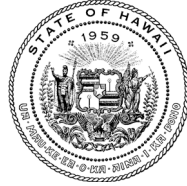


JOSH GREEN M.D.
GOVERNOR

SYLVIA LUKE
LT. GOVERNOR



GARY S. SUGANUMA
DIRECTOR

KRISTEN M.R. SAKAMOTO
DEPUTY DIRECTOR

STATE OF HAWAII'
DEPARTMENT OF TAXATION

Ka 'Oihana 'Auhau

P.O. BOX 259

HONOLULU, HAWAII'1 96809

PHONE NO: (808) 587-1540

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TESTIMONY OF
GARY S. SUGANUMA, DIRECTOR OF TAXATION

TESTIMONY ON THE FOLLOWING MEASURE:

S.B. No. 2372, S.D.2, H.D.1, Relating to Trees

BEFORE THE:

House Committee on Judiciary & Hawaiian Affairs

DATE: Wednesday, March 25, 2026

TIME: 2:00 p.m.

LOCATION: State Capitol, Room 325

Chair Tarnas, Vice-Chair Poepoe, and Members of the Committee:

The Department of Taxation (DOTAX) offers the following comments regarding S.B. 2372, S.D.2, H.D.1, for your consideration.

Section 1 of S.B. 2372, S.D.2, H.D.1, adds five new sections to chapter 58, Hawaii Revised Statutes (HRS), establishing a new exceptional tree program. Under new section 58-A, HRS, the definition of "exceptional tree" is redefined to mean a tree, stand or grove of trees that has been designated by a county arborist advisory committee pursuant to new section 58-B, HRS. The bill also establishes a new category of "significant trees" for education and outreach purposes. Significant trees may later become designated as exceptional trees.

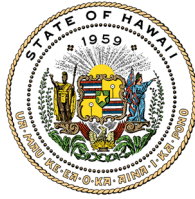
Section 2 of S.B. 2372, S.D.2, H.D.1, repeals the definition of "exceptional trees" as previously established under section 58-3, HRS. Section 3 of the bill then amends the exceptional trees income tax deduction under section 235-19(d), HRS, to incorporate by reference the new "exceptional tree" definition in section 58-A, HRS.

The bill has a defective effective date of July 1, 3000. Upon its approval, DOTAX can administer section 3 of the bill as drafted.

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

JOSH GREEN, M.D.
GOVERNOR | KE KIA'ĀINA

SYLVIA LUKE
LIEUTENANT GOVERNOR | KA HOPE KIA'ĀINA



STATE OF HAWAII | KA MOKU'ĀINA 'O HAWAII'
DEPARTMENT OF LAND AND NATURAL RESOURCES
KA 'OIHANA KUMUWAIWAI 'ĀINA
P.O. BOX 621
HONOLULU, HAWAII 96809

DAWN N.S. CHANG
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Testimony of
RYAN K.P. KANAKA'OLE
Acting Chairperson

Before the House Committee on
JUDICIARY AND HAWAIIAN AFFAIRS

Wednesday, March 25, 2026
2:00 PM
State Capitol, Conference Room 325

In consideration of
SENATE BILL 2372, SENATE DRAFT 2, HOUSE DRAFT 1
RELATING TO TREES

Senate Bill 2372, Senate Draft 2, House Draft 1 establishes base selection criteria for exceptional trees; establishes the significant tree designation, selection criteria, and related processes; establishes the State Arborist Advisory Committee within the Department of Land and Natural Resources (Department) for administrative purposes; requires County Arborist Advisory Committees to have at least six members, adopt new exceptional tree selection criteria, and designate significant trees; and directs the Department and the University of Hawai'i to cooperate with State and County Arborist Advisory Committees to carry out the Exceptional Trees Program. **The Department supports this bill and offers the following comments.**

From a water and land management perspective, conserving large canopy trees is a highly cost-effective natural infrastructure approach. Mature trees intercept rainfall, stabilize soils, decrease runoff, and regulate temperatures, directly supporting watershed health and community resilience. From a cultural and community view, exceptional trees act as living landmarks that connect residents to history and place.

Across the state, mature urban trees are gradually declining due to development pressures, aging infrastructure, and inconsistent protections. Once gone, their benefits take decades, if not a century, to recover, raising long-term environmental and public health costs.

Through the Division of Forestry and Wildlife's Urban and Community Forestry Program, Kaulunani, the Department is already furthering the goal of this bill by supporting community tree stewardship, providing technical assistance, training arborists, forming county partnerships, and protecting the canopy across the state. These programs show both strong public demand for tree conservation and the need for consistent statewide coordination.

This bill enhances this foundation by establishing a State Arborist Advisory Committee within the Department to provide technical guidance, support county programs, and ensure that outstanding and important trees are consistently identified, protected, and managed across Hawai'i.

