

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
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Honolulu, Hawai'i 96814-2512
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TESTIMONY OF SHARON HURD
CHAIRPERSON, BOARD OF AGRICULTURE

BEFORE THE SENATE COMMITTEE ON AGRICULTURE AND ENVIRONMENT

FEBRUARY 6, 2023
1:00 PM
CONFERENCE ROOM 224 & VIDEOCONFERENCE

SENATE BILL NO. 967
RELATING TO TAXATION

Chairperson Gabbard and Members of the Committee:

Thank you for the opportunity to testify on Senate Bill 967. This measure establishes an organic foods production tax credit for farmers, ranchers and producers investing into the organic certification process. The Department of Agriculture (DOA) supports this bill and offers comments.

This measure assigns DOA the responsibility to maintain records of qualified taxpayers claiming credit, and to verify and certify each claim for credit including the total amount of credit for each taxable year and the cumulative amount of tax credit during the credit period. DOA shall issue a certificate to qualifying taxpayers who shall file the certificate with the Department of Taxation. Currently, DOA lacks the necessary funding and budget allocation to execute these responsibilities and would require at least a 0.5 full time equivalent staff each year for the duration of its responsibilities under this measure. DOA defers to the Department of Taxation on the preparation of necessary tax forms and administration of the tax credit.

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. 967, Relating to Taxation

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. 967 for your consideration.

S.B. 967 adds a new section to chapter 235, Hawaii Revised Statutes (HRS), to create a new nonrefundable organic foods production tax credit. The credit is equal to the qualified expenses of the qualified taxpayer, up to a maximum of \$25,000. "Qualified expenses" and "qualified taxpayer," among other included terms, are defined within the measure. The bill sets an aggregate cap of \$2,000,000 and requires the Department of Agriculture to certify the amount of the tax credit for each taxpayer.

This measure is effective upon approval and applies to taxable years beginning after December 31, 2022.

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

The Department further notes that due to the number of bills with law changes that have been introduced this year, the Department may not have the resources to implement all measures passed this session for tax year 2023. 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 comments on this measure.



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February 6, 2023

HEARING BEFORE THE
SENATE COMMITTEE ON AGRICULTURE AND ENVIRONMENT

TESTIMONY ON SB 967
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 967, which establishes an organic foods production tax credit for farmers investing into the organic certification process.

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

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

Hawai'i Farm Bureau Policy states:

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

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

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



Senate Committee on Agriculture and Environment

Hawai'i Alliance for Progressive Action (HAPA) Supports: SB967

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

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

HAPA supports SB967 which establishes an organic foods production tax credit for farmers investing into the organic certification process.

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

Please support SB967.

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

SB-967

Submitted on: 2/4/2023 2:22:38 PM

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

Submitted By	Organization	Testifier Position	Testify
William C Wakefield	Testifying for Wakefield & Sons, Inc.	Support	Written Testimony Only

Comments:

Dear Honorable Senators, February 4, 2023

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

PLEASE support Bill SB 967, the Organic Food Production Tax Credit to help secure the future of organic farming in our state, as this will not only impact Hawaii’s economy, the next generation of young farmers, but also the livelihood, health, and lifestyle of our islands’ communities.

Sincerely and with much aloha,

William and Helen “Brooks” Wakefield

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

PO Box 1454, Kealahou, Hawaii 96750

SB-967

Submitted on: 2/4/2023 2:44:30 PM

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

Submitted By	Organization	Testifier Position	Testify
David Cox	Testifying for Kane Plantation Avocados	Support	Written Testimony Only

Comments:

I strongly support any measure that provides incentives for farmers to transition to, or remain in, certified organic production. Despite all the well documented evidence that organic production is better for health, the climate, and the land, organic production is far more expensive than conventional production and generally leads to lower yeilds for most crops (particularly her ein Hawaii). The cost of certification, and organic inputs is high and the record keeping burden is significant. The proposed tax credit adds an additional incentive that will help make organic farming economically viable and should encourage more growers to transition to certified organic operations. Mahalo



