



EXECUTIVE CHAMBERS
KE KE'ENA O KE KIA'ĀINA

JOSH GREEN, M.D.
GOVERNOR
KE KIA'ĀINA

House Committee on Finance

Tuesday, March 03, 2026

10:00 a.m.

State Capitol, Conference Room 308 and Videoconference

In Support

House Bill No. 2306, Relating to Income Tax

Chair Todd, Vice Chair Takenouchi, and Members of the House Committee on Finance:

The Office of the Governor supports H.B. No. 2306, Relating to Income Tax. This bill repeals scheduled future changes to the standard deduction and income tax brackets under Act 46, SLH 2024; increases the child and dependent care tax credit applicable percentage; and extends the sunset of Act 163 amendments to the earned income tax credit and food/excise tax credit.

Recent federal government actions have reduced the State's revenue outlook by nearly **\$3 billion**. At the same time, federal tax changes enacted last year largely benefited higher-income households. This bill responds by preserving public resources needed to support essential services—such as SNAP and health care—while providing targeted tax relief for lower-income households and working families.

Importantly, this bill maintains a historic level of tax relief already in effect for all residents. Current tax relief provided under Act 46 would continue across all income levels, returning **\$1.5 billion** to Hawai'i families this year and **\$5.4 billion** over the next five years. By pausing additional scheduled tax cuts, however, the State would preserve approximately **\$1.8 billion** in general fund revenues by the end of fiscal year 2031.

This bill directs about **\$600 million** of those funds toward extending and strengthening targeted tax credits for those who need them most. Specifically, it extends through 2032 the Act 163 amendments that doubled the earned income tax credit and the food/excise tax credit, which are otherwise set to expire in 2027. The bill also triples the child and dependent care tax credit, allowing families to claim up to 50 percent of eligible child care expenses, compared to the current 15 percent. For many families, this level of support can be the deciding factor between staying home and being able to return to work.

Testimony of the Office of the Governor
H.B. No. 2306
March 03, 2026
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The Office of the Governor believes this bill is necessary to protect the State's long-term fiscal sustainability while continuing to support Hawaii's families amid ongoing economic uncertainty.

Mahalo for the opportunity to provide testimony on this measure.

JOSH GREEN M.D.
GOVERNOR

SYLVIA LUKE
LT. GOVERNOR



STATE OF HAWAII'
DEPARTMENT OF TAXATION

Ka 'Oihana 'Auhau
P.O. BOX 259

HONOLULU, HAWAII' 96809
PHONE NO: (808) 587-1540
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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. 2306, Relating to Income Tax

BEFORE THE:

House Committee on Finance

DATE: Tuesday, March 3, 2026

TIME: 10:00 a.m.

LOCATION: State Capitol, Room 308

Chair Todd, Vice-Chair Takenouchi, and Members of the Committee:

The Department of Taxation (DOTAX) supports H.B. 2306, an Administration measure, and offers the following comments for your consideration.

H.B. 2306 modifies several provisions of the income tax, including provisions relating to the standard deduction, income tax brackets, child and dependent care credit, earned income tax credit, and food/excise tax credit. The bill is necessary to ensure fiscal sustainability for the State, while providing targeted tax relief to low- and moderate-income households and working families.

Section 1 of the bill amends section 235-2.4, Hawaii Revised Statutes (HRS), by deleting the standard deduction amounts that apply to taxable years beginning after December 31, 2027, December 31, 2029, and December 31, 2030. Accordingly, the standard deduction amounts that apply to taxable years beginning after December 31, 2025 (\$16,000 for joint filers, \$12,000 for head of household, \$8,000 for single, and \$8,000 for married filing separate) will continue to be in effect.

Section 2 of H.B. 2306 amends section 235-51, HRS, by deleting the income tax bracket changes that apply to taxable years beginning after December 31, 2026, and December 31, 2028. Accordingly, the income tax brackets that apply to taxable years beginning after December 31, 2024, will continue to be in effect.