Successful implementation will require dedicated staff and modest operational resources. A funded position, managed through the existing Kaulunani program, to coordinate the advisory committee, support counties, and integrate scientific, cultural, and community expertise will enable the State to proactively protect significant trees before they are lost—preventing much higher long-term costs related to heat impacts, flooding, infrastructure damage, and canopy replacement. The Department could also evaluate existing exceptional trees and determine the best ways to promote their health and minimize their risks to people and infrastructure.

The Department is prepared to support further development of this measure, including addressing the details of how a State Arborist Advisory Committee would be established.

Mahalo for the opportunity to comment on this measure.

C. Kimo Alameda, Ph.D.
Mayor



John Pelletier, Chair
Raymond Kirchner
Vacant
Shane Palacat-Nelsen
Charles Young
Nancy Pisticchio, Vice Chair
Charla Thompson
Vacant
Roselyn Molina

County of Hawai'i

KONA COMMUNITY DEVELOPMENT PLAN ACTION COMMITTEE

Aupuni Center • 101 Pauahi Street, Suite 3 • Hilo, Hawai'i 96720
(808) 961-8288 • Fax (808) 961-8742

March 23, 2026

Chair David A. Tarnas
Vice Chair Mahina Poepoe
House Committee on Judiciary & Hawaiian Affairs

RE: Strong Support for S.B. 2372, SD2, HD1 Relating to Trees

DATE: Wednesday, March 25, 2026
TIME: 2:00 p.m.
LOCATION: State Capitol, Conference Room 325
415 South Beretania Street
Honolulu, HI 96813

Dear Chair Tarnas, Vice Chair Poepoe, and Members of the House Committee on Judiciary & Hawaiian Affairs:

The Kona Community Development Plan (CDP) Action Committee respectfully submits this written testimony in **strong support of S.B. 2372, SD2, HD1 Relating to Trees.**

This measure strengthens Hawai'i's ability to identify, preserve, and steward exceptional and significant trees by establishing baseline selection criteria and supporting a more coordinated implementation framework. The Committee supports this bill's efforts to improve consistency in the Exceptional Trees Program and to reinforce collaboration among the State, counties, and qualified advisory bodies.

Article XI of the Constitution of the State of Hawai'i calls for the conservation and protection of Hawai'i's natural beauty and resources for present and future generations. In the same spirit, the first Guiding Principle of the Kona CDP is to protect Kona's natural resources. Trees are among the most visible, valuable, and irreplaceable of those resources.

The Legislature's passage of the Exceptional Tree Act in 1974 recognized that exceptional trees on both public and private lands deserve protection from improper trimming, damage, and unnecessary removal. S.B. 2372, SD2, HD1 builds upon that legacy by providing clearer standards and stronger support for the ongoing care and preservation of these important community assets.

This bill is consistent with the Environmental Resources goals, policies, and actions of the Kona CDP. As Chapter 4.3.2 explains, Kona's growing ecological awareness must be matched by informed policies that protect and manage our diverse natural resources.

Exceptional and significant trees advance that vision. They enhance open spaces, serve as cultural and visual landmarks, strengthen community character, and provide important environmental benefits such as shade, urban canopy protection, groundwater filtration, and support for healthy rainfall patterns. Their preservation also aligns with Kona CDP Policy LU-2.5 (Village Design Guidelines), which calls for incorporating natural and cultural features into the community.

Recognizing and protecting exceptional trees reflects our community's commitment to safeguarding one of Kona's most valuable natural resources.

Thank you for the opportunity to comment on this measure.

Sincerely,

A handwritten signature in black ink that reads "John Pelletier". The signature is written in a cursive, flowing style.

John Pelletier, Chair
Kona Community Development Plan Action Committee

JH

[\\hawaiicounty.gov\depts\PL\PL\planning\public\wpwin60\CDP\CDP - Kona\Action Committee\Meetings\2026\2026 Letters](https://hawaiicounty.gov/depts/PL/PL/planning/public/wpwin60/CDP/CDP - Kona/Action Committee/Meetings/2026/2026 Letters)

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ELLEN CHING, ADMINISTRATOR



DEREK S.K. KAWAKAMI, MAYOR
REIKO MATSUYAMA, MANAGING DIRECTOR

Testimony of
Ellen Ching
Administrator, Office of Boards & Commissions
County of Kaua'i

Before the
House Committee on Judiciary & Hawaiian Affairs

March 25, 2026 at 2:00 p.m.
Conference Room 325

In consideration of
SB 2372, SD2, HD1
Relating to Trees

Honorable Chair Tarnas, Honorable Vice Chair Poepoe, and Members of the Committee:

The County of Kaua'i Office of Boards & Commissions submits **comments** on SB 2372, SD2, HD1 establishes base selection criteria for exceptional trees; establishes the significant tree designation, selection criteria, and related processes; establishes the State Arborist Advisory Committee within the Department of Land and Natural Resources (Department) for administrative purposes; requires County Arborist Advisory Committees to have at least six members, adopt new exceptional tree selection criteria, and designate significant trees; and directs the Department and the University of Hawai'i to cooperate with State and County Arborist Advisory Committees to carry out the Exceptional Trees Program.