Environmental Caucus of The Democratic Party of Hawai'i

Feb 4th 2023

TO: THE COMMITTEE ON AGRICULTURE AND ENVIRONMENT

Chair: Senator Mike Gabbard

Vice Chair: Senator Herbert M Tim Richards III

CONCERNING: SB640 (Relating to Agriculture), SB682 (Relating to Animal Fur Products), SB967 (Relating to Taxation), SB998 (Relating to Spaying and Neutering of Animals), SB1009 (Relating to Neonicotinoids), SB1011 (Related to Pesticides), SB1551 (Relating to Invasive Species)

POSITION: STRONG SUPPORT OF ALL LISTED BILLS

Aloha Chair Gabbard, Vice Chair Richards III, and all the Committee Members

The Environmental Caucus is testifying in support of all the listed bills above.

SB998: One of our priority issues concerns continuing and expanding all programs to humanely control the feral cat and dog populations by funding as many Spay and Neutering programs as are possible. Sadly there are many people who have rescued abandoned pets, or are willing to care for or adopt pets but who cannot afford timely spaying/neutering of them. The Humane Society is doing what it can but the waiting list for private persons to get their pets fixed is often months long and people cannot take the time from work to get it done or have no means for transporting their animals to such services. More funding is vital and amongst other things, might provide for more service options like mobile clinic spay and neuter services. They have been very successful in the past.

SB640 & 967 & 1551: We support all legislation which assists local farmers who provide us with local food sources, with special support for organic farming whenever the type of crop allows for it. Food independence from imported products rests with local farmers. In addition, the damage done to our agricultural industry and our native flora by invasive species has been devastating over the years. We need to do more in all possible ways to prevent these environmental disasters.

SB682: In principle, we are against the harvesting and selling of any animal skins although they are a number of commercially raised animals only for their skins. We feel that Americans, at least do not or should not require animals to die for our fashion egos.

SB1009 & 1011: We support all bills which eliminate and/or monitor the use of pesticides which poison the land and are dangerous to animals and humans alike.

Martha E Randolph
DPH Environmental Caucus SCC Representative

SB-967

Submitted on: 2/5/2023 7:42:08 AM

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

Submitted By	Organization	Testifier Position	Testify
bruce corker	Testifying for Rancho Aloha	Support	Written Testimony Only

Comments:

To Members of the Committee:

As a certified organic farmer in Hawaii County, I strongly support SB967 and urge the Legislature to enact the measure. To move Hawaii toward food self-sufficiency, support of the type provided by SB967 needs to be made available to the growing number of small farm operations in the state.

Bruce Corker

Rancho Aloha

Holualoa, Hawaii County

SB-967

Submitted on: 2/5/2023 12:54:25 PM

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

Submitted By	Organization	Testifier Position	Testify
Cara Oba	Testifying for HECA Carbon Sequestration Task Force	Support	Written Testimony Only

Comments:

Aloha kakou Senator Gabbard and members of the Agriculture and Environment Committee,

Organic food production is critical in our fight of global climate change. Agriculture is one of the largest sectors that contributes to greenhouse gas emissions. Farming methods and land-use change contributes around one-fifth to one-quarter of total greenhouse gas emissions generated by all human activities (IPCC 2019). Crop and livestock production contribute more than 75% of nitrous oxide produced by human activity globally (FAO 2020). Nitrous oxide is 298 times the warming potential but persists for around 114 years. Research on urban cities globally finds that the food sector represents the third largest carbon footprint and the largest ecological footprint. Organic food production would eliminate the utilization of synthetic fertilizers that results in the production of nitrous oxide. Production of these fertilizers contributes to the high carbon footprint of agriculture due to the energy required for its production. We would also eliminate the use of synthetic pesticides that would improve soil health. Soil microbes are critical for soil carbon sequestration and general soil health. Supporting organic food production through this tax credit not only supports farmers in accessing better markets but will improve our longer term soil health, food security, and would be a significant contribution to our larger goals for reducing our greenhouse gases and addressing climate change.

