



EXECUTIVE CHAMBERS
KE KE'ENA O KE KIA'ĀINA

JOSH GREEN, M.D.
GOVERNOR
KE KIA'ĀINA

House Committee on Education

Thursday, February 19, 2026

2:00 p.m.

State Capitol, Conference Room 309, and Videoconference

In Support

H.B. No. 1937, H.D. 1, Relating to Taxes

Chair Woodson, Vice Chair La Chica and Members of the House Committee on Education:

The Office of the Governor **supports** H.B. No. 1937 HD1, relating to taxes. The measure identifies an additional revenue source by adjusting the application of the general excise tax to rental motor vehicles and directing the resulting revenues toward supporting Hawaii's public-school teachers represented by the Hawaii State Teachers Association (HSTA).

The Office agrees with the House Committee on Transportation's findings that public school teachers provided essential in-person instruction and student support during an unprecedented public health crisis.

Hawaii continues to face significant challenges in recruiting and retaining teachers due to the high cost of living and increasing classroom demands. Addressing these issues requires sustained investment in educators and thoughtful identification of funding sources that minimize financial impacts on local families.

H.B. No. 1937 HD1 advances this goal by modifying how motor vehicle purchases for rental use are taxed, ensuring that these transactions are assessed at the appropriate general excise tax rate. This adjustment generates additional revenue in a manner that broadens the State's funding capacity without relying on increases to resident-based taxation.

Testimony of the Office of the Governor
H.B. No. 1937 HD1
February 19, 2026
Page 2

The Office acknowledges the Department of Taxation's concerns regarding administrative reconciliation and implementation timelines and appreciates the Committee's amendments, including the updated preamble, the change to the effective date to encourage further discussion, and the technical, nonsubstantive revisions for clarity and consistency. The Office remains committed to working collaboratively with the Legislature and relevant departments to address any remaining questions, including clarification of eligibility criteria for the temporary hazard pay bonus.

Mahalo for the opportunity to provide testimony.

JOSH GREEN M.D.
GOVERNOR

SYLVIA LUKE
LT. GOVERNOR



STATE OF HAWAII
DEPARTMENT OF TAXATION

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GARY S. SUGANUMA
DIRECTOR

KRISTEN M.R. SAKAMOTO
DEPUTY DIRECTOR

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

TESTIMONY ON THE FOLLOWING MEASURE:

H.B. No. 1937, H.D.1, Relating to Taxes

BEFORE THE:

House Committee on Education

DATE: Thursday, February 19, 2026

TIME: 2:00 p.m.

LOCATION: State Capitol, Room 309

Chair Woodson, Vice-Chair La Chica, and Members of the Committee:

The Department of Taxation (DOTAX) offers the following comments regarding H.B. 1937, H.D.1, for your consideration.

H.B. 1937, H.D.1, amends section 237-1, Hawaii Revised Statutes (HRS), to impose the general excise tax (GET) retail rate on purchases or imports of new motor vehicles by rental car companies. These amendments effectively result in the imposition of the 4.0 per cent GET and use tax retail rate (plus applicable 0.5 per cent county GET rate) on lessors importing or purchasing motor vehicles into Hawaii for use as rental motor vehicles.

Section 2 of the bill adds two new definitions for this purpose as follows:

- "Lessor" has the same meaning as in section 251-1; and
- "Rental motor vehicle" has the same meaning as in section 251-1.

Section 3 of the bill amends section 237-4(a)(1), HRS, which defines sales at wholesale, by specifying that sales to a licensed retail merchant, jobber, or other licensed seller for purposes of resale, "shall not include the sale of a motor vehicle to a lessor of rental motor vehicles for use as a rental motor vehicle."

New subsection 237-4(a)(1)(A), HRS, is added directing that between July 1, 2026, and June 30, 2030, the revenue resulting from this increase from the wholesale to the retail GET and use tax rates will be deposited into a new “Teacher Temporary Hazard Pay Special Fund” (TTHPSF) as described further below.

New subsection 237-4(a)(1)(B), HRS, is also added directing that beginning on July 1, 2030, the revenue appropriation to the new TTHPSF will stop and instead deposits will be made into the general fund.

Section 237-4(a)(9), HRS, is also modified to state that for sales to a licensed leasing company of capital goods that have a depreciable life, which are purchased by the leasing company for lease to its customers, and thereafter are leased to others, sales at wholesale do not include “the sale of a motor vehicle to a lessor of rental motor vehicles for use as a rental motor vehicle.” New subsections 237-9(A)-(B), HRS, are added duplicating the language of 237-4(a)(1)(A)-(B), HRS, described in the two paragraphs immediately above.

Section 4 of H.B. 1937, H.D.1 amends section 238-1, HRS, by adding the same definitions of “Lessor” and “rental motor vehicle” as noted above under Section 1 of the bill.

Section 5 of the bill then amends section 238-2(2)(A), HRS, which lists transactions subject to use tax at the 0.5 percent rate, by adding language that retailers or other persons importing or purchasing for purposes of sale or resale “shall not include the importation or purchase of a motor vehicle by a lessor of rental motor vehicles for use as a rental motor vehicle.” New subsections 238-2(2)(A)(i)-(ii), HRS, allocate revenues collected from the use tax imposed on persons importing or purchasing rental vehicles to the new TTHPSF for the period July 1, 2026 to June 30, 2030, and subsequently allocate the revenues into the general fund.

Section 6 of H.B. 1937, H.D.1 establishes the new TTHPSF, to be administered by the Department of Education - and further states that on July 1, 2030, the fund will be abolished, and any unencumbered remaining balances will lapse to the general fund. Prior to this lapse, the TTHPSF funds are to be paid to each eligible member of bargaining unit 5 for temporary hazard pay totaling \$20,000 per employee. The payments will be made in four equal installments of \$5,000 payable no later than June 30 of each of the years 2027, 2028, 2029, and 2030.

The measure has a defective effective date of July 1, 3000, and will be repealed on July 1, 2030, with sections 237-4(a) and 238-2, HRS reenacted in the form in which they read on the day before the effective date of this Act.

DOTAX notes that the provision requiring the allocation of revenues from the

change in tax rate into the new TTHPSF would require a fundamental change in the way that DOTAX accounts for and reports on GET and use tax revenues. This bill would create administrative difficulties, as DOTAX will need to reconcile the amounts reported from the additional tax imposed with actual amounts collected. Discrepancies will arise because the amount of tax collected often does not match the amount of tax reported for various reasons, including errors in payment or reporting or intentional underpayment. DOTAX therefore requests that the allocation of revenue to the special fund be replaced with an appropriation of a set dollar amount.

Lastly, DOTAX requests that the amendments in Sections 2 through 5 of the bill be made effective on January 1, 2027, to allow time for form, instruction, and system changes, as well as informing taxpayers of the changes.

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



Robert Muhs, Esq.

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Representative Justin Woodson, Chair
Representative Trish La Chica, Vice Chair
Committee on Education

Thursday, February 19, 2026; 2:00 p.m.
Conference room 309

RE: HB 1937 HD1 – Relating to Taxes – In Opposition

Aloha Chair Woodson, Vice Chair La Chica and members of the committee:

My name is Robert Muhs, Vice President, Government Affairs and Counsel for Avis Budget Car Rental, LLC (“ABCR”). We appreciate this opportunity to respectfully oppose HB 1937 HD1, which excludes the sale of a motor vehicle to a lessor of rental motor vehicles for use as a rental motor vehicle as a sale at wholesale, and imposes the maximum allowable excise tax on the use of tangible personal property in the State for the importation or purchase of a motor vehicle by a lessor of rental motor vehicles for use as a rental motor vehicle. The bill also establishes a Teacher Temporary Hazard Pay Special Fund to pay a temporary hazard pay bonus to certain eligible teachers and deposits the additional tax revenue generated by this Act into the Teacher Temporary Hazard Pay Special Fund.

We believe there is not a sufficient legal nexus under HRS §37-52.3 to justify using rental car sales tax revenue for temporary teacher hazard pay. Pursuant to HRS §37-52.3(2), special funds require “a clear link between the program and the sources of revenue”.

Furthermore, based on Hawaii tax law and regulations, there is a distinct, legislatively supported framework that allows rental car companies to treat fleet acquisitions as wholesale transactions while maintaining the imposition of the GET on the subsequent retail rental receipts. Following a 1971 Hawaii Supreme Court decision, the Legislature amended HRS §237-4 to expressly include sales of capital goods to licensed leasing companies for lease as wholesale transactions. Subsequent Hawaii case law confirmed that rental vehicles qualify as capital goods and that rental contracts are true leases, reinforcing the statutory basis for wholesale treatment at acquisition while preserving retail GET on rental receipts. Ultimately, this bill will result in higher car rental costs for residents, local businesses and visitors.

Finally, HB 1937 HD1 is discriminately targeted at one industry, which raises fairness and equity concerns.

For these reasons, we urge the Committee to defer this bill. Thank you for the opportunity to express our concerns.



UNITED PUBLIC WORKERS

AFSCME Local 646, AFL-CIO

**HOUSE OF REPRESENTATIVES
THE THIRTY-THIRD LEGISLATURE
REGULAR SESSION OF 2026**

COMMITTEE ON EDUCATION

Rep. Justin Woodson, Chair
Rep. Trish La Chica, Vice Chair

Thursday, February 19, 2026, 2:00 PM
Conference Room 309 & Videoconference

Re: Testimony on HB1937 – RELATING TO TAXES

Chair Woodson, Vice Chair La Chica, and Members of the Committee:

The United Public Workers, AFSCME Local 646, AFL-CIO (“UPW”) is the exclusive bargaining representative for approximately 12,000 public employees, which includes blue collar, non-supervisory employees in Bargaining Unit 1 and institutional, health, and correctional employees in Bargaining Unit 10, in the State of Hawaii and various counties.

UPW **strongly opposes** HB1937, HD1, which excludes the sale of a motor vehicle to a lessor of rental motor vehicles for use as a rental motor vehicle as a sale at wholesale. This measure also imposes the maximum allowable excise tax on the use of tangible personal property in the State for the importation or purchase of a motor vehicle by a lessor of rental motor vehicles for use as a rental motor vehicle. Despite the lack of a clear nexus, this legislation also establishes a Teacher Temporary Hazard Pay Special Fund to pay a temporary hazard pay bonus to certain eligible teachers beginning 7/1/2026 until 7/1/2030.

For the last four years, UPW has fought for the Temporary Hazard Pay (“THP”) our members earned, and are contractually owed, for performing their duties during the COVID-19 pandemic. Despite THP being a provision in our contracts, many of the employers argued that our members were not at risk despite clear indicators that they were likely exposed to the virus. This has resulted in UPW battling with employers in arbitration and the courts, which has required considerable time and financial resources simply to make our members whole.

While we have been able to resolve most of these grievances, the class grievances we filed on behalf of our Executive Branch and Department of Education (“DOE”) members have still not been resolved. Despite not having a provision in their contract, this bill could provide teachers with THP when some employers have still not met their contractual obligations. This bill, if passed, signals to UPW and its members that our contracts do not matter.

Mahalo for the opportunity to testify in opposition to this measure.

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TESTIMONY TO THE HAWAI'I HOUSE COMMITTEE ON EDUCATION

Item: HB 1937, HD1 – Relating to Taxes

Position: Support

Hearing: Thursday, February 19, 2026, 2:00 pm, Room 309

Submitter: Osa Tui, Jr., President - Hawai'i State Teachers Association

Dear Chair Woodson, Vice Chair La Chica, and members of the committee,

The Hawai'i State Teachers Association **strongly supports** H.B. 1937, HD1, which establishes a critical funding mechanism to provide long-overdue hazard pay compensation to our dedicated educators. This measure creates the Teacher Temporary Hazard Pay Special Fund to fulfill a \$20,000 hazard pay compensation for eligible members of bargaining unit 5 who served our keiki during the height of the pandemic between March 4, 2020, and March 25, 2022.

Our teachers faced unprecedented risks to ensure Hawai'i's keiki continued to learn during a global crisis. This legislation recognizes those unprecedented risks by providing compensation through four annual installments of \$5,000, ensuring our educators are made whole by June 30, 2030.

The proposed shift in tax classification for rental motor vehicles ensures that the state can generate the necessary revenue to support these payments without taxing our local, hardworking families. This adjustment focuses the tax responsibility on the visitor industry, specifically targeting rental fleet acquisitions rather than individual residents.

Based on estimates that Hawai'i has around 44,000 rental cars and an average purchase price of \$47,000, shifting these transactions to a standard 4% tax rate would generate approximately \$72.38 million in new annual revenue. This significant influx of revenue provides the resources to fulfill our promises to teachers over a four-year period.

For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are highly utilized, revenue-generating assets that rental agencies typically cycle through every 12 to 18 months. By the time these companies sell those vehicles, the cars have often depreciated significantly in value, yet the agencies have avoided the standard retail tax on the initial purchase that local families must pay.

H.B. 1937, HD1 rectifies this imbalance by ensuring these visitor-industry acquisitions are taxed at the standard retail rate and temporarily directing these funds toward public educators who held our community together during its most difficult time. This provides an immediate solution for teacher compensation while securing a stronger financial future for the State of Hawai'i.

By sunseting the special fund in 2030 and directing subsequent revenues to the general fund, the state ensures that this policy change benefits all residents in the long term. We urge the committee to pass this measure.

Mahalo.

TAX FOUNDATION OF HAWAII

735 Bishop Street, Suite 417

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: GENERAL EXCISE; USE; Apply Higher Rate to Rental Motor Vehicles for Teacher Temporary Hazard Pay Special Fund

BILL NUMBER: HB 1937 HD1

INTRODUCED BY: TRN

EXECUTIVE SUMMARY: Excludes the sale of a motor vehicle to a lessor of rental motor vehicles for use as a rental motor vehicle as a sale at wholesale. Imposes the maximum allowable excise tax on the use of tangible personal property in the State for the importation or purchase of a motor vehicle by a lessor of rental motor vehicles for use as a rental motor vehicle. Establishes a Teacher Temporary Hazard Pay Special Fund to pay a temporary hazard pay bonus to certain eligible teachers. Beginning 7/1/2026 until 7/1/2030, deposits the additional tax revenue generated by this Act into the Teacher Temporary Hazard Pay Special Fund. Effective 7/1/3000. Sunsets 7/1/2030. (HD1)

SYNOPSIS: Amends section 237-1 and 238-1, HRS, to add definitions of “lessor of rental motor vehicles” and “rental motor vehicle” by cross-reference to section 251-1, HRS (relating to the rental motor vehicle and tour vehicle surcharge tax).

Amends section 237-4(a)(9), HRS, to exclude from the GET wholesale rate “the sale of a motor vehicle to a lessor of rental motor vehicles for use as a rental motor vehicle.” Provides that beginning on July 1, 2026, and ending on June 30, 2030, the revenue generated for the sale of a motor vehicle to a lessor of rental motor vehicles for use as a rental motor vehicle shall be deposited into the teacher temporary hazard pay special fund, and is thereafter deposited into the general fund.

Amends section 238-2(2)(A), HRS, to exclude from the Use Tax wholesale rate “the importing or purchasing of a motor vehicle by a lessor of rental motor vehicles for use as a rental motor vehicle.” Provides that beginning on July 1, 2026, and ending on June 30, 2030, the revenue generated for the importing or purchasing of a motor vehicle to a lessor of rental motor vehicles for use as a rental motor vehicle shall be deposited into the teacher temporary hazard pay special fund, and is thereafter deposited into the general fund.

Establishes the temporary hazard pay special fund. It pays a temporary hazard pay bonus to members of bargaining unit 5 in four equal installments of \$5,000. The fund repeals on July 1, 2030.

EFFECTIVE DATE: July 1,3000

STAFF COMMENTS: The bill is simply a tax hike on rental car companies. The law presently allows the wholesale rate for “Sales to a licensed leasing company of capital goods that have a

depreciable life, are purchased by the leasing company for lease to its customers, and are thereafter leased as a service to others.” The bill creates an exception for rental car companies.

It should be remembered that such companies are already subject to GET and the rental motor vehicle and tour vehicle surcharge tax or RVST.

The justification stated in the preamble for the differential treatment of this industry is:

The legislature finds that rental motor vehicle lessors are currently subject to the wholesale general excise tax rate of 0.5 per cent on vehicle acquisitions, a rate substantially lower than the retail rate paid by residents. This classification has historically been premised on the treatment of such vehicles as inventory for lease and subsequent resale. However, testimony and public industry statements indicate that major rental operators may rely heavily on accelerated depreciation and asset turnover models, and that a significant portion of vehicles are resold outside the State. When vehicles are not resold in Hawaii, the State does not capture general excise tax revenue on the downstream retail transaction, resulting in materially different tax outcomes compared to other in-state retail transactions.

We do not agree with this reasoning. The 0.5% wholesale rate for sales to a licensed leasing company was added by Act 204, SLH 1971, and was held to apply to car rental companies in *In re 711 Motors, Inc.*, 56 Haw. 644, 547 P.2d 1343 (1976). The rationale for this 50-year-old law was explained thus:

The purpose of Section 2 of the bill, as amended, is to add a new definition to what sales are sales at wholesale. This new definition will include as a wholesale sale one in which there is a sale to a licensed leasing company which leases capital goods as a service to others. Capital goods are defined as ones which have a depreciable life of more than three years. Your committee finds that in the leasing field the general excise tax has a pyramiding effect which increases taxes on the leased article to twelve per cent. There is a four per cent general excise tax on the sale to the lessor, a four per cent general excise tax on the leasing of the article, and a four per cent or one-half of one per cent general excise tax on the final sale of the article by the lessor, depending on to whom it is sold. The purpose of this section is to change the rate of taxation on the sale to the lessor to one-half of one per cent providing some tax relief for the lessor. The wholesale sale provisions have been limited to leased capital goods with depreciable life of more than three years in order not to include smaller household items which are sometimes leased.

Sen. Stand. Comm. Rep. No. 568 (Ways & Means Comm. 1971). The preamble of this bill goes on to complain of the effects of accelerated depreciation, but no depreciation, accelerated or otherwise, is allowed for GET or Use Tax purposes. And even in the net income tax context where depreciation is allowed, under IRS Publication 946 (2024), a rental car is in asset class 00.22, 5-year property under MACRS. Trucks, vans, and buses (asset classes 00.23, 00.241 and 00.242), are likewise 5-year property under MACRS. Farm machinery and equipment (asset class 01.1 placed in service after 2017) is also classified as 5-year property. Construction equipment (asset

class 15.0) is 5-year property as well. There is no difference in income tax treatment between car rental companies and lessors of trucks, vans, buses, construction equipment, or farm machinery.

If the intent is just to make rental car companies pay more, we suggest a simple, transparent hike to the RVST as opposed to mucking up the GET by creating anomalous treatment of similar revenue streams.

The bill would also deposit the additional tax into a newly established special fund.

Special funds are pots of money that exist for a specific purpose and largely bypass the legislative appropriation process. The existence of hundreds of these special funds has often confounded those who seek answers to simple questions like “How much money does the State have?”

Our Legislature is supposed to be the steward of all state moneys, but special funds make it very easy to lose track of where the money is and how it is being spent. Departments are supposed to tell the Legislature if they have special funds and how much is in them, but let’s just say they don’t always. Recently, in Report No. 20-01, the State Auditor took DBEDT to task for failing to report \$6.5 million in non-general fund moneys. DBEDT’s response? Just that they’ll “take corrective action.” This followed closely on the heels of Report No. 19-16, where the Auditor found that \$1.04 million in non-general fund moneys administered by the Attorney General wasn’t reported. That department responded that they “shall establish procedures to assure required reports are issued.” Is it any wonder that it’s getting harder and harder to follow the money and rein in government spending?