The Office of Boards and Commissions provides administrative and clerical support to the various Boards, Commissions and Committees in the County of Kaua'i including the Arborist Advisory Committee.

The Office supports the intent of the bill and offers the following amendment. We currently have an Arborist Advisory Committee that receives and reviews all nominations of exceptional trees for recommendation and approval by the Kaua'i County Council. Per the Kaua'i County ordinance, the membership is five (5). All members meet the qualifications as stipulated in SB 2372, SD2, HD1. With our smaller population, finding five qualified members willing to serve can be difficult. Bearing this challenge in mind, we respectfully request that §58-2 be amended to read as follows:

§58-2 County arborist advisory committees; establishment. Each county of the State shall establish a county arborist advisory committee [~~whose~~] **consisting of at least five** members. The members of each county arborist advisory committee shall be appointed by the mayor and shall include:

Amending the membership to five does not materially affect the bill, and allows Kaua'i County to maintain its current Arborist Advisory Committee.

Thank you for this opportunity to testify. Should you have any questions or need more information, please feel free to contact me.



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Keeping Hawai'i clean,
green and beautiful
since 1912

March 24th, 2026

RE: Strong Support for SB2372 SD2 HD1 Relating to Trees

Dear Chair Tarnas and Committee Members,

Founded in 1912, The Outdoor Circle was instrumental in the creation of the Exceptional Trees Act in 1975 and continues to work closely with arborists and community stakeholders statewide on all tree-related matters.

Over the past five decades, urban forestry science and exceptional tree programs have advanced significantly. SB2372 SD2 HD1 positions Hawai'i's Exceptional Tree program among leading modern urban forestry best practices for identifying, designating, and preserving exceptional trees. The bill incorporates updated selection criteria developed through empirical research and informed by both local and international experts, ensuring the program reflects current urban forestry science and best practices.

Exceptional trees are living anchors of Hawai'i's cultural landscapes and community character. Protecting these irreplaceable natural assets is not simply an environmental priority. It is essential to preserving the qualities that define Hawai'i for residents and visitors alike.

SB2372 SD2 HD1 also establishes a new secondary designation for *significant trees*—trees that meet defined criteria but do not rise to the level of exceptional designation. This tiered approach creates a pipeline for future exceptional tree candidates while fostering public awareness, stewardship and long-term canopy resilience.

In addition, the bill formally creates a State Arborist Advisory Committee to support and coordinate with the four existing county Arborist Advisory Committees. A statewide advisory structure will promote consistency across counties, reduce fragmentation, and support more strategic long-term canopy planning. SB2372 SD2 HD1 modernizes the Exceptional Tree program without creating new regulatory obligations, tax impacts, or changes to county authority. The changes in SB2372 SD2 HD1 are technical and do not alter the core policy provisions of the bill.

SB2372 SD2 HD1 represents a thoughtful and necessary evolution of Hawai'i's Exceptional Tree program, positioning the state to better protect its most distinguished trees for future generations. The Outdoor Circle respectfully urges passage of this measure.

Thank you for considering our testimony,

Winston Welch, Executive Director

SB-2372-HD-1

Submitted on: 3/23/2026 6:41:10 PM

Testimony for JHA on 3/25/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Johnnie-Mae L. Perry	Individual	Oppose	Written Testimony Only

Comments:

I, Johnnie-Mae L. Perry, Oppose

2372 SB RELATING TO TREES.

IRAN WAR IS COSTING TAXPAYERS 1BILLIONS \$ A DAY. IT WOULD BE FISCAL IRRESPONSIBLE TO GROWN SOH WITH LESS FEDERAL FUNDING IN THE SOH BUDGET.

SB-2372-HD-1

Submitted on: 3/24/2026 1:09:01 PM

Testimony for JHA on 3/25/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Marcia Kemble	Individual	Support	Written Testimony Only

Comments:

Greetings Committee Members,

I am writing in strong support of SB2372 SD2 HD1, which will give a significant update to our Exceptional Trees laws and programs related to it. The bill updates the statewide framework for identifying and designating exceptional trees using modern arboriculture and urban forestry principles. It also establishes a designation for important trees that may not yet qualify as “exceptional,” helping protect them before they are lost. And it strengthens statewide coordination on tree protection by establishing a State Arborist Advisory Committee to coordinate with county advisory committees and promote consistency across the state. Our Exceptional Tree program is so important to maintaining our sense of place and cultural identity and natural beauty—please help strengthen and modernize it!

Mahalo for your consideration.

Marcia Kemble

Makiki