support to ensure kalo farming continues to grow and expand into the future. This measure helps to incentivize farmers to grow taro, one of the healthiest staple starch foods available.

Kalo lands provide ecological and environmental buffers against flooding. Kalo lands are intricately connected to the protection of our riparian areas, coastal wetlands, and fishponds. Kalo lands are celebrated as important and sacred places in Hawaiian traditions and stories and often farmed by families for generations.

**Please support SB1499.**

me ke aloha 'āina,

Nanea Lo, Mō'ili'ili

**SB-1499**

Submitted on: 2/4/2023 1:39:49 PM

Testimony for AEN on 2/6/2023 1:00:00 PM

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

Comments:

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

**SB-1499**

Submitted on: 2/4/2023 3:50:21 PM

Testimony for AEN on 2/6/2023 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Alana Borsa	Individual	Support	Written Testimony Only

Comments:

Aloha. I support removing kalo from the general excise tax. Kalo is a staple food for our state and should not be taxed. Kalo farms provide so much already, from flood mitigation to resource management, making them provide more tax is not right. Mahalo.

Aloha Chair Gabbard and members of the Agriculture and Environment Committee;

I am testifying as taro farmer of more than 30 years, consumer of kalo, poi, and lū'au, former member of the Taro Security and Purity Task Force, and long-time member of 'Onipa'a Nā Hui Kalo, a recognized statewide organization of taro growers, in strong support with recommendations for minor changes in SB1499 Relating to Taro.

Kalo, taro, is a unique and revered plant, crop, and food in Hawai'i. It is the foundation upon which the lei of Hawaiian cultural identity is woven. Most taro farmers don't get into raising kalo for the money; there is little profit in it. Those who choose to, and stay in it, are as rare as a prized lauhala weaver. They are a critical piece of our culture and our agricultural economy that, if gone, is like losing a niho stone that holds up one corner of the house. The presence of kalo and the livelihood of taro farming have always been a key indicator of the health and wellbeing of our communities and our island ecosystems, far more than a commodity. For a long time, it looked like there would be few to replace older taro growers, but that is changing.

SB1499 is as much about helping a steadfast older generation of taro farmers survive as it is about supporting a younger generation of kalo growers to thrive. It is about encouraging growth in taro production towards food security and increasing the accessibility of healthy, preservative- and chemical-free, traditional Hawaiian foods, for families. Like most small farmers, taro growers don't pay themselves a wage for the 12 months of backbreaking work that brings a single crop to harvest. Average incomes (less than \$40K) are well below the low income mark for the state (over \$90K in 2022). On a farm to farm basis, a tax exemption for what we grow and send to market may represent seemingly small amounts, but, the relief from GET and state income tax could mean the difference between being able to fix a tractor, afford medical insurance, buying a new weed eater, or tires for a farm vehicle, or not. It could mean being able to pay for rising land taxes due to the skyrocketing values of adjacent properties without having to forego attending to other important things on the farm or in our families. The exemption, in perpetuity, is also a recognition that commodity or not, kalo, as the first Hawaiian, and the taro farming lifestyle are singular to our Islands like no other agricultural crop.

Last year, we listened carefully to the concerns of agencies and the Attorney General's office on this issue. SB1499 presents a clear and narrowed focus of who benefits from the proposed exemption. SB1499 is only for taro growers and producers of traditional Hawaiian foods made from kalo and lū'au (cooked kalo, poi, lū'au, laulau, and kūlolo). This focus responsibly limits the impacts to state revenues while still encouraging growth in that specialized market (taro is recognized as a specialty crop by the USDA), and creates opportunity to increase the availability of high quality staple starches and dark leafy greens that are clinically proven to improve the health conditions of Hawaiian and Pacific families (heart disease, diabetes, food security).

I recommend clarifying two points in the bill with the following changes to apply to the definitions under both statute HRS 235 -Taro cultivation and production; exemption and HRS 237 - Exemption for the cultivation and production of unprocessed taro.