If there were challenges with inadequate funding and staff support to manage the implementation of the original program, we would like to see that addressed so that this program is fully functional.

Mahalo for your time and consideration,

Cara Oba

HECA Carbon Sequestration Task Force

SB-967

Submitted on: 2/5/2023 1:02:43 PM

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

Submitted By	Organization	Testifier Position	Testify
laurel brier	Testifying for Kauai Climate Action Coalition	Support	Written Testimony Only

Comments:

Organic food production supports regenerative agriculture which helps sequester carbon rather than adding to the climate crisis with greenhouse gas producing pesticides, herbicides and other fossil fuel based toxins that are most often used by conventional farmers. Support a healthy food system for the people and the aina.



February 5, 2023

CleanEarth4Kids.org supports SB967 to create tax credits for organic foods production.

It is important to encourage organic and regenerative farming practices to grow our food without toxic synthetic pesticides and fertilizers. Not only will this provide additional jobs, but it will also reduce the reliance on agriculture imports. Non-toxic farming techniques improve the soil and promote biodiversity while protecting our health and the environment from toxic chemicals.

Healthy soil is very important to [sequestering carbon](#).¹ But synthetic pesticides [destroy the microbes and other life](#)² 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](#)³ 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](#)⁴ manufactured chemicals and chemical mixtures. Legal does not mean safe. We must take action to reduce their exposure to these toxins.

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

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

¹ <https://www.cdfa.ca.gov/healthysouils/>

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

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

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

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

⁶ https://www.biologicaldiversity.org/campaigns/pesticides_reduction/pdfs/Toxic-Hangover.pdf

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

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

PFAS are also found in pesticides. A recent [study](#)¹¹ 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](#),¹² [EPA](#),¹³ and the [European Union Environment Agency](#),¹⁴ 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](#),¹⁵ [diabetes](#)¹⁶ and [endocrine disruption](#).¹⁷

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](#)¹⁸ share many characteristics and toxicity. Once in the body, they [accumulate](#)¹⁹ in the kidneys and liver with a biological half-life of 3-8 years. In [California](#),²⁰ 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](#)²¹ and even in [umbilical cords](#).²²

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](#)²³ have shown poisons like organophosphate and neonicotinoid pesticides are not necessary. There are many cultural, mechanical and biological [solutions](#)²⁴ 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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

²⁴ <https://cleaneearth4kids.org/stop-pesticides#ipm>

ecosystems and [synthetic pesticides destroy](#)²⁵ these vital microbes that are critical to carbon sequestration.

The social cost to pesticide use is only [estimated](#)²⁶ 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?

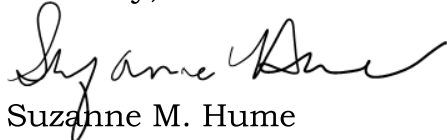
The United States does not use the precautionary principle like countries in Europe and elsewhere. Legal does not mean safe.

Not only are synthetic pesticides and synthetic fertilizers a threat to our health and the environment, they also contribute to [climate change](#).²⁷ 99% of synthetic pesticides and fertilizers come from fossil fuels. The continued use of [these petrochemicals](#)²⁸ 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 future and pass SB967.

Sincerely,



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

²⁵ https://1bps6437gg8c169i0y1drtgz-wpengine.netdna-ssl.com/wp-content/uploads/2019/08/PesticidesSoilHealth_Final-1.pdf

²⁶ <https://www.beyondpesticides.org/assets/media/documents/documents/pimentel.pesticides.2005update.pdf>

²⁷ https://www.panna.org/sites/default/files/Climate-Pesticides_Summary_PANNA2022_ENG.pdf

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



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Vincent Kimura
Honolulu, O'ahu

Ray Maki
Kauai

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

The Hawaii Farmers Union United (HFUU) is a 501(c)(5) agricultural advocacy nonprofit representing a network of over 2,500 family farmers and their supporters across the Hawaiian Islands. **HFUU supports SB967.**

There is no question that even with the rise in organic farming and the popularity of organic products, the organic certification process remains a costly investment for farmers. This bill would greatly reduce the financial burden of obtaining organic certification, allowing more farmers to make the switch. By providing tax credits to these farmers, we can create more sustainable and secure livelihoods while also boosting the organic food industry in Hawaii.