Perhaps as the result of the foregoing concerns, the Legislature has itself established criteria for when a special fund may be maintained (HRS section 37-52.3). Those criteria are that the special fund:

- (1) Serves a need, as demonstrated by:
 - (A) The purpose of the program to be supported by the fund;
 - (B) The scope of the program, including financial information on fees to be charged, sources of projected revenue, and costs; and
 - (C) An explanation of why the program cannot be implemented successfully under the general fund appropriation process;
- (2) Reflects a clear nexus between the benefits sought and charges made upon the program users or beneficiaries or a clear link between the program and the sources of revenue, as opposed to serving primarily as a means to provide the program or users with an automatic means of support that is removed from the normal budget and appropriation process;
- (3) Provides an appropriate means of financing for the program or activity that is used only when essential to the successful operation of the program or activity; and
- (4) Demonstrates the capacity to be financially self-sustaining.

The proposed method of financing the fund is a GE/Use tax hike on rental motor vehicles. The activity taxed has little or no connection with teachers. Rather, the clear intent is to provide an automatic means of support that is removed from the normal budget and appropriation process. There is no explanation of why teacher pay cannot be funded out of general appropriations as it is now. This special fund is thus inappropriate, as is the proposed method of financing the fund.

Furthermore, with any earmarking of revenues, the legislature will be preapproving each of the initiatives fed by the tax earmark, so expenses from the funds largely avoid legislative scrutiny, and the effectiveness of the programs funded becomes harder to ascertain. It is also difficult to determine whether too little or too much revenue has been diverted from other priorities in the state budget.

Digested: 2/17/2026



February 19, 2026

Chair Justin Woodson & Committee Members
House Committee on Education
State House of Representatives

Hearing: Thursday, February 19, 2026, 2:00 PM, Room 309

HB1937, HD1 RELATING TO TAXES – IN OPPOSITION

The Hertz Corporation is one of the world's largest mobility companies and operates the Hertz, Dollar, and Thrifty vehicle rental brands throughout Hawai'i. For more than a century, Hertz has offered innovative, differentiated rental products including creating economic opportunities by renting vehicles to rideshare drivers through dedicated partnerships with Uber and Lyft. Hertz also sells vehicles to consumers at Hertz Car Sales locations throughout the United States making well-maintained, safe and affordable used vehicles available to consumers.

Hertz is opposed to HB1937, HD1 which would apply the retail or higher general excise tax or use tax rate to purchases or imports of new motor vehicles by rental car companies. Proceeds of the proposed tax revenues would be deposited into a Teacher Temporary Hazard Pay Special Fund to pay a temporary hazard pay bonus to certain eligible teachers.

No Clear Link Between Rental Cars and Teacher Hazard Pay. There is no sufficient legal nexus under HRS § 37-52.3 to justify using rental car sales tax revenue for temporary teacher hazard pay. The link between tax revenue source and program use does not appear to meet the statutory "clear link" requirement. Pursuant to HRS § 37-52.3(2), special funds require a clear link between the program and the sources of revenue, as opposed to serving primarily as a means to provide the program or users with an automatic means of support that is removed from the normal budget and appropriation process. Other transportation taxes like the Hawai'i fuel tax are distributed for highway, boating, airports and other transportation purposes.

Adverse Impact on Consumers & Residents. Increased taxes will ultimately be passed on to the consumer in the form of higher rates, adversely impacting price-sensitive visitors who have many options to travel to other destinations throughout the globe. HB1937, HD1 will also harm Hawaii residents who rent cars to/from Oahu and throughout neighbor islands; local rideshare drivers who rent cars for income; and citizens who need rental cars for insurance replacement when their vehicles are being repaired.

Double Taxation on Rental Cars. Imposing a new and/or higher tax rate on vehicles purchased and placed into service exclusively for short-term motor vehicle rental by rent-a-car (RAC) operators violates long-standing economic and tax policy by taxing wholesale inputs while also taxing consumers at the retail level. Taxes are collected at the point of consumption when consumers rent our vehicles and thus, the state is getting significant tax revenue from the renting of vehicles by both out of state visitors and Hawai'i residents.

Singles-out Only Rental Cars. HB1937, HD1 also singles-out one specific economic activity to be taxed – rental motor vehicles. The Hawai'i Tax Review Commission has been guided by its long-standing principles of equity, efficiency and adequacy. The Commission explains that “equity” is a measurement of how tax burdens are distributed. The Hawai'i State Legislature also enacted standards of review for the Commission in its evaluation of tax laws. Haw. Rev. Stat. §232E-3 states that the [Tax Review] commission shall conduct a systematic review of the State's tax structure, using such standards as *equity and efficiency*. Emphasis added.

Tax Principles of Equity Violated. The Tax Review Commission's principles of equity are violated since only the rental car industry is proposed to be taxed. Rental cars are a narrow component of “capital goods” that are small sub-category of the wholesale tax exemption. Other capital goods include construction equipment e.g., bulldozers, excavators, tower cranes, and concrete mixers used on job sites, and agricultural machinery e.g., tractors and harvesters leased for crop development purposes. Except for rental motor vehicles, construction, agricultural and all other capital goods remain untouched in the proposed legislation.

Lack of Data & Information on Fiscal Impact. HB1937, HD1 proposes modifications to or impose new obligations related to rental car taxation, yet the Legislature has not been provided with sufficient data or information regarding the fiscal impact of rental car tax revenues. There is no comprehensive analysis of current rental car tax revenue streams, how the proposed legislation would alter those revenues, or what the downstream economic consequences might be for the rental car industry, tourism, or related sectors of Hawaii's economy. The absence of this critical information prevents the Legislature from accurately assessing whether these bills will achieve their stated objectives, whether the projected revenues justify the administrative and compliance burdens imposed, or whether alternative approaches might better serve the State's interests.

We respectfully oppose this legislation and urge the legislature to focus on pro-growth policies that support and enhance the state economy, rather than singling out one industry for a discriminatory tax. Hertz, along with our fellow car rental operators, would welcome the opportunity to speak with you to share our perspective on this important topic. Thank you for the opportunity to provide a comment on this matter.

Sincerely,

/s/ Seward Akahi

Seward Akahi
General Manager, Hawai'i
sakahi@hertz.com



SanHi

GOVERNMENT STRATEGIES
A LIMITED LIABILITY LAW PARTNERSHIP

DATE: February 19, 2026

TO: Representative Justin H. Woodson
Chair, Committee on Education

FROM: Chris Delaunay / Tiffany Yajima

RE: **HB 1937, HD1 - Relating to Taxes**
Hearing Date: Thursday, February 19, 2026, at 2:00PM
Conference Room 309

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee on Education:

We submit this testimony in **strong opposition to HB 1937, HD1** on behalf of Enterprise Mobility, which includes Enterprise Rent-A-Car, Alamo Rent-A-Car, National Car Rental, and Enterprise Commute (Van Pool).

HB 1937, HD1 changes the tax rate that rental motor vehicle companies pay to acquire new motor vehicles, raising it from the 0.5 percent wholesale rate to the 4 percent retail general excise or use tax rate. This bill overturns long-standing Hawai'i tax policy applicable to all leasing companies and selectively targets a single industry without fully understanding the broader implications of the proposal. The bill also directs revenue into a special fund unrelated to rental motor vehicles.

HB 1937, HD1 would raise costs for renters, which include tourists, residents and state agencies, and would not generate a stable or sustainable source of funding for the state. This measure could result in slower or reduced vehicle fleet turnover thereby reducing the amount of tax generated for the state but also reducing cargo volume and impacting the broader shipping and transportation system as a whole. For these reasons, we respectfully urge the Committee to defer this measure.

Wholesale Tax and Licensed Leasing Companies

Under Hawai'i law, a sale is treated as wholesale when capital goods with a depreciable life are purchased by a licensed leasing company and then leased to customers as a service. In a rental car operation, fleet vehicles are purchased at the wholesale rate as business assets or "capital goods" and leased to renters. Because the vehicles are acquired at the wholesale rate, each rental transaction is taxed at the retail rate.

These fleet vehicles are business assets and not end-consumer goods. They function similarly to construction equipment used by contractors and trucks used by delivery and logistic companies. Treating rental fleet vehicles differently from other leased or capital equipment is inconsistent with how other capital-dependent service industries are taxed.

Economic Impact of Rental Car

Rental car companies generate significant tax revenue for the state at multiple points. Currently, fleet vehicles generate a wholesale tax on acquisition and an additional tax when the vehicles are turned over and sold in state to local dealerships or direct to the public. Excess inventory not sold in state is shipped out of state and generates taxable revenue downstream through the maritime industry.

When a vehicle is rented, each rental transaction is assessed at the full 4% retail rate. In addition, each rental generates a half percent County Surcharge and \$7.50 per day Rental Motor Vehicle Surcharge Tax. If rented at an airport, these rentals also generate an additional 10% to the state Department of Transportation for airport concession fees and \$4.50 in Customer Facility Charges which fund major airport rental car facilities and infrastructure projects.

These taxes and fees impact the cost of renting a car. For example, a one-day airport rental at \$38.66 results in a total customer charge of about \$57.23 after taxes and fees, which is a 48% effective tax and fee rate on one rental car. This is a significant source of revenue for the State and Department of Transportation. Altering this tax without consideration of the broader effects could have unintended consequences.

If the tax on fleet purchase is increased to the retail rate, that cost does not disappear, it flows through to the rental price, resulting in higher costs to renters. That includes visitors traveling to Hawai'i, residents traveling between neighbor islands, and local households and businesses that need short-term vehicles. It also impacts state agencies that use rental vehicles for state business. Higher rental costs make business and travel more expensive and, for tourists, reduce trip spending elsewhere in the local economy.

Higher upfront tax costs could push companies to keep vehicles in service longer, slow replacement cycles, and ultimately result in fewer new vehicle purchases. This could have a ripple effect beyond the rental car industry leading to older fleets, reduced vehicle inventory for local dealerships, and fewer cargo and shipments. In addition, because companies would buy fewer vehicles and replace them less often, the expected revenue from a higher acquisition tax would likely decline over time due to lower volume overall.

We recognize and respect the importance of supporting our teachers. However, we are concerned that H.B. 1937, HD1 establishes no policy or legal nexus between rental car fleet acquisition taxes and Teacher Temporary Hazard Pay.

For the reasons above we strongly oppose HB 1937, HD1 and respectfully urge the Committee to defer this bill.

Thank you for the opportunity to provide testimony.



February 19, 2026

Hawai'i State Legislature
House Committee on Education

Re: Testimony in **Opposition** of HB 1937 HD1, Relating to Taxes

Aloha Chair Woodson, Vice Chair La Chica, and members of the committee,

On behalf of the Hawaii Automobile Dealers Association (HADA), we are writing in **opposition** to HB 1937 HD1, relating to taxes. This measure excludes the sale of motor vehicles to rental car companies from being treated as wholesale transactions and instead imposes the full general excise tax or use tax on those purchases. It also establishes a special fund supported by these additional tax revenues.

Hawai'i's franchised automobile dealers are the primary suppliers of vehicles to rental car companies operating across the state. By eliminating the wholesale tax treatment for these transactions and imposing additional tax liability, this measure directly increases the cost of vehicles purchased by rental fleet operators. These additional costs disrupt a long-standing vehicle supply structure and create financial burdens that will ripple throughout Hawai'i's automobile market.

Importantly, rental car companies routinely defleet vehicles and resell them in the open market or back to local dealers. These vehicles make up a substantial portion of Hawai'i's used vehicle inventory. Increasing the tax burden on fleet purchases will raise acquisition costs, reduce residual values, and distort the used vehicle market. As a result, dealers will face higher replacement and acquisition costs, which ultimately must be passed on to consumers.

This measure therefore creates a cascading effect that increases vehicle prices and raises the total cost of ownership for Hawai'i residents. At a time when affordability remains a critical concern, imposing additional costs on the vehicle supply chain will disproportionately impact local families, workers, and small businesses who rely on personal vehicles due to Hawai'i's geographic realities and limited transportation alternatives.

While HADA respects the Legislature's efforts to identify funding sources for important public priorities, this measure places the burden on a narrow segment of the economy in a way that will

The Hawai'i Automobile Dealers Association is the voice of 71 new car dealerships across the islands, accounting for over 4,000 direct jobs, \$6 billion total sales and more than \$250 million in general excise taxes paid.

ultimately increase costs for Hawai'i consumers rather than out-of-state visitors or large fleet operators alone.

For these reasons, HADA respectfully urges the committee to reconsider HB 1937 HD1 and its unintended impacts on Hawai'i's vehicle market and local residents.

Mahalo for the opportunity to provide testimony on this measure.

The Hawai'i Automobile Dealers Association is the voice of 71 new car dealerships across the islands, accounting for over 4,000 direct jobs, \$6 billion total sales and more than \$250 million in general excise taxes paid.



SERVCO PACIFIC INC.
2850 PUKOLOA ST. STE. 300
HONOLULU, HI 96819 USA

O. 808.564.1300
F. 808.564.1393

SERVCO.COM

Representative Justin Woodson, Chair
Representative Trish La Chica, Vice Chair
Committee on Education

Thursday, February 19, 2026; 2:00 p.m.
Conference room 309

RE: HB 1937 HD1 – Relating to Taxes – In Opposition

Aloha Chair Woodson, Vice Chair La Chica and members of the committee:

Servco appreciates this opportunity to respectfully oppose HB 1937 HD1, which excludes the sale of a motor vehicle to a lessor of rental motor vehicles for use as a rental motor vehicle as a sale at wholesale, and imposes the maximum allowable excise tax on the use of tangible personal property in the State for the importation or purchase of a motor vehicle by a lessor of rental motor vehicles for use as a rental motor vehicle. The bill also establishes a Teacher Temporary Hazard Pay Special Fund to pay a temporary hazard pay bonus to certain eligible teachers and deposits the additional tax revenue generated by this Act into the Teacher Temporary Hazard Pay Special Fund.

HB 1937 HD1 would cause the sales of vehicles to rental car and car sharing agencies to be subject to tax at the full retail GET rate instead of the 0.5% wholesale rate. This would be detrimental to rental car and car sharing agencies that are already operating on thin margins and would inevitably result in increased rental rates to customers. This would also result in pyramiding of retail GET, in that retail GET would be charged on the sale of the vehicle to the agency and then again on the rental of the vehicle to customers. The same concept would apply to use tax on vehicles imported into the state, in that rental car and car sharing agencies would have to pay use tax at the full retail GET rate instead of the 0.5% wholesale rate.

For these reasons, we ask that you hold this bill.

Peter Dames
President & CEO



February 19, 2026

The Honorable Justin H. Woodson
Chair
House Committee on Education
Room 405, Hawai'i State Capitol
415 South Beretania Street
Honolulu, HI 96813

The Honorable Trish La Chica
Vice Chair
House Committee on Education
Room 441, Hawai'i State Capitol
415 South Beretania Street
Honolulu, HI 96813

RE: Support HB 2586 -- "Relating to Taxation"

Dear Chair Woodson, Vice Chair La Chica, and members of the Committee:

On behalf of Chamber of Progress, a tech industry coalition promoting technology's progressive future, **I respectfully urge you to support HB 1937**, which would close the rental car industry's general excise tax loophole by ending the preferential wholesale tax treatment for rental car fleet vehicle purchases and applying the maximum allowable use tax. This reform enhances tax fairness, promotes competition, and ends a carveout that overwhelmingly benefits a handful of large rental car companies. HB 1937 would also dedicate the resulting revenue to a Teacher Temporary Hazard Pay Special Fund to support Hawai'i's public school educators during a period of sustained economic and fiscal pressure.

HB 1937 would restore appropriate general excise and use tax treatment for rental car fleet purchases

Rental car companies – a highly profitable, multi-billion-dollar industry – currently pay just 0.5% in general excise tax on fleet vehicle purchases in Hawai'i under the classification of a "sale for resale." This classification is fundamentally flawed. Traditional wholesalers sell goods directly to retailers or customers, transferring both ownership and possession. Rental car companies, by contrast, retain the title and permanent ownership of their vehicles, generating revenue by temporarily renting them to consumers. These vehicles are not inventory in any traditional sense – they are revenue-generating assets.

Unlike construction equipment lessors or farm equipment companies, rental car companies are in the business of rapid asset depreciation. Their model relies on a cycle of high-volume usage and rapid disposal: by renting vehicles to a constant stream of

tourists, these companies put their fleets through accelerated wear and tear, causing the assets to depreciate quickly. Rental car companies then take the value of this vehicle depreciation and turn it into "full expensing," effectively using the depreciation to wipe out the taxes that would normally be paid on the profits from the rental itself.

HB 1937 corrects this inequity by clarifying that the sale of a motor vehicle to a rental car lessor does not qualify as a sale at wholesale and by subjecting those transactions to the maximum allowable use tax. This ensures that rental car companies contribute tax revenue in a manner more consistent with how other businesses are taxed when they acquire revenue-generating assets.

Hawai'i has an opportunity to support educators without burdening families

Hawai'i faces a projected mild recession in 2026, driven in part by the Trump administration's tariffs, which are expected to raise annual costs for a typical Hawai'i household by approximately \$1,400 and reduce visitor spending by an estimated \$1.6 billion.¹ At the same time, the federal government has withdrawn over \$3 billion from the state's economy through funding cuts, forcing the Governor to propose tax cut freezes and leaner budgets to maintain critical public services.²

Closing the rental car tax loophole is a responsible way to generate consistent revenue without increasing the burden on working families. Rental car companies currently pay an estimated \$2.2 million in GET at the discounted 0.5% wholesale rate on fleet vehicle purchases in Hawai'i. By applying the maximum allowable use tax to these purchases, HB 1937 could generate tens of millions of dollars annually in additional revenue, which the bill dedicates to the Teacher Temporary Hazard Pay Special Fund. **This funding would help stabilize Hawai'i's education workforce at a time when teachers are facing rising costs and increasing demands in the classroom.**³

Hawai'i can follow other states' lead in closing this loophole

Oregon, North Dakota, and Georgia have each repealed or narrowed their rental car tax exemptions.⁴ Maryland did the same through its Budget Reconciliation and Financing Act of 2025, imposing a 3.5% excise tax on rental vehicle purchases that had previously been

¹ University of Hawai'i Economic Research Organization (UHERO). *Fourth Quarter Forecast 2025*. Dec. 12, 2025. <https://www.hawaii.edu/news/2025/12/12/uhero-fourth-quarter-forecast-2025/>

² "Hawai'i Governor's Proposed State Budget Anticipates More Federal Cuts." *Honolulu Civil Beat*, Dec. 23, 2025. <https://www.civilbeat.org/2025/12/hawai%CA%BBi-governors-proposed-state-budget-anticipates-more-federal-cuts/>

³ University of Hawai'i System News. "Hawai'i Schools Facing Chronic Underfunding, Report Reveals." *UH News*, Jan. 29, 2025. <https://www.hawaii.edu/news/2025/01/29/underfunding-hawaii-public-schools/>

⁴ Steve DelBianco, 2025.

fully exempt,⁵ and expects roughly \$240 million in additional revenue as a result.⁶ These states have established a fairer tax system while redirecting recovered funds to essential public services. Hawai'i can and should follow their lead.

For these reasons, **I respectfully urge you to advance HB 1937**. This bill offers Hawai'i a practical way to close an unfair tax loophole, strengthen tax fairness, and direct new revenue toward supporting public school teachers without increasing taxes on local families.

Sincerely,

A handwritten signature in black ink, appearing to read "Robert Singleton". The signature is fluid and cursive, with the first name "Robert" being more prominent than the last name "Singleton".

Robert Singleton
Senior Director of Policy and Public Affairs, California and US West

⁵ Maryland Budget Reconciliation and Financing Act of 2025 (HB 352), imposing a 3.5% excise tax on rental vehicle purchases effective July 1, 2025.
<https://mva.maryland.gov/businesses/Documents/bulletins/2025/Bulletin-Rental-Excise-Tax-Loaner-Exemption-06272025.pdf>

⁶ Bryan P. Sears. "House, Senate quickly come to agreement on spending and tax plan." *Maryland Matters*, Apr. 4, 2025.
<https://marylandmatters.org/2025/04/04/house-senate-quickly-come-to-agreement-on-spending-and-tax-plan/>



HOUSE BILL 1937, HD1, RELATING TO TAXES

FEBRUARY 19, 2026 · EDN HEARING

POSITION: Support.