Section 3 of H.B. 2306 amends the child and dependent care credit in section 235-55.6(a)(2), HRS, by increasing the applicable percentage of employment-related expenses that may be claimed. The applicable percentages under current law, which range from 15 to 25 percent, will be increased under H.B. 2306 as follows:

Current Law				
AGI				%
		Not over	\$25,000	25%
Over	\$25,000	but not over	\$30,000	24%
Over	\$30,000	but not over	\$35,000	23%
Over	\$35,000	but not over	\$40,000	22%
Over	\$40,000	but not over	\$45,000	21%
Over	\$45,000	but not over	\$50,000	20%
Over	\$50,000			15%

H.B. 2306				
AGI				%
		Not over	\$150,000	50%
Over	\$150,000	but not over	\$153,000	49%
Over	\$153,000	but not over	\$156,000	48%
Over	\$156,000	but not over	\$159,000	47%
Over	\$159,000	but not over	\$162,000	46%
Over	\$162,000	but not over	\$165,000	45%
Over	\$165,000	but not over	\$168,000	44%
Over	\$168,000	but not over	\$171,000	43%
Over	\$171,000	but not over	\$174,000	42%
Over	\$174,000	but not over	\$177,000	41%
Over	\$177,000	but not over	\$180,000	40%
Over	\$180,000	but not over	\$183,000	39%
Over	\$183,000	but not over	\$186,000	38%
Over	\$186,000	but not over	\$189,000	37%
Over	\$189,000	but not over	\$192,000	36%
Over	\$192,000	but not over	\$195,000	35%
Over	\$195,000	but not over	\$198,000	34%

Over \$198,000	but not over \$201,000	33%
Over \$201,000	but not over \$204,000	32%
Over \$204,000	but not over \$207,000	31%
Over \$207,000	but not over \$210,000	30%
Over \$210,000	but not over \$213,000	29%
Over \$213,000	but not over \$216,000	28%
Over \$216,000	but not over \$219,000	27%
Over \$219,000	but not over \$222,000	26%
Over \$222,000	but not over \$225,000	25%
Over \$225,000	but not over \$228,000	24%
Over \$228,000	but not over \$231,000	23%
Over \$231,000	but not over \$234,000	22%
Over \$234,000	but not over \$237,000	21%
Over \$237,000	but not over \$240,000	20%
Over \$240,000	but not over \$243,000	19%
Over \$243,000	but not over \$246,000	18%
Over \$246,000	but not over \$249,000	17%
Over \$249,000	but not over \$252,000	16%
\$252,000	and over	15%

Section 3 of the bill also amends the child and dependent care credit by disallowing the credit in future years if there was an administrative or judicial decision that the taxpayer's claim for the credit was fraudulent or disallowed. Additionally, section 3 of the bill defines AGI as federal AGI for purposes of the credit.

Section 4 of H.B. 2306 extends the sunset date for Act 163, Session Laws of Hawaii (SLH) 2023, from December 31, 2027, to December 31, 2032. Act 163, SLH 2023 amended the child and dependent care credit, the earned income tax credit, and the food/excise tax credit as follows: (1) increased the maximum employment-related expenses that may be used to claim the child and dependent care credit from \$2,400 to \$10,000 for one qualifying individual and from \$4,800 to \$20,000 for two or more qualifying individuals; (2) increased the earned income tax credit from 20 percent to 40 percent of the federal earned income tax credit; and (3) doubled the amount of the food/excise tax credit and increased the AGI limits by \$10,000 in all income brackets.

H.B. 2306 is effective upon approval, with section 3 applying to taxable years beginning after December 31, 2026, with a sunset date of December 31, 2032.

DOTAX estimates the following revenue gain for this bill:

General Fund Impact (\$ millions)

FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
--	129.8	164.4	449.7	499.5	588.3

Thank you for the opportunity to provide comments in support of this measure.