We urge all of you to support this bill and give our farmers in Hawaii a much-needed financial boost. With the passage of this bill, we would be able to provide more access to healthy, organic foods for our communities, reduce pressure on our limited natural resources, and help farmers achieve financial stability.

Mahalo for the opportunity to testify.

Kaipo Kekona, President HFUU/HFUF

SB-967

Submitted on: 2/3/2023 1:47:00 PM

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

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

Comments:

I support this Bill.

SB-967

Submitted on: 2/3/2023 5:11:44 PM

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

Submitted By	Organization	Testifier Position	Testify
John Gelert	Individual	Support	Written Testimony Only

Comments:

We need more organic farms in Hawaii. Please support!

SB-967

Submitted on: 2/3/2023 5:52:58 PM

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

Submitted By	Organization	Testifier Position	Testify
Laurie Makaneole	Individual	Support	Written Testimony Only

Comments:

We are organic farmers here on Kaua'i and need support

SB-967

Submitted on: 2/3/2023 6:01:13 PM

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

Submitted By	Organization	Testifier Position	Testify
Victor Zue	Individual	Support	Written Testimony Only

Comments:

I was an active participant in the bill that tried to put limitations on the use of pesticides a decade ago. My wife Stephanie Seneff recently wrote a book called Toxic Legacy to point out the danger of Glyphosate. Now that I am a permanent member of the community, I rely on the organic farmers to provide healthy and wholesome food for my family. They need all the need we can give them to keep us healthy. I strongly support this bill.

SB-967

Submitted on: 2/3/2023 6:28:38 PM

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

Submitted By	Organization	Testifier Position	Testify
Troy Schacht	Individual	Support	Written Testimony Only

Comments:

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

Please support SB967.

Thank you for your consideration,

Troy Schacht, Kapaa

SB-967

Submitted on: 2/3/2023 6:58:02 PM

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

Submitted By	Organization	Testifier Position	Testify
Carol Philips	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 improve soil fertility and structure, promote biodiversity, and reduce the risks of human, animal, and environmental exposure to toxic materials. Reducing the burden on the emerging number of small farmers seeking costly, but necessary, organic certifications and inspections will help to promote the production and availability of locally-grown organic food in Hawaii.

Please support SB967.

Respectfully,

Carol Philips - Haleiwa

SB-967

Submitted on: 2/3/2023 8:08:35 PM

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

Submitted By	Organization	Testifier Position	Testify
Jonathan Cender	Individual	Support	Written Testimony Only

Comments:

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

Please support SB967.

Thank you for your consideration,

Jonathan Cender, Koloa, Kauai

SB-967

Submitted on: 2/3/2023 8:14:43 PM

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

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

Comments:

We need to do everything possible to encourage eating healthful food, free of chemicals. Give organic a boost. Vote yes.

SB-967

Submitted on: 2/3/2023 9:17:21 PM

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

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

Comments:

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

Please support SB967.

Mahalo,

JarraeTehani Manasas, Kailua-Kona

SB-967

Submitted on: 2/4/2023 5:29:50 AM

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

Submitted By	Organization	Testifier Position	Testify
cheryl hendrickson	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.

Many Mahalos

SB-967

Submitted on: 2/4/2023 8:15:21 AM

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

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

Comments:

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

Please support SB967.

Thank you for your consideration,

Michele Nihipali

54-074 A Kam Hwy.

Hauula, HI 96717

SB-967

Submitted on: 2/4/2023 8:32:23 AM

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

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

Comments:

Dear Senators,

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

Please support SB967.

Regards,

Susan Stayton, Lawai, HI

SB-967

Submitted on: 2/4/2023 8:38:06 AM

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

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

Comments:

Please vote yes on this important bill for organic farming. Organics are land friendly, farmer friendly and healthful for the consumer. Anything we can do to promote organics is appreciated.

