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

TESTIMONY ON THE FOLLOWING MEASURE:

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

BEFORE THE:

Senate Committee on Judiciary

DATE: Friday, February 27, 2026

TIME: 10:30 a.m.

LOCATION: State Capitol, Room 016

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

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

Section 1 of S.B. 2372, S.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.

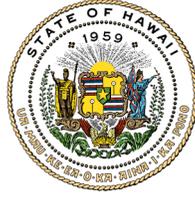
Section 2 of S.B. 2372, S.D.1, repeals the definition of “exceptional trees” as previously established under section 58-3, HRS. Section 3 of the bill then amends the exceptional trees income tax deduction under section 235-19(d), HRS, to incorporate by reference the new “exceptional tree” definition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

The bill takes effect upon its approval. DOTAX is able to 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'
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Testimony of
RYAN K.P. KANAKA'OLE
Acting Chairperson

Before the Senate Committee on
JUDICIARY

Friday, February 27, 2026
10:30 AM

State Capitol, Conference Room 16

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

Senate Bill 2372, Senate 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, preserving large canopy trees is a highly cost-effective natural infrastructure strategy. Mature trees intercept rainfall, stabilize soils, reduce runoff, and moderate temperatures, directly supporting watershed health and community resilience. From a cultural and community standpoint, exceptional trees serve as living landmarks that connect residents to history and place.

Across the state, mature urban trees are steadily declining due to development pressures, aging infrastructure, and inconsistent protections. Once lost, their benefits take decades, if not a century, to replace, increasing 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 advancing the intent of this bill by supporting community tree stewardship, technical assistance, arborist training, county partnerships, and canopy protection efforts statewide. These programs demonstrate both strong public demand for tree conservation and the need for consistent statewide coordination.

This bill expands this foundation by creating a State Arborist Advisory Committee within the Department to offer technical guidance, support county programs, and ensure that exceptional and significant 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 allow 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 way to promote their health and minimize their risk to people and infrastructure.

The Department stands ready to assist continued development of this measure, including working out the intricacies of how a State Arborist Advisory Committee would be implemented.

Mahalo for the opportunity to comment on this measure.



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Keeping Hawai'i clean,
green and beautiful
since 1912

February 25, 2026

RE: Strong Support for SB2372 SD1 Relating to Trees

Dear Chair Rhoads 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 SD1 modernizes Hawai'i's statewide framework for identifying, designating, and preserving exceptional trees by incorporating updated selection criteria developed through empirical research and informed by both local and international experts. This ensures 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 SD1 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 SD1 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