HB-2306

Submitted on: 3/2/2026 5:10:03 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Councilmember Tamara Paltin	Individual	Support	Written Testimony Only

Comments:

Aloha e Chair and members,

I am in support of HB 2306

Mahalo,

Tamara Paltin



CATHOLIC CHARITIES HAWAII

SUPPORT FOR HB 2306: RELATING TO INCOME TAX

TO: House Committee on Finance
FROM: Betty Lou Larson, Legislative Liaison, Catholic Charities Hawai'i
Hearing: Tuesday, 3/3/26; 10:00 AM; CR 308 and via Videoconference

Chair Todd, Vice Chair Takenouch, and Members, Committee on Finance:

My name is Betty Lou Larson, Legislative Liaison with Catholic Charities Hawai'i. Thank you for the opportunity to testify in **support of HB 2049 HD2**, which repeals future adjustments to the standard deduction and income tax brackets. Increases the percentage for which the child and dependent care tax credit may be claimed. Extends the sunset to the child and dependent care tax credit, earned income tax credit, and food-excise tax credit.

Catholic Charities Hawai'i (CCH) is a tax-exempt, community-based organization that has served Hawai'i for over 78 years, assisting more than 40,000 individuals statewide each year. We provide a wide range of services for children, families, kūpuna, immigrants, and individuals experiencing homelessness. Our Mission is to serve the most vulnerable in Hawai'i

Repealing the scheduled adjustments to the standard deduction and income tax brackets is a fiscally responsible decision that protects Hawaii's long-term stability. According to Hawai'i Public Radio, the six-year income tax reduction plan enacted under Act 46 is projected to cost the state **more than \$5 billion in lost revenue by 2031**. Continuing these tax cuts will put a great strain on Hawai'i's general fund.

We are entering a period of **extraordinary fiscal pressure**. Federal cuts to SNAP, Medicaid, and other safety-net programs will shift significant costs onto the state. These programs serve the most vulnerable households—families, seniors, people with disabilities—who rely on state funding to maintain basic wellbeing. In this context, preserving adequate state revenues becomes essential to protect those who depend most on public programs. Repealing these future tax adjustments ensures that Hawai'i can continue essential priorities: food, housing, healthcare, education, climate resilience, and Lahaina recovery.

We also support the specific tax measures proposed in this bill. These will give targeted relief to working families overburdened with high child care costs. The proposed extensions of the dependent care tax credit, earned income tax credit, and food/excise tax credit address the high cost of living and give our State's residents much needed relief.

Catholic Charities Hawai'i appreciates the Legislature's proactive efforts to maintain critical supports for hundreds of thousands of our state residents. We respectfully urge you to pass this bill. If you have any questions, please contact Betty Lou Larson, at (808) 527-4813.



CLARENCE T. C. CHING CAMPUS • 1822 Ke'eaumoku Street, Honolulu, HI 96822
Phone (808) 527-4813 •





Rep. Chris Todd, Chair
Rep. Jenna Takenouchi, Vice Chair
Committee on Finance

Tuesday, March 3, 2026
10:00AM Conference Room 308

RE: HB2306 Income Tax - Repeals Future Adjustments (Act 46) - Support

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

On behalf of the Chamber of Sustainable Commerce, we submit this testimony to support HB2306, which repeals future income tax bracket adjustments that were short-sighted when passed in 2024. The Chamber of Sustainable Commerce represents more than 580 small businesses, entrepreneurs, creatives, and sole proprietors across Hawai'i committed to a triple bottom line: people, planet and prosperity.

Because Act 46 reduced marginal rates across brackets and significantly increased the standard deduction over time, the largest dollar-value benefits accrue to higher-income households. When rate reductions apply to larger amounts of taxable income, those at the top naturally receive greater total tax savings than working families with lower taxable income. While all taxpayers see some relief, the structure of the cuts results in *disproportionately larger financial gains for high earners*.

HB2306 makes a clear and measurable policy choice: it halts the future automatic increases to the standard deduction that were scheduled to phase in under Act 46. It also removes additional future income tax bracket adjustments that would otherwise take effect, preventing automatic revenue reductions without further legislative review.

Public revenue funds the infrastructure our communities rely on every day – roads, ports, public safety, workforce support, disaster response, and affordable housing. When large, multi-year tax reductions are locked in without reassessment with the federal funding shifts we've experienced and will continue to see, the risk shifts to future service cuts or sudden budget shortfalls. That instability harms everyone – especially small businesses and working families.