SB-967

Submitted on: 2/4/2023 9:34:01 AM

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

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

Comments:

Please support this measure to help local farmers produce local food options for our community. We definitely need to curb our imports and this could help. It will also increase physical and economic health in State.

Mahalo,

Dave Hubbard, Puhi, Kaua`i

SB-967

Submitted on: 2/4/2023 10:04:32 AM

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

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

Comments:

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

Please support SB967.

Thank you for your consideration

SB-967

Submitted on: 2/4/2023 10:46:35 AM

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

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

Comments:

Could help reduce reliance on agricultural imports and foster job growth in Hawaii. Organic farming improves soil health and health of creatures, and promotes biodiversity.

SB-967

Submitted on: 2/4/2023 10:48:09 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:

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

Please support SB967.

Thank you for your consideration,

C. Martin

Hawaii Kai, Honolulu

SB-967

Submitted on: 2/4/2023 11:01:17 AM

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

Submitted By	Organization	Testifier Position	Testify
Christopher Boscole	Individual	Support	Written Testimony Only

Comments:

Support SB 967. We need to encourage more organic agriculture.

SB-967

Submitted on: 2/4/2023 11:07:30 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:

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

Please support SB967.

Thank you for your consideration,

Olga Kalashnikova, Naalehu, Hawaii

SB-967

Submitted on: 2/4/2023 12:22:48 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 SB967.

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

Please support SB967.

me ke aloha 'āina,

Nanea Lo, Mō'ili'ili

SB-967

Submitted on: 2/4/2023 1:36:53 PM

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

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

Comments:

Please Support!

SB-967

Submitted on: 2/4/2023 3:46:49 PM

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

Submitted By	Organization	Testifier Position	Testify
Alana Borsa	Individual	Support	Written Testimony Only

Comments:

Aloha. I support giving farmers a tax credit for the process of getting organic certification. The process itself is very expensive so any little help we can give the people who provide food for us seems only right. Also, if this makes it easier for our farmers to afford organic certification, then that can benefit our agriculture industry as well. Mahalo.

SB-967

Submitted on: 2/4/2023 8:11:44 PM

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

Submitted By	Organization	Testifier Position	Testify
Dana Keawe	Individual	Support	Written Testimony Only

Comments:

Strongly support SB967

SB-967

Submitted on: 2/4/2023 8:51:30 PM

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

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

Comments:

Please support this bill.

Mahalo

SB-967

Submitted on: 2/4/2023 9:14:08 PM

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

Submitted By	Organization	Testifier Position	Testify
Lorraine Newman	Individual	Support	Written Testimony Only

Comments:

Aloha,

Please support this bill.

As you well know, the cost of organic certification is a huge financial hurdle for farmers.

This bill will help organic farmers get the proper recognition and financial return they deserve for their commitment to the health of the environment and the people who eat from their land.

Mahalo for listening,

Lorraine Newman

Kilauea, Kauai

SB-967

Submitted on: 2/4/2023 9:18:03 PM

Testimony for AEN on 2/6/2023 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

TAX FOUNDATION OF HAWAII

126 Queen Street, Suite 305

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: INCOME TAX, Organic Food Production Tax Credit

BILL NUMBER: SB 967

INTRODUCED BY: LEE, CHANG, KEITH-AGARAN, MCKELVEY, SHIMABUKURO,
Ihara

EXECUTIVE SUMMARY: Establishes an organic foods production tax credit for farmers investing into the organic certification process.

SYNOPSIS: Adds a new section to HRS chapter 235, to be titled the organic foods production tax credit. The credit shall be allowed to a qualified taxpayer, and the credit amount is 100% of the taxpayer's qualified expenses, up to a maximum of \$25,000.