1. The definition of "taro products" is currently written as "includes taro huli, raw or cooked taro, and the traditional Hawaiian foods of poi, luau, laulau, and kulolo." "Includes" may be interpreted, and invites the idea of, "but not limited to". In order to prevent broadening to products that were contentious last year and to limit the impact to state revenues, I recommend that the definition read, as follows; "for the purposes of this

statute, refers solely to taro huli, raw and cooked taro...” This also keeps the exemption focused on increasing availability of healthy traditional Hawaiian foods for local families.

2. Under the definition of “qualified tax payer” I recommend the following change: “(2) The manufacturing, ~~compounding, canning, preserving~~, milling, processing, refining, or preparing taro for sale.” The five remaining methods cover all processes in the making of the “taro products” covered in this bill, and eliminates the need to define “compounding.” Keeping the focus on taro products with limited processing means healthy food without chemical additives (preservatives) move quickly from producer to plate. Canning increases waste in our landfills (an aluminum can takes up to 100 years to break down completely; ti leaf wrappers decompose in a couple of weeks and their ongoing use supports the growth of a second agriculture crop, ti leaf).

As a long time kalo farmer, my hope with the passing of SB1499 is that we finally draw attention to the increasingly unrealistic economic challenges of growing kalo, and also recognize the hidden billions of dollars in revenues generated by the presence of kalo and lo‘i kalo in Hawai‘i, from the tourist lookouts of Hanalei, Ke‘anae and Waipi‘o to the luaus of Lāhainā, the logos of OHA and American Savings Bank to the iconography of Sig Zane and Simply Sisters. Let us, together, create every opportunity possible to ensure existing and new generations of taro growers will always be here and be afforded a livelihood and life of dignity and aloha. Let us invest in bringing more kalo to the table by voting AYE with the above additions for SB1499.

Mahalo for your support!  
Penny Levin, taro farmer  
Wailuku, Maui



**SB-1499**

Submitted on: 2/4/2023 8:22:06 PM

Testimony for AEN on 2/6/2023 1:00:00 PM

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

Comments:

Strongly support SB1499

**SB-1499**

Submitted on: 2/4/2023 8:53:03 PM

Testimony for AEN on 2/6/2023 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Elizabeth Hansen	Individual	Support	Written Testimony Only

Comments:

Please support this bill. Mahalo, Elizabeth Hansen, Hakalau HI 96710

**SB-1499**

Submitted on: 2/4/2023 9:18:59 PM

Testimony for AEN on 2/6/2023 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Rodger Hansen	Individual	Support	Written Testimony Only

Comments:

Please support this bill.

Mahalo,  
Rodger Hansen, Hakalau HI 96710

**SB-1499**

Submitted on: 2/5/2023 5:24:27 AM

Testimony for AEN on 2/6/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
tlaloc tokuda	Individual	Support	Written Testimony Only

Comments:

Aloha AEN Chair, Vice Chair & Committee,

I support SB1499 because Kanaka culture was one of sharing and caring on many levels, *Traditional Cultural Practices* on kalo lands provide ecological and environmental buffers against flooding. Kalo lands are intricately connected to the protection of our riparian areas, coastal wetlands, and fishponds. Kalo lands are celebrated as important and sacred places in Hawaiian traditions and stories and often farmed by families for generations. Kalo farming maintains the ecological balance that checks flooding and destruction and when super storms hit - the local hui's repair them at no cost to the taxpayer.

I agree that kalo farmers should be exempt from income derived from the business of taro cultivation or production of taro products from the income tax because they provide so many nature's services that give benefits to our greater communities. Exempts from the general excise tax the gross proceeds or income received from the sale of any product resulting from the cultivation and production of unprocessed taro.

Our kalo farmers face a myriad of challenges from the high cost of land in Hawaii to increasingly unpredictable weather conditions due to climate change. Most local farmers struggle to compete with the cost of imports.

SB1499 will help Hawai'i's kalo farmers by exempting them from general excise tax.

Providing financial incentives for kalo farmers is an important step towards supporting Indigenous food ways, farming, and food security for Hawai'i. Supporting kalo farming and farmers will also help keep traditional Native Hawaiian cultural practices alive.

Kalo farmers need and deserve support to ensure kalo farming continues to grow and expand into the future. This measure helps to incentivize farmers to grow taro, one of the healthiest staple starch foods available.