Hawaii Legislative Council Members

Joell Edwards
Wainiha Country Market
Hanalei

Russell Ruderman
Island Naturals
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Dr. Andrew Johnson
Niko Niko Family Dentistry
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Tina Wildberger
Kihei Ice
Kihei

L. Malu Shizue Miki
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Sustainable Commerce
808.445.7606
P.O. Box 22394
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Importantly, HB2306 does not raise taxes. It pauses future automatic reductions and preserves the Legislature's ability to reassess fiscal conditions before additional revenue is reduced. In a period of economic uncertainty and growing public needs, that is responsible governance.

A regenerative economy requires steady circulation of resources – not structural deficits that force reactive cuts later. HB2306 is a prudent step toward fiscal stability and long-term resilience.

We respectfully urge your support.



HAWAI' APPLESEED

CENTER FOR LAW & ECONOMIC JUSTICE

Testimony in **SUPPORT** of HB2306 – Relating to Income Tax
House Committee on Finance
Tuesday, March 3rd, 2026

Aloha Chair Todd and Members of the Committee,

Thank you for the chance to testify in **SUPPORT** of House Bill 2306, which pauses the implementation of Act 46 (2024), with the goal of ensuring that Hawai'i can fund essential services for local residents. Freezing Act 46's implementation will save hundreds of millions a year and ensure the state of Hawai'i is in a position to weather the fallout from federal funding cuts, while being able to invest in schools, public infrastructure, and economic supports for our most vulnerable that are the building blocks of a thriving community.

The Right Choice, Right Now

Federal spending cuts implemented by congressional budget reconciliation are poised to strip hundreds of millions dollars out of our local economy, while targeting the state's critical safety-net programs, including Medicaid and SNAP. Currently, over 400,000 and 150,000 residents rely on Medicaid and SNAP respectively. These are vital services that help Hawai'i's most vulnerable families make ends meet.

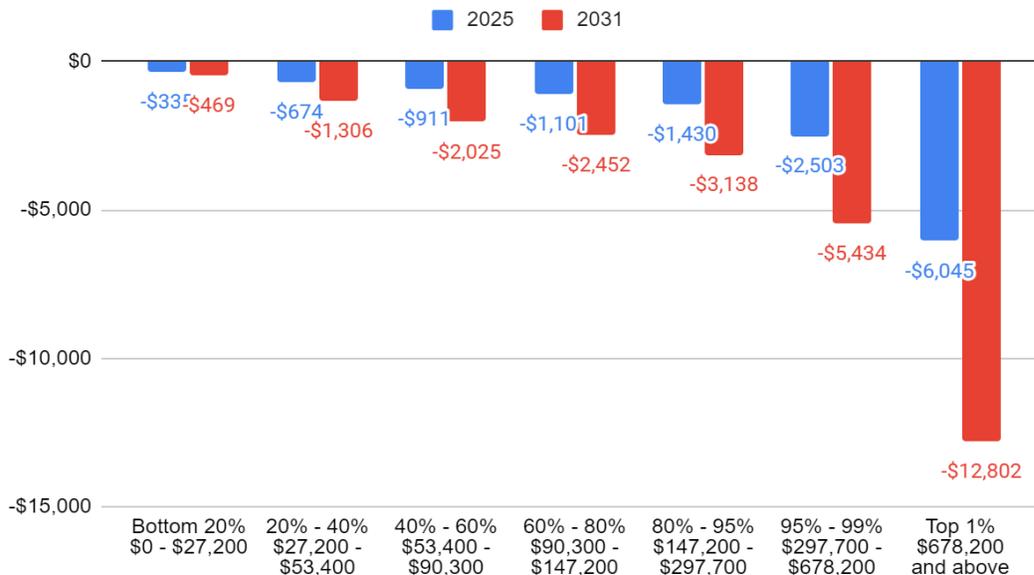
Act 46 raises the standard deduction and shifts income tax brackets over several years—which means that many higher income households who would otherwise be taxed at higher rates will be taxed at lower rates. These tax cuts will cost the state around \$240 million in the first year, and this cost will balloon to over \$1.4 billion annually by 2031, which is roughly a tenth of all general fund tax revenues.