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

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

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

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

If the amount of credits exceeds the taxpayer's income tax liability, the excess of credit over liability may be used as a credit against the taxpayer's income tax liability in subsequent years until exhausted. All claims for a credit under this section shall be properly filed on or before the end of the twelfth month following the close of the taxable year for which the credit may be claimed. Failure to comply with the foregoing provision shall constitute a waiver of the right to claim the credit.

The total amount of credits allowed shall not exceed \$2 million for all qualified taxpayers in any taxable year; however, any taxpayer who is not eligible to claim the credit in a taxable year due to the \$2 million cap having been exceeded for that taxable year shall be eligible to claim the credit in the subsequent taxable year.

EFFECTIVE DATE: Taxable years beginning after December 31, 2022.

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

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

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

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

Digested: 2/3/2023

SB-967

Submitted on: 2/5/2023 10:22:38 AM

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

Submitted By	Organization	Testifier Position	Testify
Regina Gregory	Individual	Support	Written Testimony Only

Comments:

Organic farmers need all the help they can get.

SB-967

Submitted on: 2/5/2023 11:20:32 AM

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

Submitted By	Organization	Testifier Position	Testify
Karen von Merveldt-Guevara	Individual	Support	In Person

Comments:

SB967 Organic Food Producers Tax Credit

Please support SB967. In my work as Health Consultant and independent clinical researcher with focus on Environmental Medicine my first recommendation to my patients is: "go organic". I have seen pesticide and herbicide accumulation in patients of mine cause seizures in children, cancers in some of my adult patients, especially lymphoma, thyroid cancer and lesser "evils", like the ever increasing general health problems in our population: metabolic syndrome, diabetes type 2, hypothyroidism, non-alcoholic fatty liver disease and obesity. As we all learnt with the COVID-19 pandemic, these are the risk factors leading to hospitalizations and dire outcomes in SARS-CoV2 infections.

I have spent the past 25 years after graduation from medical school with the study of environmental factors contributing to disease and the development of protocols using vitamins and minerals to revert their impact. The number one measure I ask my patients to take though is to avoid conventionally grown foods and to rely on organically grown ones. Organically grown foods are still more expensive than conventionally grown foods. How can I contribute to the decrease of the "diseases of civilization" that we all aim to reduce, whether targeted in

the goals of the DoH's 2030 Healthy Hawaii Strategic Plan or in the OHA's 15 year strategic plan?

How can we who are working in the healthcare sector of the labor market continue to stem a tidal wave of problems with ever increasing costs to cover that originate in the agropharmaceutical sector? Do we need to consider introducing a health care tax on conventionally grown foods, which would address a root cause of our issues in healthcare, which of course would raise the overall costs of food even further? I think it is an easier and smaller step to start easing the burden on our organic farmers by establishing an organic food production tax credit for farmers who are investing into the organic certification process.

Please support SB967.

Mahalo nui iā ‘oukou a me mana‘o o kōkua, Karen von Merveldt-Guevara (German MD)

SB-967

Submitted on: 2/5/2023 11:53:29 AM

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

Submitted By	Organization	Testifier Position	Testify
Andrea Nandoskar	Individual	Support	Written Testimony Only

Comments:

Support!

SB-967

Submitted on: 2/5/2023 12:11:24 PM

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

Submitted By	Organization	Testifier Position	Testify
Mary Lacques	Individual	Support	Written Testimony Only

Comments:

In strong support of an organic foods production tax credit for farmers investing into the organic certification process.

SB-967

Submitted on: 2/5/2023 12:23:42 PM

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

Submitted By	Organization	Testifier Position	Testify
Virginia Tincher	Individual	Support	Written Testimony Only

Comments:

Chair Gabbard, Vice Chair Richards and Committee Members,

As a consumer and supporter of locally grown organic food. I strongly support SB967.

Organic food production greatly lowers the carbon footprint for agriculture (synthetic fertilizers and pesticides contribute significantly) and sustainable agriculture practices increase the carbon sequestration potential in addition to other benefits. Supporting certification improves market prices/competition for farmers

Virginia Tincher,

Aina Haina, Oahu

SB-967

Submitted on: 2/5/2023 12:26:25 PM

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

Submitted By	Organization	Testifier Position	Testify
Sherry Pollack	Individual	Support	Written Testimony Only

Comments:

I support SB967 that would establish an organic food production tax credit for farmers investing into the organic certification process.