Mahalo for your consideration,

tlaloc tokuda

Kailua Kona, HI 96740



**SB-1499**

Submitted on: 2/5/2023 8:19:01 AM

Testimony for AEN on 2/6/2023 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Irena Bliss	Individual	Support	Written Testimony Only

Comments:

Aloha,

Our kalo farmers face a myriad of challenges from the high cost of land in Hawai'i to increasingly unpredictable weather conditions due to climate change. Most local farmers struggle to compete with the cost of imports

SB1499 will help Hawai'i's kalo farmers by exempting them from general excise tax.

Providing financial incentives for kalo farmers is an important step towards supporting Indigenous food ways, farming, and food security for Hawai'i. Supporting kalo farming and farmers will also help keep traditional Native Hawaiian cultural practices alive.

Kalo farmers need and deserve support to ensure kalo farming continues to grow and expand into the future. This measure helps to incentivize farmers to grow taro, one of the healthiest staple starch foods available.

Kalo lands provide ecological and environmental buffers against flooding. Kalo lands are intricately connected to the protection of our riparian areas, coastal wetlands, and fishponds. Kalo lands are celebrated as important and sacred places in Hawaiian traditions and stories and often farmed by families for generations.

Please support SB1499.

This is vital in the continued commitment to live Aloha 'Āina, Mālama 'Āina, and to support Hawaiian cultural practices and legacy for the well-being of all future generations.

Mahalo nui, thank you for your consideration,

Irena Bliss

Ha'ikū, Maui 96708

**SB-1499**

Submitted on: 2/5/2023 12:13:55 PM

Testimony for AEN on 2/6/2023 1:00:00 PM

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

Comments:

In strong support of SB1499, which will help Hawai'i's kalo farmers by exempting them from general excise tax.

**SB-1499**

Submitted on: 2/5/2023 12:57:27 PM

Testimony for AEN on 2/6/2023 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Ariana Datta	Individual	Support	Written Testimony Only

Comments:

Our kalo farmers face a myriad of challenges from the high cost of land in Hawaii to increasingly unpredictable weather conditions due to climate change. Most local farmers struggle to compete with the cost of imports.

SB1499 will help Hawai'i's kalo farmers by exempting them from general excise tax.

Providing financial incentives for kalo farmers is an important step towards supporting Indigenous food ways, farming, and food security for Hawai'i. Supporting kalo farming and farmers will also help keep traditional Native Hawaiian cultural practices alive.

Kalo farmers need and deserve support to ensure kalo farming continues to grow and expand into the future. This measure helps to incentivize farmers to grow taro, one of the healthiest staple starch foods available.

Kalo lands provide ecological and environmental buffers against flooding. Kalo lands are intricately connected to the protection of our riparian areas, coastal wetlands, and fishponds. Kalo lands are celebrated as important and sacred places in Hawaiian traditions and stories and often farmed by families for generations.

Please support 1499.

Thank you for your consideration,

Ariana Datta, Holualoa



**SB-1499**

Submitted on: 2/5/2023 1:07:20 PM

Testimony for AEN on 2/6/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Val Hertzog	Individual	Support	Written Testimony Only

Comments:

Our kalo farmers face a myriad of challenges from the high cost of land in Hawaii to increasingly unpredictable weather conditions due to climate change. Most local farmers struggle to compete with the cost of imports.

SB1499 will help Hawai'i's kalo farmers by exempting them from general excise tax.

Providing financial incentives for kalo farmers is an important step towards supporting Indigenous food ways, farming, and food security for Hawai'i. Supporting kalo farming and farmers will also help keep traditional Native Hawaiian cultural practices alive.

Kalo farmers need and deserve support to ensure kalo farming continues to grow and expand into the future. This measure helps to incentivize farmers to grow taro, one of the healthiest staple starch foods available.

Kalo lands provide ecological and environmental buffers against flooding. Kalo lands are intricately connected to the protection of our riparian areas, coastal wetlands, and fishponds. Kalo lands are celebrated as important and sacred places in Hawaiian traditions and stories and often farmed by families for generations.

**Please support SB1499.**

Thank you for your consideration,

Val Hertzog, Kapaa

**SB-1499**

Submitted on: 2/5/2023 1:32:23 PM

Testimony for AEN on 2/6/2023 1:00:00 PM

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

Comments:

I support SB1499.