Because federal dollars are retreating from Hawai'i, losing this much income tax revenue will constrain the state's ability to keep services running when communities need them most. It will also make it more difficult to invest in new programs that support Hawai'i's working families. Pausing the implementation of Act 46 represents the most prudent choice the state can make when we are poised to lose hundreds of millions in federal funding. HB2306 recognizes that during these times of great uncertainty, preserving our capacity to care for our community is the highest priority.

Who Benefits Most

Since the implementation of Act 46 in 2025, most households have received a tax cut, but the largest cuts go overwhelmingly to the wealthiest households. This tilt toward high earners grows as the law phases in, increasing the long-term cost to the state budget.

Tax Cut By Income Group, Hawai'i (2025)¹



In 2025, the top 1% of Hawai'i's taxpayers will receive an average tax cut of \$6,000, compared to \$335 for the bottom 20%. By 2031, the average cut for the top 1% will more than double to almost \$13,000, while the bottom 20% will see only \$134 more than they did in 2025. This uneven distribution of benefits skews our tax code toward favoring the wealthiest households. Instead, Hawai'i should work to create a tax system that ensures everyone pays their fair share—especially those who have benefitted the most from Hawai'i's land, public infrastructure, and resources—which will ensure a resilient local economy.

Funding our Future

The state of Hawai'i will need robust revenues to make critical investments in things that make our community thrive, like housing, healthcare, schools, and care for our keiki and kupuna. Our local businesses also rely on these investments to produce a healthy and well educated workforce they need to succeed. These kinds of public goods represent the building blocks of a thriving community and the people of Hawai'i deserve the very best. HB2306 will ensure we have the resources we need to fund the future we deserve.

¹ Institute on Taxation and Economic Policy, 2024 analysis.



Protect Democracy Move Forward

www.indivisiblehawaii.org

info@indivisiblehawaii.org

To: Hawai'i State House Committee on Finance
Re: Testimony in STRONG SUPPORT of HB2306

Dear Chair Todd, Vice Chair Takenouchi, and the Members of Committees,

Members of Indivisible Hawai'i thank you for this opportunity to testify in strong support of HB2306 which would pause future income tax cuts made by Act 46, SLH 2024; increase the applicable percentage of the employment-related expenses for which the child + dependent care tax credit may be claimed; and extend the sunset for amendments by Act 163, SLH 2023.

Act 46 is expected to cost \$296 million in 2027 and \$1.4 billion a year by 2031 which would be about 12% of Hawai'i's total tax revenue.¹ Hawai'i cannot afford it, especially with the rising costs and federal budget cuts.

Hawai'i is a high-risk state for a family caregiver shortage, with an estimated 154,000 family caregivers residing in Hawai'i. Family caregivers spend about \$7,200 of their own money on average—about 26% of their income—on out-of-pocket caregiving expenses. With the average cost of preschool in Hawai'i over \$13,000 per year, our working families need more help with their child care expenses.²

HB2306 would help many more families than Act 163, SLH 2023 by increasing a taxpayer's applicable percentage of employment-related expenses that is used to calculate the household and dependent care services tax credit. Act 163 intended to provide approximately \$47,000,000 of financial relief to working families but the Department of Taxation later estimated the cost of Act 163 to be only \$9,500,000.³

Please pass this measure so we can pay for the common goods and give working families much needed child + dependent care tax credits. Thank you for your consideration.

Sincerely,
Younghee Overly
Indivisible Hawai'i Working Families Team

¹ <https://www.hitaxfairness.org/act-46>

² https://speaks.hawaii-can.org/2026_tax_credits

³ https://www.capitol.hawaii.gov/sessions/session2026/bills/HB2007_.HTM

The mission of the 14-chapter Indivisible Hawai'i Statewide Network (IHSN) is to protect Hawai'i and democracy by defending civil rights, communities and values, most importantly, Hawai'i's Constitutionally protected spirit of Aloha. In October 2025, IHSN with other partners turned out over 22,000 residents on all major islands to say No Dictators! and to stand up for democracy. This call-to-action was part of Indivisible national's mobilization of more than 7 million across the country as the voice of the people, committed to election integrity and to evolving as a place of equity, opportunity and peace.