RATIONALE: The Democratic Party of Hawai'i Education Caucus **supports** HB 1937, HD1, relating to taxes, which excludes the sale of a motor vehicle to a lessor of rental motor vehicles for use as a rental motor vehicle as a sale at wholesale. Imposes the maximum allowable excise tax on the use of tangible personal property in the state for the importation or purchase of a motor vehicle by a lessor of rental motor vehicles for use as a rental motor vehicle; establishes a Teacher Temporary Hazard Pay Special Fund to pay a temporary hazard pay bonus to certain eligible teachers; and beginning 7/1/2026 until 7/1/2030, deposits the additional tax revenue generated by this Act into the Teacher Temporary Hazard Pay Special Fund.

This measure rectifies a long-standing inequity in compensatory policy by ensuring that educators, who worked daily in environments where they faced elevated health and safety risks during the pandemic, receive equitable treatment compared with other state employees who previously received hazard pay.

During the COVID-19 pandemic, many Hawai'i public-sector workers received hazard pay for work performed under heightened risk conditions. According to the Legislature's 2021 hazard pay law for state employees, nurses, correctional officers, and other frontline workers were compensated for pandemic-era risk exposures above and beyond regular duties. Yet, teachers,

despite serving in person throughout the pandemic and undertaking significant additional risk and responsibility, were excluded from hazard pay provisions, creating an inequitable distinction among public workers. This exclusion contributed to morale challenges and exacerbated existing concerns about recruitment and retention in the teaching profession.

At the peak of the pandemic and in its aftermath, Hawai'i, like the rest of the nation, experienced a teacher workforce crisis marked by significant shortages, elevated turnover, and increasing difficulty filling positions in schools statewide. A 2025 analysis reported that the Hawai'i DOE had increased reliance on emergency hires (teachers working without full licensure) by nearly 80 percent compared with earlier years, even as overall vacancies declined. Teachers themselves have reported that the lack of equitable compensation for risk alongside other essential workers contributed to frustration and disillusionment.

Beyond workforce pressures, educators continued to serve in person through school closures, reopening cycles, and multiple waves of COVID-19. Research from the Centers for Disease Control and Prevention (CDC) clearly established that school settings—particularly before widespread vaccination—presented elevated risk of exposure to respiratory pathogens without proper mitigation. These risks were not hypothetical: in 2022, Hawai'i DOE confirmed dozens of school clusters of COVID-19 cases that affected students and adults alike, placing additional burdens on teachers and school staff to manage classroom continuity amid health threats.

HB 1937 addresses this inequity by authorizing hazard pay for educators under circumstances where they are required to perform duties that expose them to dangerous conditions. Teachers perform essential functions that are clearly comparable to those of other frontline public employees: they work in close proximity to large groups of people, provide care and instruction during emergency conditions, and undertake responsibilities beyond standard classroom duties, including supervision, contact tracing assistance, and crisis response.

The exclusion of teachers from hazard pay policies created an inequitable compensation framework for risks that were not qualitatively different in context or consequence from those other workers faced. This measure creates needed parity in how Hawai'i compensates public servants by acknowledging that when educators are required to work under dangerous conditions, they

deserve hazard pay commensurate with the risk they undertake. This sends an important message that the state values the safety and well-being of educators and is committed to fair treatment across public service professions.

Hawai'i's teacher workforce challenges continue; recruitment and retention remain a top concern for districts, schools, and communities. National research shows that competitive compensation—including hazard pay, bonuses, and targeted financial support—improves retention in high-need fields and supports workforce stability. Educators considering employment decisions weigh multiple factors, and equitable recognition for work performed under extraordinary conditions is among those factors. Providing hazard pay aligns with broader efforts to support teachers doing essential work in Hawai'i classrooms each day. It acknowledges both the risks educators face in and the value of their sustained commitment to student learning and school communities.

Contact: educationcaucusdph@gmail.com · 808-679-7454



Hearing date: Thursday, February 19, 2026

Time: 2:00pm

Location: State Capitol, Room 309

Re: Strong Opposition to HB 1937, HD1, Relating to Taxes

Dear Chair Woodson, Vice Chair La Chica and Members of the Committee on Education,

On behalf of Pasha Hawaii, I write in strong opposition to HB 1937, HD1, Relating to Taxes.

This measure applies the retail general excise or use tax rate to every new vehicle purchased or imported by rental car companies, dramatically increasing the cost of maintaining and replacing rental fleets. By layering additional taxes onto a single industry, the bill raises operating costs that will ultimately create a ripple effect on the businesses that support rental motor vehicle companies.

Rental car fleets contribute to the broader flow of goods and economic activity across the islands. When rental motor vehicles are replaced regularly, many of those used cars are sold locally, generating additional tax revenue and helping maintain a healthy supply of used vehicles for sale by local residents. Vehicles that are not sold in-state are shipped out, supporting steady cargo volumes and creating additional taxable business activity for the maritime sector.

The rental motor vehicle industry is an essential part of Hawai'i's transportation and maritime ecosystem. If fleet replacement slows because acquisition costs rise, that reduction will ripple through the supply chain. Fewer vehicles moving in and out of the state means less cargo, fewer related services, and reduced economic activity for the downstream businesses that support this movement.

For these reasons, we ask you to hold this bill.

Sincerely,

Reggie Maldonado

General Manager

Pasha Hawaii

Aloha Chair and Committee Members,

I am writing in **strong support of HB 1937**. This bill represents a long-overdue act of equity for Hawaii's public school teachers who served on the front lines during the COVID-19 pandemic.

The Disparity of Hazard

During the pandemic, the definition of "hazard" was applied inconsistently. While Bargaining Unit 06 administrators and principals reportedly received hazard pay in upwards of \$20,000, teachers—who had the most direct contact with students—were excluded.

At Maui Waena Intermediate, the "hazard" was not just a theoretical risk; it was a daily reality. I would like to highlight a specific instance of the systemic disregard for teacher safety:

- **Denial of Safety Measures:** When our faculty requested on-campus COVID-19 testing, we were denied by administration.
- **The "Personnel" Excuse:** The official reason given was a lack of staff to run the program. However, the reality was that if teachers tested positive and were forced to quarantine, the school lacked the substitutes to cover classes.
- **The Human Cost:** To avoid the logistics of sending students to the cafeteria, we were essentially discouraged from testing. We were asked to prioritize the school's "operational status" over our own health and the safety of our families.

●

A Fair Funding Solution

I specifically support the funding mechanism proposed in **HB 1937**. By reclassifying the sale of motor vehicles to rental companies from wholesale to retail, this bill closes a corporate loophole and ensures that the visitor industry contributes its fair share.

- **No Burden on Local Families:** This tax reform targets large-scale corporate purchases by rental car companies, not the working families of Hawaii.
- **A Dedicated Fund:** Establishing the **Teacher Temporary Hazard Pay Special Fund** ensures that this revenue is used specifically to rectify the pay disparity between teachers and administrators.

Conclusion

The \$20,000 bonus proposed in this bill is not an "extra" benefit—it is the exact amount already deemed appropriate for administrators who, in many cases, worked from socially distanced offices. Teachers were in the classrooms, often without the safety of the very testing programs we begged for.

I urge this committee to pass **HB 1937**. It is time to treat teachers with the same professional respect and financial consideration shown to our administrators.

Mahalo for your time and consideration,

John Fitzpatrick

Kūlanihākoʻi Science Teacher



John Fitzpatrick <john.fitzpatrick@k12.hi.us>
to Melanie, Jamie, Jacquelyn ▾

Mon, Jan 3, 2022, 12:52 PM ☆ ↶ ⋮

Aloha Jacque,

Is there any way we might be able to sign up for the **testing** program here at Maui Waena Intermediate too? I am not sure how teachers are supposed to make it to Pomaikaʻi, get **tested**, and return during our 35 minute lunch because the **testing** window will be 11:00-1:30 PM on Fridays. I feel with one of the largest middle school student bodies in the state and faculties on the island that there should be a way we can get **testing** on our campus as well. I am encouraged that there will be rapid **testing** so we do not have to wait 2-3 days for results. Thank you Melanie for providing this **testing** opportunity to our teachers at MWIS, we appreciate all that you do for us.

Mahalo,
Fitz



Jacquelyn Mccandless <jacquelyn.mccandless@k12.hi.us>
to G-428-MWIS, John, Melanie, Jamie ▾

Mon, Jan 3, 2022, 1:07 PM ☆ ↶ ⋮

No John, we will not be taking on that responsibility here at Maui Waena. We do not have the personnel to conduct this.

Are you volunteering to conduct and manage this huge responsibility?



TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION

RE: HB 1937, HD1 – RELATING TO TAXES, Thursday, February 19, 2026, 2:00 p.m.

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

My name is **Laverne Moore**, a former Special Education Teacher at McKinley High School. I am writing to express my **strong support** for [HB 1937](#).

This bill seeks to capture lost tax revenue from rental motor vehicle lessors and out-of-state contractors to finally address the hazard pay obligations owed to Hawaii's public school teachers.

During the period of March 2020 to March 2022, while many sectors were closed, teachers were on the front lines of maintaining Hawaii's civic and economic stability. My experience as a Special Education teacher during this time was grueling:

- **Concurrent Instruction:** We had to teach students who chose to attend in person while simultaneously teaching those who remained at home. This required us to learn, on our own and overnight, how to build online curricula and master Zoom while managing a physical classroom.
- **Health and Safety:** Between every single class period, we were responsible for disinfecting our own classrooms to ensure student safety, often without additional support or time.
- **Federal Compliance:** To keep the State in compliance with federal special education mandates, I conducted intensive Individualized Education Program (IEP) meetings via Zoom, ensuring that our most vulnerable students did not fall through the cracks.

Despite these "hazardous and uncertain conditions"—as acknowledged in Section 1 of this bill—teachers did not receive hazard pay for our work during that critical two-year window.

[HB 1937](#) creates a fair and rational way to fund these bonuses by closing tax gaps in industries that benefit from the very stability we teachers worked so hard to maintain.

I urge you to pass this measure to show the teaching profession the respect it deserves and to fulfill the state's promise to those who kept our education system running during the pandemic.

Mahalo for your time and for the opportunity to testify.

Sincerely,

Laverne Moore, Former McKinley High School Special Education Teacher

HB-1937-HD-1

Submitted on: 2/17/2026 10:23:37 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Nicole Kilonia	Department of Education	Support	Written Testimony Only

Comments:

TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION

RE: HB 1937, HD1 – RELATING TO TAXES (Due by Wed 2/18, 2:00 p.m.)

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,

Nicole N. Kay Kilonia

Wai'anae High School/Leeward District

HB-1937-HD-1

Submitted on: 2/17/2026 4:54:06 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Krysten	Hawai'i DOE	Support	Written Testimony Only

Comments:

As a spring 2020 college graduate, I was wide eyed and ready for what's ahead in my career - then COVID hit smack dab in the middle of my student teaching. Being 20 at the time, it was easy to navigate teaching online - like using Google Classroom, Zoom, etc. Now, getting students attention via Google Meets, making sure homework was turned in and even just getting them to join the meets due to lack of parent support or home challenges with wifi or electronics, was a hurdle that the college of education did not prepare me for. Long story short, I survived only to face my biggest hurdle yet - my first year of teaching. It started off normal with me being assigned a classroom and my students being all online - until parents demanded that they wanted a fully virtual option for the 20-21 school year. I got pulled out from my placement/grade level to teach upper elementary and was placed with almost 40 students - who also got pulled out from their original class/teacher to be placed with me. No big deal - they must think that since I'm fresh out of college - I can handle. No teacher should ever have to have a case load of 40 students fully online. Yes, me and my students were safe from COVID, but the ramifications were far too numerous - lack of relationships, lack of accountability, lack of support - just overall lack from being pushed into a new setting that no one knew how to navigate without any continued support. The mental trauma from having to go through this alone in my first year of teaching makes me hope for some kind of compensation or recognition down the line - we all worked hard in navigating the unknown alone in our classrooms.

HB-1937-HD-1

Submitted on: 2/18/2026 8:22:35 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Jiena Marquez	Hawaii DOE	Support	Written Testimony Only

Comments:

RE: HB 1937, HD1 – RELATING TO TAXES (Due by Wed 2/18, 2:00 p.m.
Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee, I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis. The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,
Jiena Marquez

Campbell High School

Leeward District

HB-1937-HD-1

Submitted on: 2/17/2026 2:37:55 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Susana Roman	Individual	Support	Written Testimony Only

Comments:

Aloha e Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hardworking local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases.

H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,

Susana Román

Kailua Intermediate

HB-1937-HD-1

Submitted on: 2/17/2026 2:50:53 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Jodi Beaty	Individual	Support	Written Testimony Only

Comments:

TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION

RE: HB 1937, HD1 – RELATING TO TAXES, Thursday, February 19, 2026, 2:00 p.m.

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hardworking local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value, while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases.

H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,
Jodi Beaty
Mokapu Elementary / Windward District

HB-1937-HD-1

Submitted on: 2/17/2026 3:06:03 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Anika Agerlie	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hardworking local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases.

H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,
Anika Agerlie

Hōnaunau School

HB-1937-HD-1

Submitted on: 2/17/2026 3:45:10 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Tricia Miura	Individual	Support	Written Testimony Only

Comments:

Hi Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides hazard pay for public educators who worked throughout the COVID-19 pandemic.

During the pandemic, I was a third-grade teacher who transitioned from distance learning to in-person instruction. Even when students were learning remotely, I was still required to report to campus. This period brought significant health and safety concerns, especially as my father was extremely immunocompromised. I lived with constant anxiety about potentially bringing COVID home to my family. In order to protect my students and myself once we returned to campus, I spent close to \$1,000 of my own money to create protective shields in my classroom.

While I consider myself fairly tech-savvy, educators were required to learn entirely new platforms and systems almost overnight, often without adequate training or support. At the same time, we were expected to meet high academic and emotional needs for students who were struggling, while also troubleshooting technology issues for families. The expectations placed on educators during this time were overwhelming, and the emotional toll was significant.

One day that stands out was when a student entered our virtual class several hours late due to scheduling. I offered the student the opportunity to join the alternate class the following day without penalty. Later that afternoon, the parent contacted me angrily, accusing me of being unkind to their child. That same day, I developed a fever and experienced intense anxiety that I might have COVID. Although I later learned I did not, this moment captures how emotionally and physically draining this period was. Despite giving everything I had to support my students, it often felt as though educators were blamed for circumstances far beyond our control.

This was an incredibly difficult period for many educators. We were asked to take on additional roles as technology support, counselors, and frontline workers, all while navigating our own personal fears and responsibilities. This measure would acknowledge what educators endured during this unprecedented time and provide meaningful recognition for the sacrifices made to ensure students continued to learn and be supported.

Mahalo for your consideration and for your continued support of public education in Hawai‘i.

Respectfully,

Tricia Miura

HB-1937-HD-1

Submitted on: 2/17/2026 4:19:34 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Juanita Mayeda	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any

additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

HB-1937-HD-1

Submitted on: 2/17/2026 4:29:40 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Season Paniku	Individual	Support	Written Testimony Only

Comments:

TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION

RE: HB 1937, HD1 – RELATING TO TAXES, Thursday, February 19, 2026, 2:00 p.m.

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hardworking local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases.

H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,

Season Paniku

Waiakea Elementary School/ Hilo-Waiakea Complex

HB-1937-HD-1

Submitted on: 2/17/2026 4:31:23 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
ashley monden	Individual	Support	Written Testimony Only

Comments:

TESTIMONY BEFORE THE HOUSE COMMITTEE ON TRANSPORTATION

RE: HB 1937 – RELATING TO TAXES Tuesday, February 10, 2026, 9:30 a.m.

Chair Kila, Vice Chair Miyake, and Members of the Committee,

I strongly support HB 1937, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic.

As a special education teacher I was among the first to go back to working in person with my students during the pandemic.

This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hardworking local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases.

H.B. 1937 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

mahalo,

Ashley monden

mililani Mauka elementary school

HB-1937-HD-1

Submitted on: 2/17/2026 4:41:27 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

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

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any

additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,

Lisa Madela

Ewa Makai Middle/Leeward District

HB-1937-HD-1

Submitted on: 2/17/2026 4:44:33 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Brittney Hedlund	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee, I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hardworking local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases.

H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,
Brittney Hedlund

Kohala High School, Hawaii

HB-1937-HD-1

Submitted on: 2/17/2026 4:47:05 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Shanti Fryar	Individual	Support	Written Testimony Only

Comments:

Subject: Request for Consideration of Hazard Pay – Teaching During COVID-19

To Whom It May Concern,

I am writing to formally describe my experience teaching during the COVID-19 pandemic and to request consideration for hazard pay in recognition of the extraordinary circumstances under which I worked.

During the height of the pandemic, I taught 5th grade on campus while many schools operated remotely. Our principal made the decision to return our most vulnerable student populations to in-person instruction, including English Language Learners, struggling learners, and all Special Education students. As a result, I taught approximately 15 students physically present in my classroom while simultaneously instructing an additional 11 students online.

Teaching two classrooms at the same time—one in person and one virtual—was the most difficult professional challenge of my career. I delivered live instruction to students on Zoom while managing the needs of students seated in front of me. I sat behind a small, makeshift plastic shield that provided minimal protection, attempting to project my voice through a mask while also monitoring a screen of remote learners who required equal attention and engagement.

Despite administrative efforts to maintain distancing protocols, six-foot separation was simply not realistic in an elementary classroom. Students naturally gravitated toward one another. They forgot distancing guidelines. They worked in close proximity during small group instruction. They frequently approached my desk for assistance, often coming around or behind the plastic barrier without thinking. Many of my students required hands-on guidance with materials, technology troubleshooting, and academic support that could not be delivered from a distance.

Additionally, I was responsible for providing emotional reassurance to children who were frightened, confused, or overwhelmed by the circumstances. Some students cried out of fear. Others struggled to remain seated or maintain distance from peers. Students with special needs required close-contact intervention, redirection, and behavioral support.

When a child was in distress, refusing to follow safety protocols, or unable to regulate emotions, I could not step back six feet—I had to step in and help.

There were also constant shared surfaces, technology devices, manipulatives, pencils, and classroom materials that students relied on throughout the day. Sanitizing between every interaction while maintaining live instruction for two learning groups was not feasible in real time. Even transitions—lining up, restroom breaks, distributing papers—required close contact and constant monitoring.

The physical demands were significant, but the emotional toll was even greater. The sustained stress of potential exposure, combined with the responsibility of protecting vulnerable students while meeting academic expectations for both in-person and remote learners, became overwhelming. I began experiencing panic attacks during this period—something I had never faced before in my professional life. The strain of navigating safety concerns, instructional quality, and students’ emotional needs simultaneously created an environment of continuous anxiety.

I remained committed to my students and continued to show up each day because they needed stability, instruction, and care. However, the working conditions were undeniably hazardous and far beyond the scope of normal teaching duties.

For these reasons, I respectfully request consideration for hazard pay to acknowledge the elevated risk and extraordinary responsibilities undertaken during that time. Educators working in hybrid and high-contact environments assumed significant personal risk while ensuring that our most vulnerable students continued receiving in-person education.

Thank you for your time and thoughtful consideration.

**Sincerely,
Shanti Fryar**

HB-1937-HD-1

Submitted on: 2/17/2026 4:48:50 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Joy Nekomoto	Individual	Support	Written Testimony Only

Comments:

TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION

RE: HB 1937, HD1 – RELATING TO TAXES

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any

additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,

Joy M. Nekomoto

Ewa Makai Middle/Leeward District

Tuesday, Feb. 17, 2026

TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION

RE: HB 1937, HD1 – RELATING TO TAXES, Thursday, February 19, 2026, 2:00 p.m.

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I **strongly support** HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hardworking local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases.

H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,

A handwritten signature in black ink, appearing to read "Taija-Rae Tancayo". The signature is fluid and cursive, with a large initial "T" and "R".