**SB-1499**

Submitted on: 2/5/2023 2:18:24 PM

Testimony for AEN on 2/6/2023 1:00:00 PM

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

Comments:

I am writing in support of SB1499, which exempts income derived from the business of taro cultivation or production of taro products from the income tax, and exempts from the general excise tax the gross proceeds or income received from the sale of any product resulting from the cultivation and production of unprocessed taro.

As you know, our kalo farmers face a myriad of challenges in their efforts to create a sustainable business for our state and for themselves. From the high cost of land in Hawaii, to increasingly unpredictable weather conditions due to climate change, most local farmers struggle to compete with the cost of imports.

SB1499 will help begin to assist Hawai'i's kalo farmers with these challenges, by exempting them from general excise tax.

I believe providing financial incentives for kalo farmers is an important step towards supporting Indigenous food ways, farming, and food security for Hawai'i. Supporting kalo farming and farmers will also help keep traditional Native Hawaiian cultural practices alive, which is our commitment as a state to insure.

Kalo farmers need and deserve support to ensure kalo farming continues to grow and expand into the future. This measure helps to incentivize farmers to grow taro, one of the healthiest staple starch foods available.

For as you know, kalo farming is not a boutique agricultural product and practice.

Throughout Hawaiian history, kalo production lent to the sustainability of the land and water itself through its methods of production. Kalo lands provide ecological and environmental buffers against flooding, and are intricately connected to the protection of our riparian areas, coastal wetlands, and fishponds. Kalo lands are celebrated as important and sacred places in Hawaiian traditions and stories and often farmed by families for generations.

Please support SB1499.

Mahalo for your consideration.

**SB-1499**

Submitted on: 2/5/2023 4:43:07 PM

Testimony for AEN on 2/6/2023 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Dylan Ramos	Individual	Support	Written Testimony Only

Comments:

Aloha,

Providing financial incentives for kalo farmers is an important step towards supporting Indigenous food ways, farming, and food security for Hawai‘i. Supporting kalo farming and farmers will also help keep traditional Native Hawaiian cultural practices alive.

Kalo farmers need and deserve support to ensure kalo farming continues to grow and expand into the future. This measure helps to incentivize farmers to grow taro, one of the healthiest staple starch foods available.

Kalo lands provide ecological and environmental buffers against flooding. Kalo lands are intricately connected to the protection of our riparian areas, coastal wetlands, and fishponds. Kalo lands are celebrated as important and sacred places in Hawaiian traditions and stories and often farmed by families for generations.

**Please support SB1499.**

Mahalo,  
Dylan Ramos  
96816

**SB-1499**

Submitted on: 2/5/2023 9:54:29 PM

Testimony for AEN on 2/6/2023 1:00:00 PM

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

Comments:

Honorable Members,

I respectfully ask that you support SB1499 which exempts taro production from GE tax.

Thank you for your attention and consideration.

Melissa Barker

Kapaa, HI

**SB-1499**

Submitted on: 2/6/2023 12:08:05 AM

Testimony for AEN on 2/6/2023 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
pahnelopi mckenzie	Individual	Support	Written Testimony Only

Comments:

I support SB 1499. GE exemption is a must for taro cultivation and all taro production. For the violations upon Taro farmers and production they should be exempt from GE and other taxes as well

**SB-1499**

Submitted on: 2/6/2023 6:24:04 AM

Testimony for AEN on 2/6/2023 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
David Shizuma	Individual	Support	Written Testimony Only

Comments:

I am writing in support of SB1499

As stated in the body of the bill, taro is a high yielding staple crop of the Native Hawaiians and has the potential to dramatically increase our food security in Hawaii. Kalo can also get us closer to reaching the state's Aloha+ goals of doubling our food production by 2030. It is perfectly evolved to grow in Hawaii as it has for many generations, and can be grown in various different environments. This tax credit will encourage farmers and processors of taro to produce more taro and taro-sourced products.

In the future, a similar tax credit should be given to producers of other Native Hawaiian crops - in an effort to help Hawaii reach it's sustainability and food security goals. Other native crop staples include, but are not limited to, breadfruit (ulu) and the indigenous variety of sweet potato ('uala).