HIPHI Board

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Hawai'i Drug & Alcohol-Free Coalitions

Hawai'i Immunization Coalition

Hawai'i Oral Health Coalition

Hawai'i Public Health Training Hui

Healthy Eating + Active Living

Kūpuna Collective/Healthy Aging &
Community Living

Public Health Workforce Development

Date: March 1, 2026

To: Rep. Chris Todd, Chair
Rep. Jenna Takenouchi, Vice Chair
Members of the House Committee on Finance

Re: Support with Amendments for HB 2306, Relating to Income Tax

Hrg: Tuesday, March 3, 2026, at 10:00 AM, Conference Room 308

Hawai'i Public Health Institute (HIPHI)¹ is in **support with amendments of HB 2306**, which repeals future income tax cuts enacted in Act 46 (2024).

“True compassion is more than flinging a coin to a beggar. It comes to see that a system which produces beggars needs restructuring.”

- Dr. Martin Luther King Jr., April 4, 1967

Where Are Our Priorities?

Nearly half of Hawai'i residents struggle to make ends meet.² This is not an accident; this is the predictable result of policy choices this state has made. Choices that have failed to provide every resident a real opportunity to build a life beyond poverty.

To build a society that works for all of us, we must invest in one another. That means affordable housing, universal child care, paid family and medical leave, livable wages for all, sufficient staffing of robust state programs, free school meals, free public transportation, and free college.

These are not hypothetical or unachievable policies; they're already working in communities nationwide and across the globe. And in total, they cost less than the \$1.4 billion tax cuts enacted under Act 46.

We clearly have the resources to end poverty and the persistent struggle for our people. What we need is the will to use our resources wisely. It's time to reverse course and build the social infrastructure our communities need to truly thrive.

Requested Amendment: Restore Pre-2024 Tax Rates on High-Income Earners
Not only do we need to pause the tax cuts from continuing, but we need to restore tax rates on high-income earners to pre-2024 levels. The top 1% are already receiving \$6,000 in benefits annually. Providing continued tax benefits for the wealthy to the exclusion of doing all we can to end poverty is indefensible.

¹ Hawai'i Public Health Institute's mission is to advance health and wellness for the people and islands of Hawai'i. We do this through expanding our understanding of what creates health of people and place, fostering partnerships, and cultivating programs to improve policies, systems, and the environments where people live, learn, work, age, and play.

² [The State of ALICE in Hawaii](#). United for ALICE.



Act 46 is Hawai'i's Version of the Trump Tax Cuts

Signed into law on July 4, 2025, H.R.1, also known as the One Big Beautiful Bill, codified into law significant income tax breaks for the highest income earners in the nation. Households earning over \$768,000 annually will receive, on average, a \$10,000 annual tax break. Hawai'i's Act 46 provides those with incomes over \$678,000 with more than a \$12,800 average annual tax break.

The Trump tax cuts were paid for by draconian cuts to Medicaid and SNAP. These cuts are throwing tens of thousands of our residents off of these programs, costing the state over \$400 million in benefits annually.³

Tax breaks enacted in Act 46 for the highest income earners cannot be a priority over helping those struggling to make ends meet.

Social Spending Popular, Wealthy Tax Cuts are Not

58% of U.S. residents believe taxes on incomes over \$400,000 should be raised, including 74% of Democrats. Trump's tax cuts are wildly unpopular, with 72% of Democrats and 53% of independents believing the bill will hurt them and their families.⁴

Increased social spending is incredibly popular, however. 76% want a paid family leave program.⁵ 78% of Democrats in major cities want a \$30/hr minimum wage, with 66% support overall.⁶ Free college tuition receives 85% support amongst Democrats, and 63% support overall.⁷

Here in Hawai'i, 90% of residents want our state to build housing dedicated for local residents, 84% support free school meals, 81% want increased access to childcare and education for children ages 0-5, and 79% want free public transportation for our keiki.^{8,9}

Households in the Top 1% Receive 27 Times the Benefit as Those in the Bottom Quintile

Act 46 dramatically skews benefits toward the highest income earners. The average household in the top 1% will receive more than the combined total benefit for 27 low-income households. In total, households in the top 1% will receive \$95 million in tax cuts annually.