Organic farming practices greatly lower the carbon footprint for agriculture (synthetic fertilizers and pesticides contribute significantly). Moreover, these sustainable agriculture practices increase carbon sequestration. Efforts to encourage farmers to adopt these planet and people friendly practices are a win:win.

Please pass this important measure. Mahalo!

SB-967

Submitted on: 2/5/2023 12:56:06 PM

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

Submitted By	Organization	Testifier Position	Testify
Ariana Datta	Individual	Support	Written Testimony Only

Comments:

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

Please support SB967.

Thank you for your consideration,

Ariana Datta, Holualoa

SB-967

Submitted on: 2/5/2023 1:05:56 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:

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

Please support SB967.

Thank you for your consideration,

Val Hertzog, Kapaa

SB-967

Submitted on: 2/5/2023 1:28:39 PM

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

Submitted By	Organization	Testifier Position	Testify
Will Caron	Individual	Support	Written Testimony Only

Comments:

I support SB967.

SB-967

Submitted on: 2/5/2023 2:07:44 PM

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

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

Comments:

I am ecstatic that a bill like SB 967 is up for consideration. This is the absolute sweet spot for a bill that provides for a free market solution to our environmental crisis and rewards and incentivizes any business that is willing to invest in good, organic agriculture. It will help the health of our land and sea, and that of the agricultural workers whose labor provides the rest of us with sustainable, self-sustaining food.

Providing additional support to Hawaii's organic agriculture industry could help to reduce reliance on agricultural imports and to foster job growth in the State. Organic farming practices improves soil fertility and structure, promotes biodiversity, and reduces the risks of human, animal, and environmental exposure to toxic materials.

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

Please support SB967. Mahalo for your consideration.

SB-967

Submitted on: 2/5/2023 2:25:03 PM

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

Submitted By	Organization	Testifier Position	Testify
Keith Neal	Individual	Support	Written Testimony Only

Comments:

Support

Repectfully ask to reestablish the 2016 organic foods production tax credit that expired in 2021. This tax credit supports farmers, ranchers, and producers seeking to obtain organic certification by reimbursing costs invested into the economically burdensome certification process.

Keith Neal

Waimea

SB-967

Submitted on: 2/5/2023 4:25:20 PM

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

Submitted By	Organization	Testifier Position	Testify
Rachael Carrell	Individual	Comments	Written Testimony Only

Comments:

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.

This in turn could help to reduce Hawai'i's reliance on agricultural imports and over time increase our food security more broadly.

Our farmers deserve all the support we can offer them. Please support SB967.

Mahalo for your consideration,

Rachael Carrell, Palolo Valley, Honolulu

SB-967

Submitted on: 2/5/2023 5:01:10 PM

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

Submitted By	Organization	Testifier Position	Testify
Dylan Ramos	Individual	Support	Written Testimony Only

Comments:

Aloha,

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

Please support SB967.

Mahalo,
Dylan Ramos
96816

SB-967

Submitted on: 2/5/2023 9:53:14 PM

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

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

Comments:

Honorable Members,

I respectfully ask that you support SB967 - Organic Food Producers Tax Credit.

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

Please support SB967.

Thank you,

Melissa Barker

Kapaa, HI

SB-967

Submitted on: 2/6/2023 12:04:58 AM

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

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

Comments:

I support SB 967 because Organic farmers deserve a tax credit and so much more for the efforts and essential work they do!

SB-967

Submitted on: 2/6/2023 9:15:56 AM

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

Submitted By	Organization	Testifier Position	Testify
James Fleming	Individual	Support	Written Testimony Only

Comments:

I am writing to support this bill SB967. I believe this will help increase the amount of organic agriculture which not only helps farmers financially but also the earth that feeds us.

Mahalo, James Fleming

Maui, Hawaii