Taija-Rae Tancayo
Kaunakakai Elementary School/Canoe Complex/Maui District

HB-1937-HD-1

Submitted on: 2/17/2026 5:00:46 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Mio Sato	Individual	Support	Written Testimony Only

Comments:

RE: HB 1937, HD1 – RELATING TO TAXES, Thursday, February 19, 2026, 2:00 p.m.
Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,
I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.
The funding for this compensation correctly focuses on the visitor industry rather than taxing our hardworking local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases.
H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,
Mio Sato
Pearl City High School/Leeward district

HB-1937-HD-1

Submitted on: 2/17/2026 5:29:25 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Linh Gushi	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee, I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis. The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,
Linh Gushi
Kaleiopuu Elementary School/Leeward District

HB-1937-HD-1

Submitted on: 2/17/2026 5:40:22 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Kaitlyn O’Dell-Lambeth	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hardworking local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases.

H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,

Kaitlyn O'Dell-Lambeth

Waiakea Elementary School

HB-1937-HD-1

Submitted on: 2/17/2026 5:40:34 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Leilani Yamauchi	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hardworking local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases.

H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,

Leilani Yamauchi

Waiākea Elementary, Hilo

HB-1937-HD-1

Submitted on: 2/17/2026 5:40:40 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Sarita S Williams	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee, I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,
Sarita Williams
Kanoelani Elementary/ Leeward District

HB-1937-HD-1

Submitted on: 2/17/2026 5:44:21 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Michael Press	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

Speaking as an individual, I write in **strong support** of HB 1937 HD1. This measure formally recognizes the extraordinary conditions under which Hawai'i's public school teachers continued to serve students during the COVID-19 pandemic. Educators maintained instructional continuity, supported students' social and emotional needs, and adapted to rapidly changing safety expectations during a period of profound disruption. The [2025 HIDOE Teacher Compensation Study](#) documented significant dissatisfaction with compensation and ongoing retention concerns among educators, underscoring the importance of meaningful recognition for the service teachers provided during this unprecedented period.

HB 1937 HD1 establishes a dedicated revenue source to fund temporary hazard pay, ensuring that this recognition does not come at the expense of classroom resources. By closing a long-standing tax loophole and directing the resulting revenue to educator hazard pay, the bill provides a fair approach to honoring the service teachers delivered during an extraordinary moment in our state's history. I respectfully urge your support.

Mahalo.

Michael Press

HB-1937-HD-1

Submitted on: 2/17/2026 5:50:36 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Sugiko Tomori	Individual	Support	Written Testimony Only

Comments:

TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION

RE: HB 1937, HD1 – RELATING TO TAXES, Thursday, February 19, 2026, 2:00 p.m.

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hardworking local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases.

H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,

Sugiko Tomori

Pearl City High School

HB-1937-HD-1

Submitted on: 2/17/2026 5:53:38 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Kelsy E Kai Yamamoto	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee, I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Sincerely,

Kelsy Kai Yamamoto

Waipahu High School/Leeward District

HB-1937-HD-1

Submitted on: 2/17/2026 6:00:56 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Jacquelyn Hashimoto	Individual	Support	Written Testimony Only

Comments:

TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION

RE: HB 1937, HD1 – RELATING TO TAXES, Thursday, February 19, 2026, 2:00 p.m.

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

During the pandemic and school campuses closing down, I continued to run on-campus class daily for students within the Special Education department. It was to ensure these students continued to get the accommodations they needed in the educational setting. Not only was my health at risk, but the health of my family as well. It was a very difficult time for all of us. It was not only physically demanding, but mentally straining. I remember how difficult it was to run lessons with students on campus and students online at the same time. The Wifi wasn't up for the challenge, students weren't up for the challenge and support from parents was minimal. During this time, I was receiving treatment for a medical condition that I continue to live with today. I should have taken time off but couldn't considering my husband had lost his job during the pandemic and our sole income for a family of 5 rested on myself. Bottom line, I continued to teach in person classes through the pandemic along with all the risks. I, along with many, deserve the hazard pay for compensation.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hardworking local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly

depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases.

H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,
Jacquelyn Hashimoto
Kīpapa Elementary/Central District

HB-1937-HD-1

Submitted on: 2/17/2026 6:05:57 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Jenna Nitahara	Individual	Support	Written Testimony Only

Comments:

TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION

RE: HB 1937, HD1 – RELATING TO TAXES (Due by Wed 2/18, 2:00 p.m.)

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any

additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,

Jenna Nitahara

Ewa Makai Middle/Leeward District

HB-1937-HD-1

Submitted on: 2/17/2026 6:09:09 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Hans Kurz	Individual	Support	Written Testimony Only

Comments:

I strongly support this bill. Hawaii will continue to lose teachers if it doesn't take steps like this one to respectfully compensate them.

HB-1937-HD-1

Submitted on: 2/17/2026 6:16:24 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Shirley Fusato	Individual	Support	Written Testimony Only

Comments:

Testimony in Strong Support of HB 1937, HD1

Hazard Pay for Public Educators

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

My name is Shirley Fusato, and I am a middle school educator in Hawai‘i. I respectfully submit testimony in strong support of HB 1937, HD1.

As a middle school teacher, I serve students at a critical stage between childhood and adolescence. When the COVID-19 pandemic disrupted our schools, our students experienced more than academic interruption. They faced isolation, anxiety, family job loss, illness, and deep uncertainty about their futures.

Educators became the stabilizing force.

We redesigned lessons for online learning overnight. We contacted families repeatedly to keep students connected. We provided structure for students who struggled with motivation and mental health challenges. When campuses reopened, we addressed significant learning gaps while also rebuilding classroom community and restoring the fragile student confidence because they had lost critical social development time.

Even today, we are still addressing the long-term impacts of the pandemic. Many middle school students are working to regain reading fluency, writing stamina, and foundational math skills. Others continue to struggle with confidence, resilience, and peer relationships. Educators are investing extraordinary time and energy to support this recovery — academically and emotionally.

During the height of the crisis, we showed up despite navigating our own fears — fears of illness, fears of bringing the virus home to our families, fears of the unknown. Yet we showed up every day because our students needed stability.

Hazard pay is not a reward; it is recognition. It acknowledges that educators were essential frontline workers who sustained Hawai'i's children and families during one of the most destabilizing events in modern history.

I also strongly support the funding mechanism in this bill. Correcting the long-standing tax imbalance within the visitor industry ensures fairness and generates revenue without increasing the burden on local families already facing high costs of living.

Passing HB 1937, HD1 is about more than compensation. It is about honoring the commitment educators made to Hawai'i's keiki when it mattered most. It is about affirming that when teachers step forward in times of crisis, the State stands with them. And it is about sending a clear message to every educator still working tirelessly to close learning gaps and rebuild student confidence — that their sacrifice was seen, valued, and respected.

For these reasons, I respectfully urge you to pass HB 1937, HD1.

Mahalo for your time and consideration.

Shirley Fusato

HB-1937-HD-1

Submitted on: 2/17/2026 6:36:49 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Hope McKeen	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and the Members of the Committee

As a teacher who was on the front lines during the COVID-19 pandemic, I am writing to express my firm support for HB 1937, HD1. This bill represents a necessary step in recognizing the dedication of public educators who continued to serve our keiki despite the unprecedented risks to our own health and safety. Passing this legislation would finally provide the hazard pay that has been deserved since the height of the crisis, ensuring that those of us who navigated the challenges of pandemic-era schooling are properly compensated for our service.

I am particularly supportive of the funding mechanism proposed in this measure. By closing the wholesale tax loophole currently enjoyed by rental car companies, we can generate the necessary revenue without asking local families to reach further into their own pockets. It is fundamentally unfair that rental agencies have been able to avoid the standard retail taxes that our residents pay on their personal vehicles, especially considering these rental fleets are high-revenue assets that heavily utilize our infrastructure. Aligning the tax rate for these corporate acquisitions with the standard retail rate is a common-sense solution that prioritizes people over corporate loopholes.

HB 1937, HD1 offers a fair and sustainable way to honor the bravery of Hawaii’s educators while fixing an inequity in our tax code. I strongly urge this committee to pass this measure and show our teaching workforce that their sacrifices during the pandemic have not been forgotten.

Mahalo for your time and consideration,

Hope McKeen

Hilo

HB-1937-HD-1

Submitted on: 2/17/2026 6:37:03 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Diana Seppelfrick	Individual	Support	Written Testimony Only

Comments:

Ladies and Gentlemen:

I support HB1937 HD1. As a retired teacher who worked during COVID, I believe I should have received temporary hazard pay. This bill properly recognizes the risks teachers faced and supports those who served our students.

Sincerely,
Diana Seppelfrick

HB-1937-HD-1

Submitted on: 2/17/2026 7:16:34 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Haley Agbayani	Individual	Support	Written Testimony Only

Comments:

TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION

RE: HB 1937, HD1 – RELATING TO TAXES, Thursday, February 19, 2026, 2:00 p.m.

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hardworking local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases.

H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,
Haley Agbayani
Pāhoa Elementary

HB-1937-HD-1

Submitted on: 2/17/2026 7:32:10 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Logan Okita	Individual	Support	Written Testimony Only

Comments:

TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION

RE: HB 1937, HD1 – RELATING TO TAXES, Thursday, February 19, 2026, 2:00 p.m.

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I **strongly support** HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hardworking local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases.

H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,

Logan Okita, MEd, NBCT

Nimitz Elementary School

HB-1937-HD-1

Submitted on: 2/17/2026 7:32:24 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Catherine Ligaya	Individual	Support	Written Testimony Only

Comments:

TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION

RE: HB 1937, HD1 – RELATING TO TAXES (Due by Wed 2/18, 2:00 p.m.)

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I **strongly support** HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,
Catherine Ligaya
August Ahrens Elementary School/Leeward District

HB-1937-HD-1

Submitted on: 2/17/2026 7:47:19 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Rain K. Kahula Yong	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay to public school educators who served our keiki on the front lines during the COVID-19 pandemic. Teachers took on extra risks to keep students safe and learning, and this measure ensures they are finally recognized and fairly compensated. It really is disappointing that we need to find our own ways to get funding for hazardous pay.

The funding is fair because it focuses on the visitor industry rather than local families. Rental car companies have long used a tax loophole on their fleet vehicles, cars that are high-use, revenue-generating assets, avoiding the standard retail tax that residents must pay. This bill corrects that and provides funding for teacher hazard pay without burdening our hardworking local families.

I urge the Committee to pass HB 1937, HD1 to support the educators who stood strong for Hawai'i's children during a very challenging time.

Mahalo for your consideration.

HB-1937-HD-1

Submitted on: 2/17/2026 7:47:22 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Jami Higashi-Lee	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee, I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,
Jami Higashi-Lee
Leeward School District

HB-1937-HD-1

Submitted on: 2/17/2026 7:50:29 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Rachel Oda	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee, I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,
Rachel Oda

August Ahrens Elementary/Leeward District

TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION
RE: HB 1937, HD1 – RELATING TO TAXES
Position: Strong Support

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee:

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served Hawai'i's students on the front lines during the COVID-19 pandemic.

During the initial March 2020 school shutdown, I was serving as a Special Education teacher at Mauka Lani Elementary. I used my personal internet, phone, and other personal resources to maintain instruction and communication with families of students with disabilities. These costs were never reimbursed.

In August 2020, I transferred to Leihoku Elementary in Wai'anae and was required to return to in-person instruction. I was responsible for 18 second-grade students with Individualized Education Programs. Fifteen attended in person and three attended virtually. Many had missed critical foundational instruction during the prior shutdown, and several could not yet hold a pencil or write their names.

At the same time, I was required to maintain physical distancing among 15 young students in a small classroom, teach behind plexiglass barriers while wearing a mask and face shield, deliver simultaneous virtual instruction, and maintain full legal compliance with special education requirements for all students on my caseload.

The workload did not decrease during the pandemic. It expanded significantly.

In the 2021 to 2022 school year, I continued serving special education students while co-teaching in a mixed classroom. Due to COVID restrictions, I was prohibited from moving between classrooms to provide services. Instead, I built and operated an outdoor instructional space daily to serve students from multiple classes in order to meet my legal and instructional responsibilities.

Teachers carried the operational burden of pandemic schooling. We redesigned instruction, managed dual learning environments, ensured compliance with federal special education law, and addressed significant learning loss. We did this in person during a global health crisis.

Educational Assistants received hazard pay for serving during this same period. They deserved it. Teachers who carried full instructional, compliance, and accountability responsibilities were excluded.

That exclusion is inequitable.

Over the past year, I have contacted the Governor's office, participated in Department of Education compensation focus groups, reached out to district leadership, and communicated with HSTA representatives seeking resolution. Despite these efforts, the matter was repeatedly deferred without resolution. I am encouraged to see this issue now moving forward through the Legislature. Hazard pay consideration for teachers is long overdue.

HB 1937, HD1 also represents a fair funding approach. The measure focuses on correcting a tax imbalance within the rental vehicle industry rather than placing additional financial burden on local families. Utilizing visitor industry revenue to compensate educators who served during the pandemic is both reasonable and appropriate.

Hawai'i's educators fulfilled their responsibilities during an unprecedented crisis. Providing hazard pay now is not a bonus. It is recognition of service already performed under extraordinary conditions.

I respectfully urge the Committee to pass HB 1937, HD1.

Mahalo for your consideration.

Tara Spencer
Special Education Teacher
Leeward District

TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION

RE: HB 1937, HD1 – RELATING TO TAXES, Thursday, February 19, 2026, 2:00 p.m.

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I **strongly support** HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators. I am a teacher who worked on the front lines during the COVID-19 pandemic. At our school, special education teachers and educational assistants were the first to return to campus and work with this population that we knew were at the highest risk for loss of learning. This legislation honors the risks educators took during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hardworking local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases.

H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,

Laura Peterson

Molokai High School/Maui District

TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION

RE: HB 1937, HD1 – RELATING TO TAXES, Thursday, February 19, 2026, 2:00 p.m.

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I **strongly support** HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hardworking local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases.

H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,

Nenebeth Hurtado

Ka Waihona O Ka Na'auao PCS/Leeward District

HB-1937-HD-1

Submitted on: 2/17/2026 8:00:02 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
dorese greene	Individual	Support	Written Testimony Only

Comments:

TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION

RE: HB 1937, HD1 – RELATING TO TAXES (Due by Wed 2/18, 2:00 p.m.)

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,

Dorese Greene

Nanakuli High and Intermediate School

HB-1937-HD-1

Submitted on: 2/17/2026 8:25:56 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
jeila lee	Individual	Support	Written Testimony Only

Comments:

I **strongly support** HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for thier service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hardworking local families. For too long, rental companies have utilized a wholesale tax loophole for vehicles that are the core of their rental business. These cars are high-utilization revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases.

HB1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,
Jeila Lee

Waiakea El/Hilo district

HB-1937-HD-1

Submitted on: 2/17/2026 8:18:05 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

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

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any

additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

As a special education teacher, I taught the highest need students in person throughout the pandemic. My students had severe disabilities and were unable to learn through the virtual platform. My students were also unable to wear masks due to sensory or medical conditions which left me more susceptible to contract covid from them. Many also needed assistance with self care tasks, like toileting and feeding.

In addition, my own children struggled with anxiety because they had to stay home with a babysitter and learn through virtual platforms because it wasn't safe for them to go to school. Meanwhile their mommy still had to go to work at school that wasn't safe. This led one of my children to having night terrors and mental health troubles.

Most importantly I did end up contacting covid 3 times throughout the covid-19 pandemic- all 3 times from my students who tested positive and passed it on to me.

Mahalo,

Michelle Garofalo

Special Education Teacher

Iroquois Point Elementary School

HB-1937-HD-1

Submitted on: 2/17/2026 10:00:55 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

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

Comments:

Aloha Chair Justin Woodson, Vice Chair Trish La Chica, and Members of the Committee,

I am writing in strong support of HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This measure appropriately recognizes the risks educators undertook and ensures they are finally made whole for their service during an unprecedented global crisis.

Importantly, the funding mechanism for this compensation is thoughtfully structured to focus on the visitor industry rather than placing additional strain on hardworking local families. For years, rental car companies have benefited from a wholesale tax loophole for vehicles that form the backbone of their retail operations. These vehicles are high-utilization, revenue-generating assets that agencies regularly cycle through and resell after significant depreciation—while avoiding the standard retail tax that residents must pay when purchasing their own vehicles.

HB 1937, HD1 restores fairness by ensuring that rental fleet acquisitions are taxed at the appropriate retail rate. This approach creates a practical and equitable pathway to fund teacher hazard pay without shifting the financial burden onto local households.

Our educators showed up for Hawai‘i’s students during one of the most challenging periods in modern history. I respectfully urge the Committee to pass this measure in support of the public educators who continued to serve our communities throughout the COVID-19 pandemic.

Mahalo for your consideration,

Shannon

TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION

RE: HB 1937, HD1 – RELATING TO TAXES, Thursday, February 19, 2026, 2:00 p.m.

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I **strongly support** HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hardworking local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases.

H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,

Lori Inouye

Molokai Middle School / Maui District

TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION

RE: HB 1937, HD1 – RELATING TO TAXES, Thursday, February 19, 2026, 2:00 p.m.

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I **strongly support** HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hardworking local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases.

H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,

Kaelyn Uchida

Waiākea Elementary School / Hilo District

HB-1937-HD-1

Submitted on: 2/17/2026 9:05:44 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Arianna Shultz	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

During the crisis I worked as a teacher, while being a mom to two young children. When the crisis started I had only one child. He was 15 months when the world shut down and my spouse was deployed. Therefore I was the sole parent for my child, hoping that neither of us got sick and that we could reunite with dad upon his return. Later, my second child was born and I returned to the classroom when she was just four months old. Again, health was a big safety concern first and foremost within my family unit.

On the work front I served as an EL/Special Education teacher. There were so many things that were not "normal" at school. Teachers and students were facing so many new ways of learning, trying to overcome and adapt, stay healthy and show up each day. Working with these populations (EL/Special Education) was challenging in ways they never were before; after working with students in many different settings I suddenly found myself feeling like a new teacher faced with many new challenges; personally and professionally.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hardworking local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases.

H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,
Arianna Shultz
Hickam Elementary School/Central

HB-1937-HD-1

Submitted on: 2/17/2026 9:20:18 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Tiffany Edwards Hunt	Individual	Support	Written Testimony Only

Comments:

RE: HB 1937, HD1 – RELATING TO TAXES, Thursday, February 19, 2026, 2:00 p.m.

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I am writing to formally advocate for the inclusion of all eligible educators in the hazard pay disbursements currently being settled. As the Student Activities Coordinator at Ke'eau Middle School, I saw firsthand the extraordinary risks we took to maintain a sense of community and education for our students during the height of the pandemic.

Reflecting on the Risk

The "A/B schedule" era was one of the most taxing periods in our professional lives. I vividly recall the daily anxiety of:

- Direct Exposure: Navigating classrooms and activity hubs while strictly masked, never knowing if the next interaction would lead to infection.
- The Emotional Toll: Balancing the hope of staying healthy for our own families with the duty to provide a stable environment for our students.
- Operational Strain: Managing hybrid schedules that required double the coordination and constant vigilance regarding safety protocols.

The Case for Parity

While several of our colleagues across different departments have already received hazard pay for their service during this period, many of us—including those of us in specialized coordinator roles—have been left behind. The risk of illness was a shared burden; the compensation for that risk should be shared as well.

A Path Forward

I am encouraged by the HSTA’s identification of the tax loophole as a viable funding source to rectify these discrepancies. This discovery removes the "lack of funding" barrier and provides a

clear mechanism to make things right with the teachers and coordinators who remained on the front lines.

I am asking for your support in ensuring that my service at Ke'ea Middle School is recognized with the same hazard pay afforded to our peers. We stepped up when our community needed us most; it is only fair that the state now honors that commitment.

Mahalo for your time and for your advocacy on our behalf.