With half of the benefit for those in the top 1% already being realized, these households are receiving more than \$6,000 in tax cuts compared to before 2024. That's more than \$45 million in lost revenue going to just 7,000 families each year. We must reverse the high-income tax cuts.

³ [Allocating CBO's Estimates of Federal Medicaid Spending Reductions Across the States: Enacted Reconciliation Package](#). KFF. July 23, 2025.

⁴ [KFF Health Tracking Poll: Public Views on Recent Tax and Budget Legislation](#). KFF. July 24, 2025.

⁵ [Creating a Nationwide Paid Leave Program and Bolstering Medicare's Negotiating Power are Overwhelmingly Popular](#). Navigator. September 6, 2024.

⁶ [Recent Research on Raising the Tipped Minimum Wage to \\$30 in Major Cities](#). Lake Research Partners. October 13, 2025.

⁷ [Democrats overwhelmingly favor free college tuition, while Republicans are divided by age, education](#). Pew Research Center. August 11, 2021.

⁸ [2025 Hawaii Affordability Survey](#). Holomua Collective. October 28, 2025.

⁹ 2025 Healthy Eating and Active Living Policies Survey. Ward Research. January 2026.



Life Changing Social Programs Cost Less than the Tax Cuts for the Highest Income Quintile

The top income quintile, households earning over \$147,000 annually, will combine to receive \$600 million in tax cuts every year.

Investing in 1,000 new affordable housing units every year (\$200 million),¹⁰ \$1,000 child tax credit (\$130 million),¹¹ free public transportation for all (\$60 million),¹² fully funding the food bank (\$50 million),¹³ free school meals (\$23 million),¹⁴ free 4-year college (\$23 million),¹⁵ and paid family and medical leave (\$11 million)¹⁶ will cost in total only \$497 million.

We have the opportunity to provide a better life for our entire state, to pull thousands out of poverty, to open doors to a brand new world. We must take it.

Massachusetts Increased Taxes by 4% on High-Income Earners, and is Reaping the Benefits

Estimated revenue from this tax is more than double the estimates, as the number of millionaires increased, rather than declined following its implementation.¹⁷ Revenue generated from this new tax has funded free school meals for students statewide, free community college for low and middle-income students, and free public transportation for certain regions.

Hawai'i can follow Massachusetts' lead in enacting fair tax rates on high-income earners to help fund needed social programs.

Income Taxes are More Progressive than the General Excise Tax

Of the \$11 billion in tax revenue the state generates, 30% of it comes from income tax, with 40% coming from the general excise tax (GET).¹⁸ Act 46 cuts income tax receipts by more than a third. Shifting our revenue generation away from income tax and towards other revenue streams creates a much more regressive tax structure.

Low-income families in the bottom two income quintiles pay nearly 9% of their incomes in GET, while those in the top 5% of income earners pay less than 3% of their income in GET.¹⁹ Comparatively, low-income families pay less than 3% of their income in income tax, with the top 5% of income earners paying about 5% in income tax.

We can build a more just tax structure by moving towards income taxes and away from GET taxes.

¹⁰ [Record funding proposed for Hawai'i low-income rental housing](#). their Star-Advertiser. March 17, 2022

¹¹ [Impact of Creating a State Child Tax Credit or "Keiki Credit"](#). Hawai'i Budget & Policy Center. January 2023.

¹² [Department of Taxation testimony on HB2541](#). February 17, 2026.

¹³ [Beyond the Shelf: 2024 Annual Report](#). Hawai'i Food Bank.

¹⁴ [Equity on the menu](#). Hawai'i Appleseed. October, 2023.

¹⁵ [Bill to Expand Free College Tuition Program Advances](#). Civil Beat. February 13, 2023.