Sincerely,

Tiffany Edwards Hunt

Keaau Middle School

Student Activities Coordinator

HB-1937-HD-1

Submitted on: 2/17/2026 9:48:18 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Bernadette Whiteman	Individual	Support	Written Testimony Only

Comments:

Aloha,

My name is Bernadette "Buffy" Whiteman and I support HB1937. I am a public school teacher and in early March of 2020 I was informed that all teaching would be remote. That meant pivoting from traditional in person teaching to remote. I was now responsible for teaching my first grade, 6 year olds online. This lasted for several weeks, until the reality of how much these young learners were struggling both academically and socially became apparent. During the shut down, teachers were considered "essential workers" and were expected to return to the classroom to teach inperson. Here teachers faced the threat of contracting Covid 19 each and every day, as well as the threat of spreading it to our families at home. As people across the country worked safely from home, teachers worked face to face on the frontlines during a worldwide pandemic with zero compensation. Hawai'i educators should be compensated for our service, deemed "essential", during the COVID 19 pandemic. So again, I am in strong favor of HB1937, where classroom teachers receive compensation for their service during the pandemic.

Sincerely,

Buffy Whiteman

grade 1 teacher

Kanoelani Elementary School

HB-1937-HD-1

Submitted on: 2/17/2026 9:52:22 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Alex Tam	Individual	Support	Written Testimony Only

Comments:

I strongly support this bill as a public school educator. My colleagues bravely served on the front lines during the pandemic to ensure that our keiki got the best education they could given the circumstances. Other government employees received hazard pay while facing equal risk or even far less risk. We can close this tax loophole for car rental companies and use the revenue to pay the educators for the hazards they faced.

Mahalo,
Alex Tam
Leeward District

Re: HB 1937 HD1 – General Excise Tax; Use Tax; Rental Motor Vehicles; Teacher Temporary Hazard Pay Special Fund

Chair Woodson, Vice Chair La Chica, and Members of the House Committee on Education:

My name is Christine Christe, and I am a Bargaining Unit 5 educator. I am submitting testimony in **strong support of HB 1937 HD1**. I testify on behalf of myself.

HB 1937 HD1 provides temporary hazard pay to teachers who served between March 4, 2020, and March 25, 2022. During that time, teachers were asked to rapidly adapt to online learning without training. We moved from in-person to online to hybrid instruction with little preparation. Every lesson had to be redesigned, and teachers worked extended hours to maintain engagement and support students academically and emotionally.

In 2020, I was pregnant with my first child. I was terrified to leave the house or be around anyone who wasn't quarantining. In 2021-2022, schools shifted to a hybrid approach to start bringing students back to school. By then, with a 1-year-old of my own, I was still scared, not knowing the long-term health impacts of COVID. My entire family got COVID-19, including my one-year-old, who required hospitalization. Many teachers had similar experiences taking care of their families while continuing to fulfill their responsibilities as educators.

This legislation recognizes the hard work and countless hours we put into teaching. I am encouraged to see that the funding for this bill does not come out of DOE classroom or operating budgets. Hazard pay recognizes extraordinary effort and risk educators undertook while continuing to serve Hawai'i's students, and it sends a clear message that the State values its educators.

For these reasons, I respectfully urge you to pass HB 1937 HD1 and vote yes on this measure.

Thank you for the opportunity to testify.

Sincerely,

Christine Christe

HB-1937-HD-1

Submitted on: 2/17/2026 10:18:39 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Inger Stonehill	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee, I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,
Inger Stonehill

HB-1937-HD-1

Submitted on: 2/17/2026 10:25:39 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Todd Hayashi	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

HB-1937-HD-1

Submitted on: 2/17/2026 10:28:30 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Rebecca Chock	Individual	Support	Written Testimony Only

Comments:

Aloha Chair and Committee Members,

My name is Rebecca Chock, and I am writing in support of HB1937.

This was a very difficult time to be a teacher. During the 2020–2021 school year, I was teaching full time as a general music teacher at Punahou. In fall 2021, I began teaching at University Laboratory School. When I arrived, many of my students had not been in person since March 2020, and the transition back was hard. I remember feeling that many of the teenagers were carrying real sadness and isolation.

As a choir teacher, teaching in masks for a full year was especially challenging. Choir depends on breath, expression, and connection, and all of that was harder to rebuild under those conditions. At the same time, it was clear how much students needed music and a sense of belonging.

Even though I joined the public school system in 2021, I was teaching full time throughout the pandemic period and experienced the same challenges as other educators. I'm grateful for the intent of this bill to recognize the work teachers did during those years.

Mahalo for your consideration.

HB-1937-HD-1

Submitted on: 2/17/2026 10:38:40 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

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

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB1937, HD1, which provides very long-overdue hazard pay compensation to the public educators who served Hawai'i's keiki on the front lines during the COVID-19 pandemic. This legislation recognizes the sacrifices educators made, and the health & safety risks they endured throughout multiple years of a global crisis.

The funding for this compensation is well-targeted as rather than placing any additional burden on local families, it closes a tax loophole that has been benefiting rental car companies. Their vehicles are high-utilization, revenue-generating assets, yet they are acquired at a preferential tax rate unavailable to residents purchasing vehicles for personal use. When rental agencies sell depreciated fleet vehicles, they have effectively avoided the standard excise tax that Hawai'i families must pay.

HB1937, HD1 is a fiscally sound solution: hazard pay that our educators deserve, funded by a fairer tax structure on an industry that depends on Hawai'i's visitors. I respectfully urge the committee to pass this measure.

Ke aloha,

Lisa Kiakona, Kailua Intermediate School

HB-1937-HD-1

Submitted on: 2/17/2026 10:46:57 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Yukari Oda	Individual	Support	Written Testimony Only

Comments:

Dear Chair, Vice Chair, and Members of the Committee,

I am writing in strong support of HB 1937, HD1, which provides temporary hazard pay for public educators who worked during the COVID-19 pandemic. During the pandemic, educators continued serving students despite health risks, uncertainty, and increased workloads. Many worked in person before vaccines were available while adapting to constantly changing conditions. Hazard pay is a fair recognition of the risks and responsibilities we carried during that time.

Thank you for your consideration and support of Hawai'i's public educators.

Yukari Oda

Honolulu

HB-1937-HD-1

Submitted on: 2/17/2026 10:49:50 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Jacqueline Beckman	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee, I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo for your consideration,
Jacqueline Beckman
Waianae Intermediate/Leeward Chapter

HB-1937-HD-1

Submitted on: 2/18/2026 12:41:49 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
christopher castillo	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Committee Members,

I'm writing to ask for your support of **HB 1937, HD1**. Our educators didn't have the luxury of "staying home" during the darkest parts of the pandemic; they were on the front lines for our keiki, navigating a global crisis in real-time. This hazard pay isn't a bonus—it's a recognition of that sacrifice.

I find it particularly fitting that this bill looks to the rental car industry for funding. While our local families struggle with the cost of living, rental agencies have been profiting from a tax loophole on their fleets for years. It is only right that we close that gap to support the people who keep our schools running. We shouldn't have to choose between fiscal responsibility and taking care of our teachers; this bill allows us to do both.

Please support our teachers and pass HB 1937, HD1.

**Mahalo,
Christopher Castillo
Waianae Elementary School PreK teacher**

HB-1937-HD-1

Submitted on: 2/18/2026 1:27:43 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Dane Souza	Individual	Support	Written Testimony Only

Comments:

RE: HB 1937, HD1 – Relating to Hazard Pay for Public Educators

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

My name is Dane Souza, and I am a public school teacher in Hawai‘i. I respectfully submit this testimony in strong support of HB 1937, HD1.

During the COVID-19 pandemic, educators continued serving our keiki under extraordinary circumstances. For me, the risk was not abstract. At the time, my wife was experiencing a severe, multi-year exacerbation of a chronic autoimmune disease that significantly weakens muscles and compromises respiratory strength. I was the sole income earner, and we lived in a one-bedroom apartment. Each day I went to work with the real fear that I might bring COVID-19 home to someone medically vulnerable. The potential consequences for her health were serious. The mental and emotional strain of balancing professional duty with that risk was constant.

Despite this, I continued to show up for my students. Like many educators, I transitioned between remote and in-person instruction, extended work hours, and supported students and families navigating fear, instability, and loss. We did so because it is our kuleana to care for our communities.

Hazard pay is not about special treatment. It is about acknowledgment. Recognizing the risks educators carried during a global crisis sends a clear message that their service matters. At a time when Hawai‘i continues to face challenges with teacher recruitment and retention, measures like this impact morale in meaningful ways. When educators feel seen and valued, they are more likely to remain committed to our public schools.

HB 1937, HD1 also provides a funding approach that does not increase the burden on local working families, creating a fair and responsible solution.

I respectfully urge the Committee to pass this measure in support of Hawai‘i’s public educators.

Mahalo for your time and consideration.

Sincerely,

Dane Souza

Pearl City High School, O'ahu

HB-1937-HD-1

Submitted on: 2/18/2026 5:34:41 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Brandon Cha	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee, I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,

TESTIMONY BEFORE THE HOUSE COMMITTEE ON TRANSPORTATION

RE: HB 1937 – RELATING TO TAXES Tuesday, February 10, 2026, 9:30 a.m.

Chair Kila, Vice Chair Miyake, and Members of the Committee,

I **strongly support** HB 1937 which provides unnecessarily long overdue compensation to public school teachers who put our very lives on the line, not to mention the lives of our loved ones, when we were prematurely forced back into the classrooms during the height of the pandemic, during a time when the numbers of COVID-19 positive cases and mortality rates were at their highest. This compensation acknowledges the fact that we risked our lives and the lives of those at home when we came back to the classroom under the most dangerous conditions. This compensation also acknowledges Article X.B.3 of our Collective Bargaining Agreement, which states “Teachers shall not be required to work under unsafe or hazardous conditions or perform tasks which imminently endanger their health or safety,” on page 47. This is an article of our contract which was blatantly violated that year in which we were forced back into our classrooms prematurely, putting us and our families at great risk. If we were so essential as to return to our duties, while in danger, then please treat us accordingly.

We are not asking to raise taxes on our hard working families. Instead, this tax would be procured from the tourism industry, arguably the most lucrative industry in our state. For example, vehicle rental companies have been taking advantage of tax loopholes, avoiding paying their fair share for far too long.

The aim of HB 1937 is to make sure that car rental companies pay their fair share of taxes, without contributing to the financial struggles experienced by hard working families. HB 1937 also provides an immediate economical solution to funding teacher hazard pay. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,

Richard Stange

Mililani Middle School / Central District

HB-1937-HD-1

Submitted on: 2/18/2026 6:28:14 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Wendy Espaniola	Individual	Support	Written Testimony Only

Comments:

RE: HB 1937, HD1 – RELATING TO TAXES, Thursday, February 19, 2026, 2:00 p.m.

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hardworking local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases.

H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,

Wendy Espaniola

Maunaloa Elementary/Molokai

HB-1937-HD-1

Submitted on: 2/18/2026 6:46:22 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Deirdre Makanani	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hardworking local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases.

H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,

Deirdre Makanani

Ka Waihona o ka Na'auao PCS

HB-1937-HD-1

Submitted on: 2/18/2026 6:54:02 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Sydney	Individual	Support	Written Testimony Only

Comments:

**TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION
RE: HB 1937, HD1 – RELATING TO TAXES**

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,
I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,
Sydney Young
August Ahrens Elementary School Teacher

Leeward District

HB-1937-HD-1

Submitted on: 2/18/2026 7:07:23 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Heather Curry	Individual	Support	Written Testimony Only

Comments:

TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION

RE: HB 1937, HD1 – RELATING TO TAXES

Thursday, February 19, 2026, 2:00 p.m.

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

My name is Heather Curry, and I am a special education teacher. I strongly support HB 1937, HD1, which provides long-overdue hazard pay to public educators who served our keiki during the COVID-19 pandemic.

When schools shut down, we were required to immediately transition to online instruction. As a special education teacher, I continued delivering IEP services, collecting data, and meeting all legal requirements without interruption. At the beginning, I did not have a classroom space and taught students online from a small closet on campus to ensure privacy and continue services.

When we returned to in-person learning, we taught in isolation, navigated A/B schedules, and eventually taught students online and in person at the same time — all while maintaining compliance and supporting families through constant change.

Educators adapted, showed up, and continued serving students despite the risks and extraordinary demands.

HB 1937, HD1 fairly funds this hazard pay by closing a rental car wholesale tax loophole, ensuring the burden does not fall on local families. This is a responsible and just way to recognize the service educators provided during a global crisis.

I respectfully urge you to pass this measure.

Mahalo,
Heather Curry
Special Education Teacher
Waiakea District

HB-1937-HD-1

Submitted on: 2/18/2026 7:11:58 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Alison Yogi	Individual	Support	Written Testimony Only

Comments:

**TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION
RE: HB 1937, HD1 – RELATING TO TAXES (Due by Wed 2/18, 2:00 p.m.**
Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,
I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis. The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,
Alison Yogi
Waikele Elementary School/Leeward District

HB-1937-HD-1

Submitted on: 2/18/2026 7:12:18 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

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

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,
I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hardworking local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases.

H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,

Anna Crawford

King Kekaulike High, Maui

HB-1937-HD-1

Submitted on: 2/18/2026 7:18:23 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Melissa L Bradley	HSTA Leeward Chapter	Support	Written Testimony Only

Comments:

RE: HB 1937, HD1 – RELATING TO TAXES, Thursday, February 19, 2026, 2:00 p.m.

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee, I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hardworking local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases.

H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,

Melissa Bradley

Waiiau Elementary School/Leeward District

HB-1937-HD-1

Submitted on: 2/18/2026 7:26:54 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Aimee Matsuura	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any

additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,

Aimee Matsuura

Ewa Makai Middle/Leeward District

HB-1937-HD-1

Submitted on: 2/18/2026 7:34:37 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Pualei Jarrett	Individual	Support	Written Testimony Only

Comments:

TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION

RE: HB 1937, HD1 – RELATING TO TAXES

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

My name is Pualei Jarrett, and I am an elementary school teacher in Waiiau Elementary. I am writing in strong support of HB 1937, HD1.

During the COVID-19 pandemic, our public school educators showed up for our keiki every single day — whether that was online, in person, or in hybrid classrooms. We delivered meals, created virtual lessons late into the night, comforted anxious students, and kept learning going during one of the most uncertain times our islands have ever faced. We did this because we love our students and our communities. However, the risks we took and the extra responsibilities we carried have never been fully recognized.

HB 1937, HD1 helps correct that by providing long-overdue hazard pay to educators who served on the front lines during the pandemic. This measure acknowledges the sacrifices made by teachers, educational assistants, counselors, cafeteria workers, custodians, and all school staff who kept our schools running for our keiki.

I also appreciate that this bill seeks funding from the visitor industry rather than placing additional taxes on our local families. By addressing the tax treatment of rental car companies and ensuring they are taxed fairly on the vehicles that generate their revenue, this bill creates equity without increasing the burden on Hawai‘i’s hardworking residents.

As educators, we teach our students about fairness, responsibility, and caring for one another. Passing HB 1937, HD1 reflects those same values.

I respectfully urge you to support this measure in honor of Hawai'i's public school educators and the keiki we serve.

Mahalo for your consideration,

Pualei Jarrett

Waiiau Elementary

HB-1937-HD-1

Submitted on: 2/18/2026 7:41:43 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Ihilani Szmodis	Individual	Support	Written Testimony Only

Comments:

TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION

RE: HB 1937, HD1 – RELATING TO TAXES

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,

Ihilani Szmodis

Ewa Makai Middle/Leeward District

HB-1937-HD-1

Submitted on: 2/18/2026 7:44:46 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Lynn Nakamoto	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee, I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis. The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,
Lynn Nakamoto
Waikele Elementary, Leeward District

HB-1937-HD-1

Submitted on: 2/18/2026 7:45:00 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Anthony Martinez	Individual	Support	Written Testimony Only

Comments:

Aloha mai kākou,

I am writing in support of this bill, as a teacher who was actively working at the time of the pandemic. As DOE employees, we were notified that we were to come into work. Vaccinations were highly encouraged to decrease the chances of contact to the virus. We wore masks constantly at work. We had to remind our students to maintain the 6ft distance requirement from one another. As soon as we found out one of our students had caught the virus, we had to send notifications to the administration, who then would require us to notate the classmates who were in proximity of said student. It was a very awkward and sad time to be in education. We hope that this bill comes to see light, as all the State of Hawai‘i employees had to endure the same hazardous working conditions during the pandemic, and teachers were in constant contact with children from different households, subject to virus contamination.

Me ke aloha,

Anthony Martinez

HB-1937-HD-1

Submitted on: 2/18/2026 7:45:59 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Justin Szmodis	Individual	Support	Written Testimony Only

Comments:

TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION

RE: HB 1937, HD1 – RELATING TO TAXES

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,

Justin Szmodis

Waianae Intermediate School/Leeward District

HB-1937-HD-1

Submitted on: 2/18/2026 7:49:25 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
April Kalt	Individual	Support	Written Testimony Only

Comments:

TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION
RE: HB 1937, HD1 – RELATING TO TAXES, Thursday, February 19, 2026, 2:00 p.m.

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis. The funding for this compensation correctly focuses on the visitor industry rather than taxing our hardworking local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,

April Kalt

HB-1937-HD-1

Submitted on: 2/18/2026 8:03:33 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

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

Comments:

I am a special education teacher. Teaching during COVID was stressful and hazardous. I taught in-person and virtual at the same time. I taught before there was a vaccine available. At home, my grandson was immunocompromised and I was terrified that I was bring the virus home to him and to the rest of my family. Please consider a just compensation for these hazards that we endured as we continued to work tirelessly through a pandemic to our own detriment in order to meet our students' needs.

Mahalo,

Kumu Mary Hunter

HB-1937-HD-1

Submitted on: 2/18/2026 8:23:35 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

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

Comments:

In SUPPORT of HB 1937, HD1 – RELATING TO TAXES

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I am writing to urge your support for the proposed bill to provide teacher hazard pay through a tax on car rental companies. As an educator for over 20 years, who is also married to a teacher and has children in the public schools system (now and during the pandemic), I have seen firsthand the toll the pandemic took on those of us on the front lines.

While many industries shifted to remote work, my husband and I remained in the schools. Our daily lives were defined by a constant state of high alert:

- Our household received multiple exposure letters every month. We lived in a cycle of testing and anxiety, wondering if today was the day we would bring the virus home to our children.
- In my role as a resource teacher during the COVID-19 pandemic, my risk was compounded. I did not have the "bubble" of a single classroom; instead, I moved between multiple school sites.
- As the staffing crisis deepened, I frequently covered for sick colleagues across a wide array of classrooms. Each transition increased my exposure and the physical and emotional weight of the job.

The decision to fund this hazard pay through a tax on car rental companies is both strategic and fair. Unlike a general sales or property tax, this measure does not penalize local, working-class families who are already struggling with the cost of living. This bill is more than just a paycheck; it is a formal recognition of the risks we took. Using external revenue to support local educators shows that the state values our health and our contribution to the community's future.

Teachers did not have the luxury of waiting it out or working from home. We stepped up when our students and the economy needed us most. Supporting this bill is a tangible way to show respect for that sacrifice without adding a burden to the families we serve.

I respectfully ask for you to vote yes on this legislation.

Sincerely,

Jessica Kato, MEd, NBCT

HB-1937-HD-1

Submitted on: 2/18/2026 8:25:09 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Chelsey Sambrano	Individual	Support	Written Testimony Only

Comments:

TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION

RE: HB 1937, HD1 – RELATING TO TAXES (Due by Wed 2/18, 2:00 p.m.)

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,

Chelsey Sambrano, Ewa Makai Middle/Leeward District

HB-1937-HD-1

Submitted on: 2/18/2026 8:25:42 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Nellwyne Young	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis. The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,

Nellwyne Young

J. Campbell HS/Leeward District

HB-1937-HD-1

Submitted on: 2/18/2026 8:52:52 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Jonathan Gillentine	HSTA-Retired	Support	Written Testimony Only

Comments:

Dear Chair Woodson, Vice Chair La Chica, and Committee Members,

I am writing in support of HB1937 HD1 particularly in relation to the issuance of long-overdue hazard pay for Hawai‘i’s educators for their work during the COVID pandemic.

I retired over nearly nine years ago, but I still remember watching compliance videos at the start of each school year, especially the video cautioning teachers about the danger of blood-borne pathogens. Clearly, the expectation was that sometimes children and youth need care from their teachers that is personal and requires close proximity. While COVID is not transmitted through exposure to blood, during the pandemic the danger remained for teachers while they carried out their duties.

When you consider how often teachers provide personal care to their students (providing first aid to an injured student according to DOE guidelines or comforting a crying child), you understand how often teachers were at-risk for contracting COVID from a student. I recall how, during my 20 years as a preschool teacher caring for three- and four-year olds with developmental delays, I helped keiki by wiping their nose and changing their diapers or assisting them in using the toilet. There simply isn’t any way to avoid close contact with young children to do these tasks.

I know how our teachers bravely served our keiki throughout the COVID-19 pandemic. Please recognize them for their work. Thank you for the opportunity to offer this testimony.

Mahalo piha,

Jonathan Gillentine, PhD, NBCT

President, HSTA-Retired

HB-1937-HD-1

Submitted on: 2/18/2026 8:34:45 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Levingston	Individual	Support	Written Testimony Only

Comments:

**TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION
RE: HB 1937, HD1 – RELATING TO TAXES**

Thursday, February 19, 2026 – 2:00 p.m.

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

My name is Levingston D. Hodges III. I am a Hawai‘i public school teacher and certified Naval Junior ROTC Instructor at James Campbell High School. I hold a valid Hawai‘i Department of Education teaching credential (Certificate No. B-00545). I submit this testimony as an individual in strong support of HB 1937, HD1.

During the COVID-19 pandemic, public educators across our state continued serving students under uncertain and evolving conditions. We shifted between in-person, hybrid, and virtual instruction while maintaining instructional standards, student accountability, and mentorship. Like other educators, NJROTC instructors remained fully engaged in supporting students’ academic progress, leadership development, and overall well-being during that disruptive period.

NJROTC instructors operate under dual oversight — Hawai‘i DOE credentialing requirements and federal Navy program standards. We are evaluated, certified, and held accountable at both the state and federal levels. The responsibilities and risks we carried during the pandemic were no different from those of other credentialed educators.

If the State chooses to recognize educators’ service during the COVID-19 crisis through hazard compensation, that recognition should extend to all credentialed educators who served — regardless of union affiliation. The risks were shared broadly; fairness requires that any remedy be applied equitably.

I also support the funding mechanism outlined in this bill. Addressing the tax treatment of rental fleet acquisitions in the visitor industry offers a targeted revenue solution that does not impose additional burdens on local working families.

HB 1937, HD1 reflects fairness and accountability. Educators fulfilled their duty during a statewide crisis. The State should fulfill its obligation in return.

I respectfully urge the committee to pass this measure and ensure inclusion of all qualified, credentialed educators who served during the pandemic.

Mahalo for your consideration,

Levingston D. Hodges III, M.A., MPA
Naval Science Instructor
Hawai'i DOE Certificate No. B-00545

HB-1937-HD-1

Submitted on: 2/18/2026 8:37:34 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Edward B. Garcia	Individual	Support	Written Testimony Only

Comments:

Aloha Chair, Vice Chair, and Members of the House Education Committee,

My name is Edward B. Garcia, and I been teaching in Maui, Hawaii for 34 years and I respectfully submit this testimony in strong support of providing hazard pay to public school teachers who worked in-person during the COVID-19 pandemic.

During the height of the pandemic, educators across our state continued to report to school campuses, fully aware of the risks to our health and to the health of our families. While many sectors transitioned to remote work, teachers were asked to supervise students, implement health protocols, manage hybrid instruction, and provide emotional stability for children navigating uncertainty—all in environments that carried real health risks.

Teaching during COVID-19 was not “business as usual.” We worked in enclosed classrooms with students who, at times, were unable to consistently distance or mask due to age or circumstance. We were responsible for sanitizing classrooms, enforcing safety protocols, and adapting lessons on a daily basis. In many cases, we lacked sufficient protective equipment in the early stages of the pandemic. Despite these conditions, we showed up—because our students depended on us.

Educators were frontline essential workers. We provided academic instruction, social-emotional support, and a sense of normalcy during one of the most disruptive periods in modern history. Many teachers experienced anxiety about potential exposure and the possibility of bringing the virus home to vulnerable family members. Some contracted COVID-19 while fulfilling their professional duties.

Hazard pay is not simply a financial matter—it is a recognition of the risks teachers assumed and the critical role we played in keeping our communities functioning. Other essential workers received hazard compensation during this time. Public school teachers deserve the same acknowledgment and fairness.

Investing in hazard pay demonstrates respect for the profession and sends a clear message that the State values the dedication and sacrifices made by its educators. It also helps rebuild morale and trust within a workforce that has carried significant emotional and professional burdens.

I urge you to support legislation that provides hazard pay to public school teachers who worked in-person during the COVID-19 pandemic. Mahalo for your time, consideration, and commitment to Hawaii's educators and students.

Respectfully submitted, Edward B. Garcia

HB-1937-HD-1

Submitted on: 2/18/2026 8:43:10 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Rick Yamashiro	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee, I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis. The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,
Rick Yamashiro

James Campbell High School

Leeward District

HB-1937-HD-1

Submitted on: 2/18/2026 8:45:35 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Reba Uilani Uwekoolani-Aarona	Individual	Support	Written Testimony Only

Comments:

TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION
RE: HB 1937, HD1 – RELATING TO TAXES, Thursday, February 19, 2026, 2:00 p.m.

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hardworking local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases.

H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

I personally contracted COVID twice because of teaching, resulting in both my children contracting it also. All of us were high risk due to asthma.

Mahalo,
R. Uilani Uwekoolani-Aarona
KKHS during COVID
‘Īao Intermediate / Maui

HB-1937-HD-1

Submitted on: 2/18/2026 8:47:19 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Jaystin Garcia	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,

Jaystin Garcia

Ewa Makai Middle/Leeward District

HB-1937-HD-1

Submitted on: 2/18/2026 9:55:16 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
BRITNEY SHINSHIRO	HSTA BU5 Member	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I am writing in strong support of HB1937 HD1 and the effort to provide hazard pay for educators who worked through the COVID-19 pandemic.

As a classroom teacher, I continued to show up every day during one of the most uncertain and stressful periods in modern history. While many workplaces closed or shifted fully remote, teachers were asked to rapidly adapt to changing conditions—teaching online, in person, and in hybrid settings—often with little notice and limited resources. We balanced our responsibility to educate students with real concerns about our own health and the safety of our families.

During this time, we were not only educators. We were technology troubleshooters, counselors, meal distributors, and a steady source of reassurance for children who were anxious, isolated, and struggling. Many of us purchased supplies out of pocket, worked long hours to redesign lessons, and stayed connected with families well beyond the school day.

Teachers were essential workers throughout the pandemic. We kept schools running, supported our communities, and ensured that students continued learning during an unprecedented crisis. Hazard pay is not just about compensation—it is about recognition, respect, and fairness for the risks we took and the work we carried out under extraordinary circumstances.

Providing hazard pay acknowledges the sacrifices educators made and sends a powerful message that the State of Hawai‘i values the dedication and resilience of its teachers. It will also help rebuild morale and trust at a time when many educators feel overlooked and undervalued.

I respectfully urge the Hawaii State Legislature to support HB1937 HD1 and honor the commitment of the teachers who stood by their students when it mattered most.

Mahalo for your consideration.

HB-1937-HD-1

Submitted on: 2/18/2026 8:47:52 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Megan Medley	Individual	Support	Written Testimony Only

Comments:

TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION

RE: HB 1937, HD1 – RELATING TO TAXES, Thursday, February 19, 2026, 2:00 p.m.

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. While many were able to work remotely, public school teachers returned to classrooms so students could safely resume in-person learning—an essential step not only for academics, but for the overall well-being of our children and families.

Students need to be in school with their teachers. In-person instruction supports deeper learning, meaningful relationships, and the daily structure young people depend on. Just as importantly, schools are places where students socialize, build friendships, develop communication skills, and receive emotional support. During the pandemic, we saw firsthand the toll isolation took on students’ mental health. Educators stepped up to provide stability, connection, and care during an incredibly uncertain time.

Reopening schools also allowed parents and guardians to return to work, helping families regain financial stability and strengthening our broader community. Teachers made that possible by showing up each day despite the health risks and evolving challenges. They adapted instruction, implemented safety protocols, and supported students academically and emotionally.

The funding mechanism in H.B. 1937, HD1 appropriately focuses on the visitor industry rather than placing additional financial strain on local families. By closing the wholesale tax loophole used by rental car companies for high-utilization, revenue-generating fleet vehicles, the bill ensures fairness while generating the funds needed for educator hazard pay.

This measure recognizes the essential role educators played in keeping our communities functioning during a global crisis. I respectfully urge the committee to pass HB 1937, HD1 in support of our public educators and the students and families they serve.

Mahalo,

Megan Medley

Iao Intermediate / Baldwin Complex / Maui

HB-1937-HD-1

Submitted on: 2/18/2026 8:49:06 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Matthew Yamada	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any

additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,

Matthew Yamada

Ewa Makai Middle/Leeward District

TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION

RE: HB 1937, HD1 – RELATING TO TAXES, Thursday, February 19, 2026, 2:00 p.m.

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I **strongly support** HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hardworking local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases.

H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Much Mahalo,

Jennifer De Silva Stevens

Kohala Middle School/West Hawaii District

HB-1937-HD-1

Submitted on: 2/18/2026 8:49:41 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
William D Pacheco	Individual	Support	Written Testimony Only

Comments:

TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION
RE: HB 1937, HD1 – RELATING TO TAXES, Thursday, February 19, 2026, 2:00 p.m.
Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hardworking local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases.

H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,

William D Pacheco

Nanakuli High and Inter / Leeward District

HB-1937-HD-1

Submitted on: 2/18/2026 8:58:46 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Helen Kong	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee, I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,

Helen Kong

Leeward District

HB-1937-HD-1

Submitted on: 2/18/2026 9:06:15 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Knute Hirohata	Individual	Support	Written Testimony Only

Comments:

TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION

RE: HB 1937, HD1 – RELATING TO TAXES (Due by Wed 2/18, 2:00 p.m.)

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,

Mr. Knute Hirohata

August Ahrens Elementary

Waipahu/Pearl City Complex
Leeward District

HB-1937-HD-1

Submitted on: 2/18/2026 9:10:18 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Eleyne Fia	Individual	Support	Written Testimony Only

Comments:

**TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION
RE: HB 1937, HD1 – RELATING TO TAXES**

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis. The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked directly with our children and families during the COVID-19 pandemic.

Mahalo,
Eleyne Fia
James Campbell High School, Leeward District

HB-1937-HD-1

Submitted on: 2/18/2026 9:10:27 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Allie Kuamoo-Castro	Individual	Support	Written Testimony Only

Comments:

Aloha kākou,

My name is Allie Kuamo‘o-Castro and I am a public school teacher on the Wai‘anae coast. During the pandemic, I was required to return to campus and teach face to face with students while the rest of the world (non-essential government employees) was able to work from home or at staggered times to ensure their own safety. I encountered hundreds of students a day and did so because I love my job and I believe these children deserved an education. Because of this sacrifice my colleagues and I made parents were given time to work and business could continue to run. Our union, Bargain Unit 05 did not get any hazard pay, while our HGEA, Bargain Unit 03, counter parts did. We were in those classes with those employees and students and risked infection, and for some people death. I am in support of bill 1937.

HB-1937-HD-1

Submitted on: 2/18/2026 9:19:31 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Tammy Lantz	Individual	Support	Written Testimony Only

Comments:

TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION

RE: HB 1937, HD1 – RELATING TO TAXES (Due by Wed 2/18, 2:00 p.m.)

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,

Tammy Lantz

Leihoku Elementary/Leeward district

HB-1937-HD-1

Submitted on: 2/18/2026 9:22:17 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Jon Fia	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our children on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis. To be frank, it is quite a demoralizing feeling knowing that the teachers did not receive hazard pay while the other unions represented on campus did. Yet, we were the ones with the closest contact with the students. Some positions in the DOE actually received hazard pay and has zero contact with the students!

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families.

I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,
Jon Fia
Waipahu High School - Leeward District

TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION

RE: HB 1937, HD1 – RELATING TO TAXES, Thursday, February 19, 2026, 2:00 p.m.

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

During the pandemic I was a teacher at Kea'au Middle School. I was there. While many stayed safe behind screens, I was in the classroom every single day. I managed "A" and "B" teams of students, all of us wearing mask and hoping we wouldn't get COVID. I had to be super cautious when going home because both of my parents who live with me have diabetes. Everyday as a precaution I would go straight to the shower before having any contact with them. Being available physically and emotionally for my students was very important to me so i did show up everyday for them.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hardworking local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases.

H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,

Sommer Corpuz

Waiakea Elementary School

HB-1937-HD-1

Submitted on: 2/18/2026 9:26:26 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Cody Fisichelli	Individual	Support	Written Testimony Only

Comments:

TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION

RE: HB 1937, HD1 – RELATING TO TAXES, Thursday, February 19, 2026, 2:00 p.m.

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hardworking local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases.

H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,

Cody Fisichelli

University Laboratory School

HB-1937-HD-1

Submitted on: 2/18/2026 9:29:50 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Jennifer Lum	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee, I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,
Jen Lum
Pearl City High School/Leeward District

HB-1937-HD-1

Submitted on: 2/18/2026 9:30:32 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Briann Starkey	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to

public educators who served our keiki on the front lines during the COVID-19 pandemic. This

legislation honors the risks educators took by ensuring they are finally made whole for their

service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing

our hardworking local families. For too long, rental car companies have utilized a wholesale tax

loophole for vehicles that are the core of their retail business. These cars are high-utilization,

revenue-generating assets that agencies cycle through and sell after they have significantly

depreciated in value while avoiding the standard retail tax that residents are required to pay on

their own vehicle purchases.

H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the

standard rate. This provides an immediate solution for teacher hazard pay without placing any

additional burden on local families. I urge the committee to pass this measure in support of our

public educators who bravely worked during the COVID-19 pandemic.

Mahalo,

Briann Starkey

Kualapuu Public Conversion Charter School

HB-1937-HD-1

Submitted on: 2/18/2026 9:32:54 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Mark Shinjo	Individual	Support	Written Testimony Only

Comments:

TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION

RE: HB 1937, HD1 – RELATING TO TAXES (Due by Wed 2/18, 2:00 p.m.)

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,
Mark Shinjo
Pearl City High

HB-1937-HD-1

Submitted on: 2/18/2026 9:38:44 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Kareen Takushi	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee, I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators, including myself, who served our keiki on the front lines during the COVID-19 pandemic. This

legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hardworking local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases.

H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,

Kareen (Kalina) Takushi

Special Education Teacher

Kīpapa Elementary School/Central O‘ahu District

TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION

RE: HB 1937, HD1 – RELATING TO TAXES, Thursday, February 19, 2026, 2:00 p.m.

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I **strongly support** HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hardworking local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases.

H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,

Kim Virtudazo

James Campbell High School

HB-1937-HD-1

Submitted on: 2/18/2026 9:56:18 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Donelle Sakuma	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to the public educators who served as the backbone of our community during the COVID-19 pandemic.

My name is Donelle and I am a teacher in the Maui district. During the pandemic, I lived the "stress test" that this bill seeks to acknowledge. While I was responsible for my 4th-grade students at the time, I was also a parent to two elementary students at home. When we were called back to campus in the 2020-21 school year, the burden didn't disappear—it shifted. My father had to step in to watch my two children along with three other grandchildren so that I could return to the classroom.

The transition was not just emotional, but physical and financial:

- **Increased Risk:** I moved from teaching 4th grade to teaching 6th grade, where I was responsible for **150 students** on an alternating schedule. Despite following protocols, the high exposure led to me **contracting COVID-19 while working at school and also put my family at risk.**
- **Personal Privacy & Protocols:** To maintain my medical privacy, I complied with weekly swabbing and testing requirements, adding a layer of constant clinical surveillance to an already exhausted work week.
- **Financial Strain:** Like many local families, my household costs skyrocketed. With everyone home, our electricity and food bills were significantly higher, and my long commute, remained a constant financial drain.

This legislation is unique because it honors our risks without asking local families to pay the bill. By closing the wholesale tax loophole for rental car companies, we are asking the visitor industry to contribute fairly. These rental fleets are high-revenue assets that should be taxed at the standard retail rate, just as any resident is required to do when purchasing a vehicle.

Passing HB 1937, HD1 is a matter of fairness—both in how we fund our state and how we treat the educators who showed up for Hawaii’s keiki during a global crisis. I urge the committee to pass this measure.

Mahalo,

Donelle Sakuma

Iao Intermediate School

Wailuku, Maui, Hawaii

TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION

RE: HB 1937, HD1 – RELATING TO TAXES, Thursday, February 19, 2026, 2:00 p.m.

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I **strongly support** HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hardworking local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases.

H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,



Larrilynn Holu Tamashiro

Ka Waihona o ka Na'auao PCS/Leeward District

HB-1937-HD-1

Submitted on: 2/18/2026 10:25:04 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

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

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee, I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis. The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,
Neal Sakaue
Aiea High School/Central District

HB-1937-HD-1

Submitted on: 2/18/2026 10:26:22 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Raymond K Makua	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee, I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis. The funding for this compensation correctly focuses on the visitor industry rather than taxing our hardworking local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases.

H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,

Raymond Makua

Ke Kula Kaiapuni 'o Anuenue/Honolulu

HB-1937-HD-1

Submitted on: 2/18/2026 10:28:59 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Brad Kusunoki	Individual	Support	Written Testimony Only

Comments:

Dear Chair Woodson, Vice Chair La Chica, and honorable Representative of the Committee on Education,

Please support the HB1937, HD1. During the COVID-19 pandemic, educators were asked to step far beyond their job descriptions, transforming classrooms into front-line essential service hubs. While the world stayed home to mitigate risk, teachers returned to school buildings, often in poorly ventilated spaces with large groups of unvaccinated students, to ensure the continuity of our children’s education. This work was not just professionally taxing; it was physically and psychologically hazardous. Many of us spent our own funds on PPE and plexiglass while carrying the constant weight of potentially bringing a life-threatening virus home to our families. Providing hazard pay is more than just a financial gesture; it is a long-overdue acknowledgment of the selfless service and personal risks educators endured to sustain our community during its most vulnerable hour.

Brad Kusunoki, Educator-Alvah Scott Elementary School

HB-1937-HD-1

Submitted on: 2/18/2026 10:41:10 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
melisange Ouellet Beaucaire	Individual	Support	Written Testimony Only

Comments:

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

My name is Melisange Ouellet-Beaucaire and I have been a teacher on O‘ahu for 8 years. I am writing today to express my **strong support for HB 1937, HD1.**

During the height of the COVID-19 pandemic, while much of the world was told to stay home for safety, Hawai‘i’s public educators were on the front lines. We navigated the fear of a global health crisis to ensure our *keiki* didn’t lose their connection to learning or their community.

Why This Matters

For many of us on the ground, the "front lines" weren't just a metaphor. We were:

- Distributing physical learning packets and technology to families.
- Managing classrooms with evolving safety protocols and high-risk exposure.
- Providing emotional and academic stability for students during a time of collective trauma.
- As our own family members had covid and I personally suffered from severe long-term side effects from covid and still showed up to work.

Honor the Risk

This bill is about more than just a paycheck; it is about **equity and recognition.** This legislation honors the genuine risks educators took by ensuring we are finally made whole for our service. Many other essential workers received hazard pay for their sacrifices, and it is only right that the educators who kept our school system from collapsing are afforded the same respect.

Providing this long-overdue compensation sends a clear message to our teaching force: **your health, your safety, and your dedication to Hawai‘i’s future are valued.**

I urge you to pass **HB 1937, HD1** to finally close this chapter with the fairness and dignity our educators deserve.

Mahalo nui loa for your time and for your support of our schools.

HB-1937-HD-1

Submitted on: 2/18/2026 10:58:33 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Jeffrey Uyeda	Individual	Support	Written Testimony Only

Comments:

**TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION
RE: HB 1937, HD1 – RELATING TO TAXES (Due by Wed 2/18, 2:00 p.m.)
Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,**

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,
Jeffrey Uyeda
Special Education Teacher

Pearl City High School/ Leeward District

HB-1937-HD-1

Submitted on: 2/18/2026 12:06:37 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Brandy Pumehana Henderson-De Ramos	Individual	Support	Written Testimony Only

Comments:

**TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION
RE: HB 1937, HD1 – RELATING TO TAXES (Due by Wed 2/18, 2:00 p.m.)**

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,
I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,
Brandy Pumehana Henderson-De Ramos
Ka Waihona o ka Na‘auao, PCS / Leeward District

TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION

RE: HB 1937, HD1 – RELATING TO TAXES, Thursday, February 19, 2026, 2:00 p.m.

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hardworking local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases.

H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,

Michele A. Baldovi, School Counselor
Likelike Elementary School

HB-1937-HD-1

Submitted on: 2/18/2026 11:04:12 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Brianna wianecki	Individual	Support	Written Testimony Only

Comments:

Working as a teacher during COVID-19 was very hazardous. Teachers had to be in classrooms with many students every day, even when the virus was spreading quickly. It was hard to keep young students apart from each other, and not all students could wear masks properly or follow safety rules all the time. Teachers were exposed to germs for many hours a day, which increased their risk of getting sick. Many teachers were also worried about bringing the virus home to their families.

In addition to health risks, teachers faced many new challenges. They had to quickly learn how to teach online while also helping students in person. This meant longer work hours, more stress, and constant changes in rules and schedules. Teachers cleaned classrooms, reminded students about safety rules, and tried to comfort students who felt scared or confused. They worked hard to make sure learning continued, even during a very uncertain time.

Because teachers risked their health and took on extra responsibilities, they deserve hazard pay. Hazard pay is extra money given to workers who do dangerous jobs. During COVID-19, teachers were on the front lines, just like many other essential workers. They showed courage, care, and dedication to their students. Paying teachers hazard pay would recognize their sacrifices and show respect for the important role they played during the pandemic.

HB-1937-HD-1

Submitted on: 2/18/2026 11:10:24 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Jo Ann Mastin	HSTA	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides overdue hazard pay compensation to public educators who served our communities and their children during the COVID-19 pandemic.

This legislation honors the risks educators took by ensuring they are recognized and compensated for their service during the global crisis.

The funding for the payment focuses on the visitor industry rather than taxing our local families.

Rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases.

H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families.

I urge the committee to pass this measure in support of our public educators who worked during the COVID-19 pandemic.

Mahalo,

Jo Ann Mastin

Leeward District (James Campbell HS)

HB-1937-HD-1

Submitted on: 2/18/2026 11:04:39 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Lori Hoover	HSTA	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

In addition to being stripped of our annual 3 credits (21 hours) for advancement we were denied hazard pay during COVID. I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any

additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,

Lori Hoover

Ewa Makai Middle/Leeward District

HB-1937-HD-1

Submitted on: 2/18/2026 11:14:55 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Ryan Karwiel	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee, I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,
Ryan Karwiel
Highlands Inter. /Leeward

HB-1937-HD-1

Submitted on: 2/18/2026 11:16:48 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Kele Sipman	Individual	Support	Written Testimony Only

Comments:

**TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION
RE: HB 1937, HD1 – RELATING TO TAXES**

Thursday, February 19, 2026, 2:00 p.m.

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

My name is Kele Sipman and I am a public school teacher and Native Hawaiian who served our keiki throughout the COVID-19 pandemic. I am writing in strong support of HB 1937, HD1, which provides long-overdue hazard pay for public educators who remained committed to our students during one of the most difficult and painful periods in our state’s history.

During the pandemic, educators were asked to do the impossible. We transitioned overnight to distance learning, delivered meals and supplies, supported families through crisis, and eventually returned to in-person classrooms without certainty about the risks we carried home. We showed up because our students needed stability, routine, and connection.

For me, the risks were not abstract. During this time, I was also a caretaker for my grandfather. He passed away during COVID, and to this day our family does not know if his death was connected to illness that may have been brought home. That uncertainty is something I will carry with me always. Many educators across Hawai‘i balanced similar fears caring for kupuna, children, and medically vulnerable family members while continuing to serve in our schools.

As a Native Hawaiian educator, I witnessed how deeply COVID impacted our communities. Our schools are more than places of learning; they are pillars of support for our ‘ohana. We continued working because our keiki deserved consistency and care, even when we were afraid.

Hazard pay is not a bonus. It is recognition of the very real risks educators accepted in order to serve Hawai‘i’s children. This legislation acknowledges the sacrifices made by teachers, educational assistants, and school staff who stood on the front lines for our communities.

I also support the funding mechanism in this bill. Addressing the long-standing tax treatment of rental vehicle fleets creates fairness without placing additional burden on local families. Ensuring these revenue-generating fleet purchases are taxed at the standard rate provides a responsible and equitable funding source for this long-overdue compensation.

Passing HB 1937, HD1 sends a clear message that Hawai'i values its educators and honors the sacrifices made for our keiki and our kupuna.

I respectfully urge you to support this measure.

Mahalo for the opportunity to testify.

Name

Kele Sipman

Iao School

HB-1937-HD-1

Submitted on: 2/18/2026 11:29:34 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Michelle O'Byrne	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Committee Members,

I stand in strong support of HB 1937, HD1. Our public educators are the backbone of our community. During the COVID-19 pandemic, they faced unprecedented risks to ensure our keiki stayed educated and supported.

HB 1937, HD1 is a fair way to fund the hazard pay these teachers earned. By requiring rental car agencies to pay the same standard retail tax that our local families pay on vehicle purchases, we can generate the necessary funds to support our teachers. It is only right that the visitor industry—which relies on our infrastructure—contributes its fair share to help the people who serve Hawaii's children.

I respectfully ask for your "Yes" vote on this measure to support our educators and keep the tax burden off our local families.

Sincerely,

Michelle O'Byrne

Hawaii DOE Educator

HB-1937-HD-1

Submitted on: 2/18/2026 11:33:13 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Melanie Pokakaa	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee, I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard-working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value, while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 ensures fairness by taxing these rental fleet acquisitions at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,
Melanie Pokakaa
Waianae Elementary School - Nanakuli Waianae Complex

HB-1937-HD-1

Submitted on: 2/18/2026 11:49:55 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Myles Okoji	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis. The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,
Myles Okoji
Kapolei High School

HB-1937-HD-1

Submitted on: 2/18/2026 12:51:50 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

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

Comments:

TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION

RE: HB 1937, HD1 – RELATING TO TAXES, Thursday, February 19, 2026, 2:00 p.m.

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hardworking local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases.

H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,

Susan Racoma

Leihoku Elementary/Leeward

HB-1937-HD-1

Submitted on: 2/18/2026 12:52:13 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Crystal Ivey	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hardworking local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated, while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases.

H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo for your consideration in this matter,

Crystal Ivey

HB-1937-HD-1

Submitted on: 2/18/2026 12:55:03 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Alexa Dunning	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,
Alexa Dunning
Leihoku Elementary/ Leeward

HB-1937-HD-1

Submitted on: 2/18/2026 1:04:49 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Jacob Anthony Kaumualii Titcomb	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis. The funding for this compensation correctly focuses on the visitor industry rather than taxing our hardworking local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,
Kaumuali'i Titcomb
Ke Kula Kaiapuni 'o Ānuenue, Honolulu District

HB-1937-HD-1

Submitted on: 2/18/2026 1:19:47 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Noi Nakano	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee, I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

During this time, I was a preschool special education teacher. I had total of 7 students with special needs. Many of my students were first year students ranging from 3 to 5 years old. These years are developmentally important for them as they are learning how to socialize, learning to speak, social behaviors, and interact with their peers. However, it was very difficult to work with them as we had to work with these students using a mask, worrying for our safety as well as our loved ones.

Mahalo,
Noi Nakano

August Ahrens Elementary

HB-1937-HD-1

Submitted on: 2/18/2026 1:22:01 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Nikki Miller	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay for public educators who served our keiki during the COVID-19 pandemic.

As an educator working on the front lines, I became sick, and my daughter also became ill due to our exposure. Despite the risks to our own families, we continued to show up for our students. This bill honors those sacrifices.

The measure fairly funds this compensation by closing a tax loophole used by rental car companies, rather than placing additional burdens on local families. Taxing rental fleet vehicles at the standard rate creates a reasonable solution to provide hazard pay.

I respectfully urge you to pass this bill in support of our educators.

Mahalo,

Nikki Miller

Kipapa Elementary School; Central District

HB-1937-HD-1

Submitted on: 2/18/2026 1:22:05 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Kimberly Shinsato	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay for public educators who served our keiki during the COVID-19 pandemic.

As an educator working on the front lines, I became sick, and my daughter also became ill due to our exposure. Despite the risks to our own families, we continued to show up for our students. This bill honors those sacrifices.

The measure fairly funds this compensation by closing a tax loophole used by rental car companies, rather than placing additional burdens on local families. Taxing rental fleet vehicles at the standard rate creates a reasonable solution to provide hazard pay.

I respectfully urge you to pass this bill in support of our educators.

Mahalo,

Kimberly Shinsato

Kipapa Elementary School/Central District

HB-1937-HD-1

Submitted on: 2/18/2026 1:22:31 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Erin Ibaan	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay for public educators who served our keiki during the COVID-19 pandemic.

Mahalo,

Erin

Central District- Kipapa Elementary

HB-1937-HD-1

Submitted on: 2/18/2026 1:22:30 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Lynn Uehara	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay for public educators who served our keiki during the COVID-19 pandemic

I respectfully urge you to pass this bill in support of our educators.

Mahalo,

Lynn Uehara

Kipapa Elementary School

Central District

HB-1937-HD-1

Submitted on: 2/18/2026 1:22:31 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Daveylene West	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay for public educators who served our keiki during the COVID-19 pandemic.

Mahalo,

Daveylene West

Kipapa Elementary School/Central District

HB-1937-HD-1

Submitted on: 2/18/2026 1:22:34 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Lori Harris	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay for public educators who served our keiki during the COVID-19 pandemic.

Despite the risks to our own families, we continued to show up for our students. This bill honors those sacrifices.

The measure fairly funds this compensation by closing a tax loophole used by rental car companies, rather than placing additional burdens on local families. Taxing rental fleet vehicles at the standard rate creates a reasonable solution to provide hazard pay.

I respectfully urge you to pass this bill in support of our educators.

Mahalo,

Lori Harris

Kipapa School / Central District

HB-1937-HD-1

Submitted on: 2/18/2026 1:22:45 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Sierra Johnson-Settles	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay for public educators who served our keiki during COVID-19 pandemic.

Mahalo,

Sierra Johnson-Settles

Kipapa Elementary School/Central District

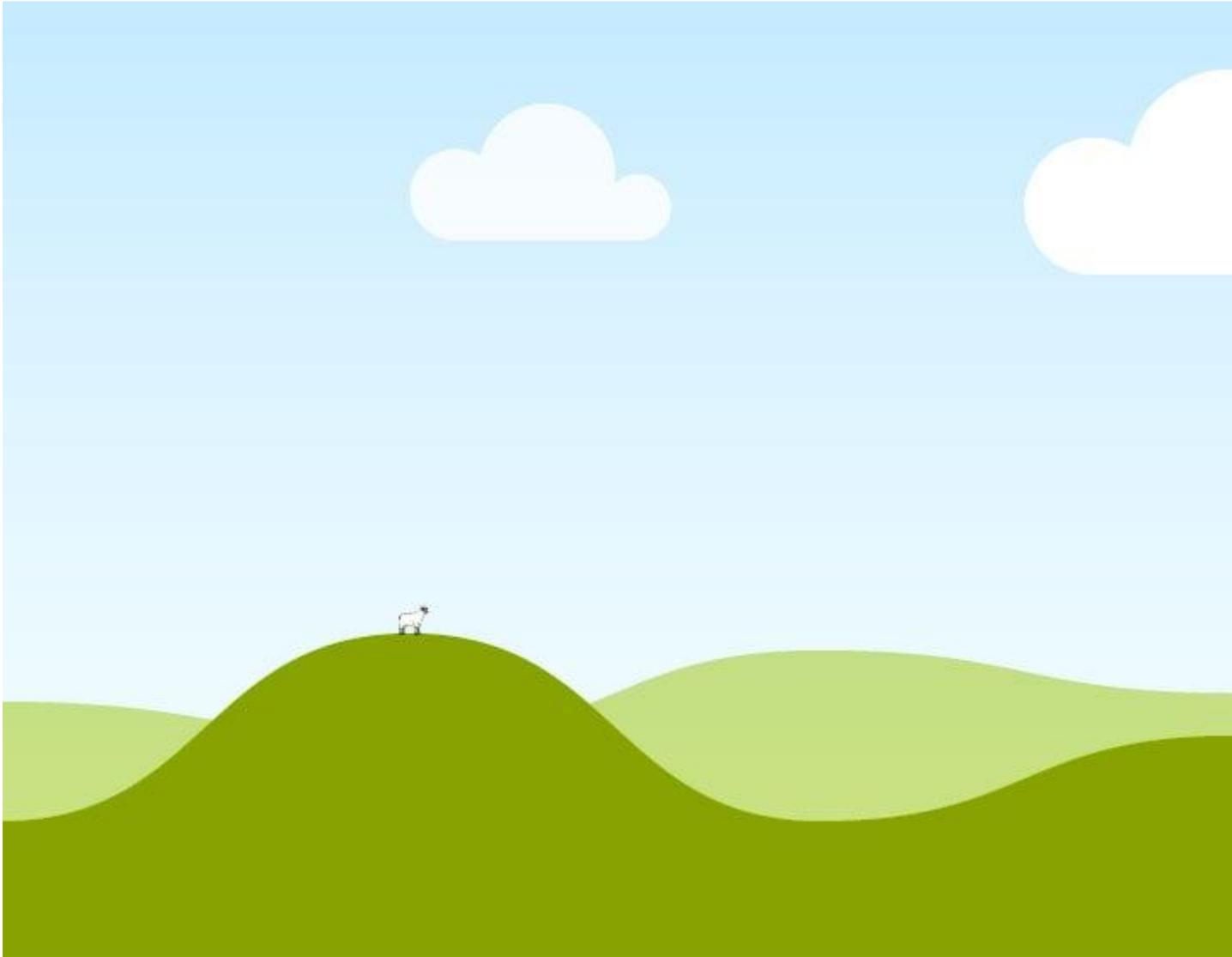
HB-1937-HD-1

Submitted on: 2/18/2026 1:22:59 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Tricia Ho	Individual	Support	Written Testimony Only

Comments:



Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay for public educators who served our keiki during the COVID-19 pandemic.

Mahalo,

Tricia Ho

Kipapa Elementary/Central District

HB-1937-HD-1

Submitted on: 2/18/2026 1:23:29 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Alison Hartle	Individual	Support	Written Testimony Only

Comments:

TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION

RE: HB 1937, HD1 – RELATING TO TAXES, Thursday, February 19, 2026, 2:00 p.m.

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I am writing to strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring that they, and not just their coworkers, are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hardworking local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases.

H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo nui,

Alison Hartle

University Laboratory School (A New Century Charter School)/Honolulu

HB-1937-HD-1

Submitted on: 2/18/2026 1:23:50 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Sherrice Munechika	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay for public educators who served our keiki during the COVID-19 pandemic.

As an educator working on the front lines, I became sick, and my daughter also became ill due to our exposure. Despite the risks to our own families, we continued to show up for our students. This bill honors those sacrifices.

The measure fairly funds this compensation by closing a tax loophole used by rental car companies, rather than placing additional burdens on local families. Taxing rental fleet vehicles at the standard rate creates a reasonable solution to provide hazard pay.

I respectfully urge you to pass this bill in support of our educators.

Mahalo,

Sherrice Munechika

Kipapa Elementary/Central District

TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION

RE: HB 1937, HD1 – RELATING TO TAXES, Thursday, February 19, 2026, 2:00 p.m.

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I **strongly support** HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hardworking local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases.

H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,

Crystal Peralta

August Ahrens Elementary School/ Leeward District

HB-1937-HD-1

Submitted on: 2/18/2026 1:24:17 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Diane Iha	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay for public educators who served our keiki during the COVID-19 pandemic. I was teaching some of my students online and had special needs students in my room at the same time.

As an educator working on the front lines, I became sick, and put my son and husband at risk too. Despite the risks to our own families, we continued to show up for our students. This bill honors those sacrifices.

The measure fairly funds this compensation by closing a tax loophole used by rental car companies, rather than placing additional burdens on local families. Taxing rental fleet vehicles at the standard rate creates a reasonable solution to provide hazard pay.

I respectfully urge you to pass this bill in support of our educators.

Mahalo,

Diane Iha

Kipapa Elementary/Central District

HB-1937-HD-1

Submitted on: 2/18/2026 1:24:30 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Janis Tolentino	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay for public educators who served our keiki during the COVID-19 pandemic.

As an educator working on the front lines, I became sick, and my daughter also became ill due to our exposure. Despite the risks to our own families, we continued to show up for our students. This bill honors those sacrifices.

The measure fairly funds this compensation by closing a tax loophole used by rental car companies, rather than placing additional burdens on local families. Taxing rental fleet vehicles at the standard rate creates a reasonable solution to provide hazard pay.

I respectfully urge you to pass this bill in support of our educators.

Mahalo,

Janis Tolentino

Kipapa Elementary/Central District

HB-1937-HD-1

Submitted on: 2/18/2026 1:24:32 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Colleen Fujioka	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay for public educators who served our Keiki during the COVID-19 pandemic.

Mahalo,

Colleen Fujioka

Kipapa Elementary School/Central District

HB-1937-HD-1

Submitted on: 2/18/2026 1:25:23 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Mana Kalohelani	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay for public educators who served our keiki during the COVID-19 pandemic.

I strongly support HB 1937, HD1, which provides long-overdue hazard pay for public educators who served our keiki during the COVID-19 pandemic.

As an educator working on the front lines, I had friends and family members who became sick, and I was unable to see my grandfather who passed away due to other illnesses, because I was a "front line worker". Despite the risks to our own families, we continued to show up for our students. This bill honors those sacrifices.

The measure fairly funds this compensation by closing a tax loophole used by rental car companies, rather than placing additional burdens on local families. Taxing rental fleet vehicles at the standard rate creates a reasonable solution to provide hazard pay.

I respectfully urge you to pass this bill in support of our educators.

Mahalo,

Mana Kalohelani

Kipapa Elementary School/ Mililani

HB-1937-HD-1

Submitted on: 2/18/2026 1:25:59 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Angela Boswell	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair Martinez, and Members of the Committee,

My name is Angela Boswell and I am an educator. I am writing to you today to express my strong support for HB 1937, HD1, which provides long-overdue hazard pay for public educators who served our keiki during the COVID-19 pandemic.

While the conversation around hazard pay often focuses on the general risks of the time, I want to share the specific, high-stakes reality I faced as a pregnant educator. During the height of the pandemic, I was navigating a high-risk IVF pregnancy. At the time, there were no known effects or data regarding how COVID-19 impacted IVF pregnancies, yet I was expected to be in the classroom.

My situation was uniquely precarious:

- **Medical Risk:** My doctor explicitly advised me that contracting COVID-19 could potentially result in a miscarriage.
- **In-Person Requirements:** I was required to work with a full class of students in person.
- **The Unknown:** I was expected to perform my duties in a classroom setting without any scientific certainty regarding the safety of my unborn child.

The stress of choosing between my career and the safety of my pregnancy was a burden no educator should have been asked to carry without recognition. This bill is about more than just a paycheck; it is about acknowledging the actual physical and emotional hazards we endured to keep our education system functioning during a global crisis.

I urge you to pass HB 1937, HD1 to finally provide the recognition and hazard pay that Hawaii's educators earned during an impossibly difficult time.

Mahalo for your time and for considering my testimony.

Sincerely,

Angela Boswell - Kipapa Elementary School/Central District

HB-1937-HD-1

Submitted on: 2/18/2026 1:26:09 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Cory Ann Kaimuloa	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

During the pandemic, I had to work in a first grade classroom where most of the students were unvaccinated. I was very worried that I would bring COVID home to my health compromised parents. My dad had just had a triple bypass and my mom has chronic conditions that affect her on the daily. I would come home from work and make sure to strip down and wash my clothes to be sure the virus would not spread. It was very stressful.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hardworking local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases.

H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Sincerely,

Cory Ann Kaimuloa

Kipapa Elementary School

HB-1937-HD-1

Submitted on: 2/18/2026 1:26:14 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Adela Almodovar	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay for public educators who served our keiki during the COVID-19 pandemic.

As an educator working on the front lines, I became sick, as well as my other 5 family members became ill due to our exposure. Despite the risks to our own families, we continued to show up for our students. This bill honors those sacrifices.

The measure fairly funds this compensation by closing a tax loophole used by rental car companies, rather than placing additional burdens on local families. Taxing rental fleet vehicles at the standard rate creates a reasonable solution to provide hazard pay.

I respectfully urge you to pass this bill in support of our educators.

Mahalo,

Adela Almodovar

Kipapa/Central District

HB-1937-HD-1

Submitted on: 2/18/2026 1:26:24 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Manford Realin	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, whic provides long-overdue hazard pay for public educators who served our keiki during the COVID-19 pandemic.

Mahalo,

Manford Realin

Kipapa Elementary/Mililani

HB-1937-HD-1

Submitted on: 2/18/2026 1:26:39 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Kiana Wong	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay for public educators who served our keiki during the COVID-19 pandemic.

Mahalo,

Kiana Wong

Kipapa Elementary School, LMW

HB-1937-HD-1

Submitted on: 2/18/2026 1:26:40 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Kanoemaileokalani Keaweehu	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee, I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any

HB-1937-HD-1

Submitted on: 2/18/2026 1:27:48 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Julie Suenaga	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Commitee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay for public educators who served our keiki during the Covid-19 pandemic.

Mahalo,

Julie Suenaga

Kipapa Elementary/ Central District

HB-1937-HD-1

Submitted on: 2/18/2026 1:28:10 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Alisa Hamasaki	Individual	Support	Written Testimony Only

Comments:

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hardworking local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases.

H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Thank you,

Teacher and community member

Alisa Hamasaki

HB-1937-HD-1

Submitted on: 2/18/2026 1:28:21 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

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

Comments:

Aloha CHair Woodsen, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which is long- overdue hazard pay for public educators who served our keiki during the Covid 19 pandemic.

Mahalo,

Michelle Morris

Kipapa ElementarySchool

HB-1937-HD-1

Submitted on: 2/18/2026 1:28:35 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Nicole H. Stensgaard	Individual	Support	Written Testimony Only

Comments:

I support this bill because I worked the entire duration of the COVID 19 pandemic putting myself and my entire family at risk of sickness during a very uncertain time.

HB-1937-HD-1

Submitted on: 2/18/2026 1:28:46 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Cheyne Obara	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay for public educators who served our keiki during the COVID-19 pandemic.

Mahalo,

Cheyne Obara

Kipapa Elementary School / Central District

HB-1937-HD-1

Submitted on: 2/18/2026 1:29:51 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Nicholle Meno	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,
Nicholle Meno

HB-1937-HD-1

Submitted on: 2/18/2026 1:31:09 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Cheryl Mori	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB1937, HD1, which provides long-overdue hazard pay for public educators who served our keiki during the COVID-10 pandemic.

Mahalo,

Cheryl Mori

Kipapa Elementary School/Central District

HB-1937-HD-1

Submitted on: 2/18/2026 1:31:11 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Breana Seaman	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support bill HB 1937, which provides long-overdue hazard pay for our classroom educators that worked during the COVID-19 pandemic.

At the time, I was working part time in Hawaii Public Schools as an EL teacher with two immunocompromised elders living in my household. I saw in person the risk that those classroom teachers took upon themselves and their own families to service our keiki.

This bill would recognize the sacrifices. I respectfully urge you to pass this bill to support our educators.

Mahalo,

Breana Seaman

Kipapa Elementary School

HB-1937-HD-1

Submitted on: 2/18/2026 1:31:46 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
DG	DOE (HSTA)	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay for public educators who served our keiki during the COVID-19 pandemic.

As a special education educator working on the front lines, I became sick, and my husband, son and daughter also became ill due to my exposure. In the beginning of the school year, Special Education Teachers were the only teachers providing face-to-face in person instruction, while general educators were providing online instruction. My family and I were scared to expose my mother-in-law as she was recovering from ovarian cancer in January of 2021. Despite the risks to our own families, we continued to show up for our students. This bill honors those sacrifices.

The measure fairly funds this compensation by closing a tax loophole used by rental car companies, rather than placing additional burdens on local families. Taxing rental fleet vehicles at the standard rate creates a reasonable solution to provide hazard pay.

I respectfully urge you to pass this bill in support of our educators.

Thank you,

D

Kipapa Elementary

HB-1937-HD-1

Submitted on: 2/18/2026 1:32:15 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Sandra Hashida	Individual	Support	Written Testimony Only

Comments:

Honorable Chair Woodson, Vice Chair La Chica, and Members of the Committee;

I strongly support HB1937 HD1, which provides funding for hazard pay for public educators who taught students during the Covid-19 pandemic. The stress that educators experienced during that time was substantial. Some teachers had to pivot to teach online, while special educators, like myself, taught students both online and in-person, at the same time. Teachers had to forgo their own and their families' health and safety to teach students in person.

HB-1937-HD-1

Submitted on: 2/18/2026 1:31:59 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Tristen Kumashiro	Individual	Support	Written Testimony Only

Comments:

Aloha Chairperson Woodson, Vice Chair La Chica, and members of the Committee,

I strongly support HB1937, which provides long-overdue hazard pay for public educators who served Hawai'i keiki during the COVID-19 pandemic.

As an educator working on the front lines, I was pregnant for the first time. I became sick and continued to put myself, my own family, and unborn baby at risk. Despite the risk factors, I continued to show up for my students. This bill honors my sacrifice.

The measure fairly funds this compensation by closing a tax loophole used by rental car companies, rather than placing additional burdens on local families. Taxing rental fleet vehicles at the standard rate creates reasonable solutions to provide hazard pay.

I respectfully urge you to pass this bill in support of our educators.

Mahalo,

Tristen Kumashiro

Kipapa Elementary School/ Central District

HB-1937-HD-1

Submitted on: 2/18/2026 1:32:31 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
CS	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay for public educators who served our keiki during the COVID-19 pandemic.

We work with special needs preschool students, many of whom are non-verbal and unable to tell their parents they aren't feeling well. They would come to school with fevers. Parents did not always come to pick them up right away - some did not even answer the phones. One parent even argued with the health nurse that his non-verbal son has a body temperature that is typically high. Many of our kids could not tolerate wearing a mask, putting the other kids and ourselves at risk as young children do not know how to cover up their coughs and sneezes. Many of them need one-to-one help and close supervision, which forced us to be close to them (within the 6 feet social distance range) and in the line of fire. It was one of the most stressful periods ever as I am immunocomprised as well as members of my family, but it was something we were mandated to do because it was the only way to meet the needs of this special group of students.

Mahalo,

S

Kipapa Elementary/Central District

HB-1937-HD-1

Submitted on: 2/18/2026 1:34:49 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Christy Nakamura	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee, I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,
Christy Nakamura
Leihoku Elementary/Leeward

HB-1937-HD-1

Submitted on: 2/18/2026 1:39:23 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Joyce Nakamura	Individual	Support	Written Testimony Only

Comments:

**TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION
RE: HB 1937, HD1 – RELATING TO TAXES
Thursday, February 19, 2026, 2:00 p.m.**

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

I remember spending countless hours preparing for online learning sessions in the hope that all of my first graders would log in. It was hard, but well worth it when I saw my students online. During that time, I knew I was safe, and my family was safe as well.

When school reopened and began accepting students again, I was very apprehensive. You see, I didn't want to contract COVID because I was the primary caregiver for my aging father. I remember those days when even a sneeze was alarming. Whenever I had any signs of illness, I had to stay away from my dad, leaving my four siblings—two of whom are teachers in the DOE—to step in and help. It was a very stressful time for all of us.

Please consider and pass H.B. 1937, HD1. I truly believe that this measure will support our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,
Joyce Nakamura
Nanaikapono Elementary

Mililani Resident

HB-1937-HD-1

Submitted on: 2/18/2026 1:44:03 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Mahealani Kiyan	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee, I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,
Mahealani Kiyan

Leihoku Elementary

Leeward District

HB-1937-HD-1

Submitted on: 2/18/2026 1:44:51 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

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

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis. The funding for this compensation correctly focuses on the visitor industry rather than taxing our hardworking local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases.

H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,
Laurie Blalock
Mililani High School / Central District

HB-1937-HD-1

Submitted on: 2/18/2026 1:44:36 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Denise Yamamoto	Individual	Support	Written Testimony Only

Comments:

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. As a counselor, we had to go over and beyond all measures to support our students and families during this stressful, unprecedented time. We had to implement completely new practices to adequately service all of our students. Not only were we counselors and teachers, but we were now video editors, content creators, digital media designers, etc. as we sought every which way to reach our students. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

HB-1937-HD-1

Submitted on: 2/18/2026 1:47:00 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Marc Nishimitsu	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,

Marc Nishimitsu

Ewa Makai Middle/Leeward District

Testimony for HB 1937

RE: HB1937, HD1- Relating to Taxes

Aloha Chair Woodson, Vice Chair Chica, and Members of the Committee,

I am writing to provide comments for HB 1937, HD1 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators who serve keiki on the front lines during Covid-19. This funding honors the risks educators took by ensuring they are compensated for their service.

This was a scary and unsure time of our lives that still has a long lasting impact. Teachers stepped up to the plate to serve the keiki though unsure of the outcome. We quickly had to learn new platforms, new ways to teach, and reach out to parents for IEP meetings to be held virtually. Some of us had small classes of at-risk students who would still come to school even with many classrooms empty while their peers used fully distance learning.

Myself, colleagues, and nearly all of our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill focuses on the visitor industry rather than taxing our hard working local families. Rental car companies have utilized a wholesale tax loophole for their retail business. The cars are revenue generating assets and sell after they depreciate their value. HB 1937, HD1 creates fairness by ensuring these rental fleets are taxed on the standard rate. This provides an immediate solution for teacher hazard pay without any additional burden on local families.

I urge the committee to pass this measure in support of our public educators who bravely worked during the Covid -19 pandemic.

Mahalo,
Michelle Hakes

Pearl City High School, Leeward District

HB-1937-HD-1

Submitted on: 2/18/2026 1:57:07 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
SeannaLynn Mahilum	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica and members of the committee,

I strongly support HB1937, HD1, which provides hazard pay compensation to public educators who served our keiki on the front lines, during the COVID 19 pandemic. Throughout an unprecedented and uncertain time we showed up every day for the students and families of Hawai'i. Educators took on roles beyond our descriptions. We became contact tracers, tech coordinators, and the frontline support systems for our school community. We did everything we could to keep students actively involved with school. This bill ensures the educators are made whole for their service and sacrifices during the pandemic.

Mahalo,

Seannalynn Mahilum

Mililani High School/ Central District

HB-1937-HD-1

Submitted on: 2/18/2026 1:57:11 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Melanie CV	Individual	Support	Written Testimony Only

Comments:

Aloha E Chairs Woodson, vice chair La Chica & committee members,

I strongly support HB 1937 HD1 which provides long overdue hazard pay compensation to public educators who serve our Keiki and have served during the COVID 19 pandemic. I worked at Lokelani Intermediate, and we did not close campus at all during the 2020-21 school year. I served 26 students in person throughout the school year. Though we encouraged PPE, I worked knowing that I was potentially exposing my own children and family members each day I worked.

The proposed legislation creates fairness by ensuring the car rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution without taxing local, hardworking families. For too long, rental car companies have exploited this loophole and it is due time to put working families and Keiki first.

Chair, Vice Chair and Committee members, mahalo for your hard work, your attention to this important issue.

Sincerely,

Melanie Chan-Vinoray, public school teacher since 2009

HB-1937-HD-1

Submitted on: 2/18/2026 6:55:16 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Kristy Wagatsuma	Individual	Comments	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis. The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,
Kristy Wagatsuma
Waikele Elementary/Leeward District

HB-1937-HD-1

Submitted on: 2/18/2026 3:11:53 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Jennifer Macadangdang	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee, I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,
Jennifer Macadangdang
Ewa Makai Middle/Leeward District

HB-1937-HD-1

Submitted on: 2/18/2026 7:22:22 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Josefina Lopez	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee, I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,
Josefina Lopez
Ewa Elementary/Campbell-Kapolei

HB-1937-HD-1

Submitted on: 2/18/2026 8:01:20 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Verona Holder	Individual	Support	Written Testimony Only

Comments:

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation recognizes the real risks educators carried and ensures they are finally made whole for their service during an unprecedented global crisis.

During the pandemic, I continued teaching in person while navigating constantly changing mandates and safety protocols. I implemented every new initiative, reassured families, and maintained stability for my students during a time of fear and uncertainty. I showed up every single day because my students needed consistency.

At the same time, I was managing an autoimmune disorder that I have lived with for the past 15 years. Exposure to a novel virus brought significant uncertainty about my own health. Each day I walked into my classroom knowing I was increasing my risk, yet I did not step away. I chose to be present for my students because that is what educators do.

Hazard pay is a recognition of risk. It acknowledges that educators were essential workers who assumed health uncertainties so that our schools and communities could continue functioning.

The funding mechanism in HB 1937, HD1 appropriately focuses on the visitor industry rather than placing additional strain on local families. For too long, rental car companies have benefited from a wholesale tax loophole for vehicles that are central to their retail business model. These high-utilization, revenue-generating assets are cycled through and sold after significant depreciation, while avoiding the standard retail tax that residents must pay when purchasing their own vehicles.

HB 1937, HD1 creates fairness by ensuring rental fleet acquisitions are taxed at the standard rate. This approach provides a responsible and equitable funding source for teacher hazard pay without adding burden to Hawai'i's hardworking families.

I respectfully urge the committee to pass this measure in support of public educators who remained committed to our keiki during one of the most uncertain times in modern history.

Mahalo for your consideration.

HB-1937-HD-1

Submitted on: 2/18/2026 8:16:51 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Dondra Ozaki	Individual	Support	Written Testimony Only

Comments:

**TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION
RE: HB 1937, HD1 – RELATING TO TAXES (Due by Wed 2/18, 2:00 p.m.)**

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee, I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,
Dondra Ozaki
Ewa Elementary School/ Leeward District

HB-1937-HD-1

Submitted on: 2/18/2026 8:22:25 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Laura Buller	Individual	Support	Written Testimony Only

Comments:

TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION

RE: HB 1937, HD1 – RELATING TO TAXES, Thursday, February 19, 2026, 2:00 p.m.

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hardworking local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases.

H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,

Laura L Buller

School/District

Molokai High/Hana,Lahaina, Lahaina, Molokai

HB-1937-HD-1

Submitted on: 2/18/2026 8:24:25 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Tracy Aki	Individual	Support	Written Testimony Only

Comments:

**TESTIMONY BEFORE THE HOUSE COMMITTEE ON EDUCATION
RE: HB 1937, HD1 – RELATING TO TAXES (Due by Wed 2/18, 2:00 p.m.)**

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee, I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic. This legislation honors the risks educators took by ensuring they are finally made whole for their service during the global crisis.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hard working local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases. H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,
Tracy Aki
Ewa Elementary/Leeward District

HB-1937-HD-1

Submitted on: 2/18/2026 9:28:37 PM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Kori Oros	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Woodson, Vice Chair La Chica, and Members of the Committee,

I strongly support HB 1937, HD1, which provides long-overdue hazard pay compensation to public educators who served our keiki on the front lines during the COVID-19 pandemic.

Teachers at my School including myself worked through exposures, getting sick, working while sick, contact tracing students and some are still grappling with long term health issues.

We showed up despite those risks, because that's who we are - we serve the public.

The funding for this compensation correctly focuses on the visitor industry rather than taxing our hardworking local families. For too long, rental car companies have utilized a wholesale tax loophole for vehicles that are the core of their retail business. These cars are high-utilization, revenue-generating assets that agencies cycle through and sell after they have significantly depreciated in value while avoiding the standard retail tax that residents are required to pay on their own vehicle purchases.

H.B. 1937, HD1 creates fairness by ensuring these rental fleet acquisitions are taxed at the standard rate. This provides an immediate solution for teacher hazard pay without placing any additional burden on local families. I urge the committee to pass this measure in support of our public educators who bravely worked during the COVID-19 pandemic.

Mahalo,

Kori Oros

HSTA Central Chapter President

Kipapa Elementary- central district

HB-1937-HD-1

Submitted on: 2/19/2026 10:13:51 AM

Testimony for EDN on 2/19/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Kim	Individual	Support	Written Testimony Only

Comments:

To: Senate Committee on Commerce and Consumer Protection
& Senate Committee on Hawaiian Affairs

Item: S.B. 2784 – Relating to Taxation
Position: Comments

Dear Chairs Keohokalole and Richards, III, and Honorable Committee Members,

I am writing to offer comments on S.B. 2784 and to respectfully urge the adoption of a Senate Draft 1 that includes language establishing a **Teacher Temporary Hazard Pay Special Fund**.

I support the intent of this bill to create a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL). At the same time, this measure presents a rare and appropriate opportunity for the State to finally address the long-overdue issue of hazard pay for Hawai‘i’s educators.

Throughout the COVID-19 pandemic, teachers across Hawai‘i continued to report to work in person to serve our keiki—often without adequate protections, clarity, or choice. Eligible members of Bargaining Unit 5 who worked between March 2020 and March 2022 did so at great personal risk. Providing **\$20,000 in temporary hazard pay** is not only justified—it is deserved.

I respectfully propose a balanced and reasonable compromise: that revenue generated under this bill be prioritized for teacher hazard pay for the first four years, with any remaining balances—and all revenue generated after July 1, 2030—directed to DHHL. This approach honors our commitment to both Hawai‘i’s educators and the Native Hawaiian community.

I would also like to share the personal impact of this period. Because I was required to return to in-person instruction, I placed myself—and my family—at risk. Although vaccination was not physically forced, the pressure was undeniable. I felt compelled to be vaccinated in order to continue serving Hawai‘i’s students. As a result, my husband also felt he had no choice but to be vaccinated. He has since developed serious health complications and is no longer able to work.

We are now a single-income household relying solely on my teacher’s salary. Despite holding a master’s degree in education and having over 20 years of experience, I have had to take on

multiple additional jobs to keep my family housed. I work a before- and after-school program in addition to teaching full time, apprentice as a nail technician on weekends, and drive Uber Eats after long school days. Still, the financial strain has been overwhelming.

During this time, my husband—desperate to buy us time while unemployed—used our home equity line of credit without my knowledge. We now face the burden of two mortgages. I am supporting three children, working multiple jobs, and doing everything possible to keep my family from becoming homeless. For the first time in my life, I had to rely on a food bank to feed my family.

This is the reality for many educators who answered the call to serve during the pandemic. Hazard pay will not erase what was lost, but it will provide long-overdue recognition, relief, and dignity to those who carried Hawai‘i through one of its most difficult periods.

I respectfully urge you to do the right thing and amend S.B. 2784 to include teacher hazard pay. Our educators showed up when Hawai‘i needed them most. Now, Hawai‘i must show up for them.

Mahalo for your time, consideration, and leadership.

Respectfully,

Kim Amodo
Educator, State of Hawai‘i