¹⁶ [Analysis of Model Paid Family & Medical Leave Programs in Hawai'i](#). Prenatal-to-3 Impact Center. December, 2024.

¹⁷ [The Fair Share Amendment is delivering](#). CommonWealth Beacon. August 16, 2025.

¹⁸ [Annual Report 2023-2024](#). Department of Taxation, State of Hawai'i.

¹⁹ [Hawai'i Who Pays? 7th Edition](#). Institute on Taxation and Economic Policy.



An Amazing Opportunity

Not often does the opportunity to make generational change for your constituents come along, but this bill can open the door for that change. Reversing these tax cuts for high-income earners and using those funds to build a future that we all want is what dreams are made of.

The people have voted you in to represent them and now is your chance to make good on that promise. In 2036, we can look back on today as the turning point for when Hawai'i began to decide that the people's needs come before the needs of the wealthy. That we decided that ending poverty is a choice and we chose to end it.

A future with affordable housing for all, paid family and medical leave for all, universal child care for all, free school meals for all, free public transportation for all, livable wages for all, free college for all, fully funded food banks, and fully staffed robust state social services is right around the corner. We just need to decide today to make it happen.

Mahalo,

A handwritten signature in black ink that reads 'Nate Hix'.

Nate Hix
Director of Policy and Advocacy

Hawai'i Children's Action Network Speaks! is a nonpartisan 501c4 nonprofit committed to advocating for children and their families. Our core issues are safety, health, and education.

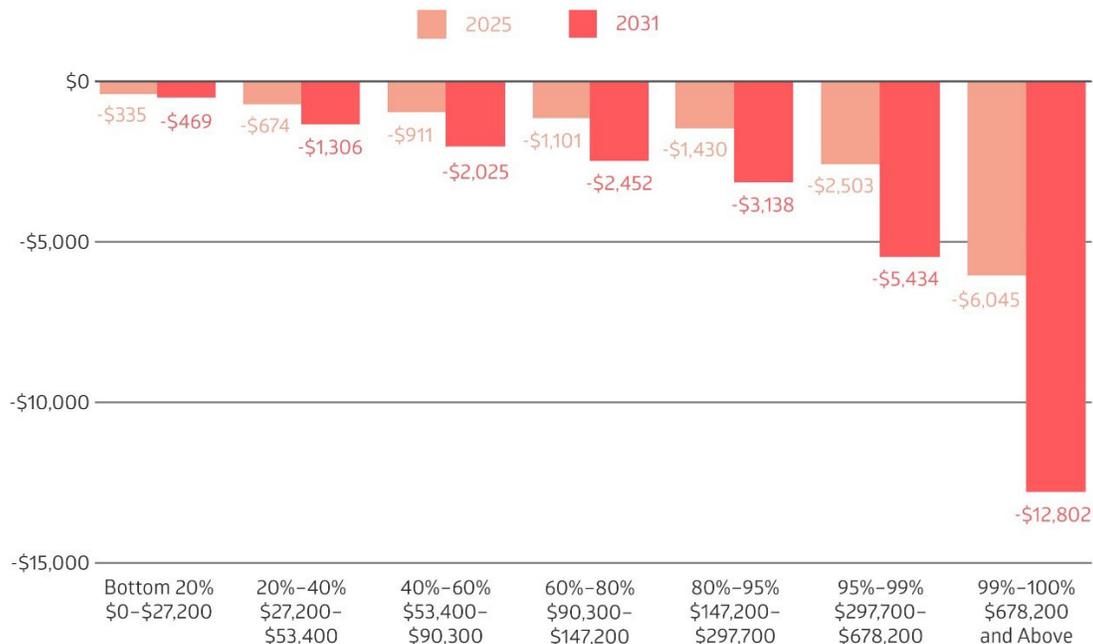
To: House Committee on Finance
 Re: **HB2306 – Relating to Income tx**
 Hawai'i State Capitol & Via Videoconference
 March 3, 2026, 10:00 AM

Dear Chair Todd, Vice Chair Takenouchi, and Committee Members,

On behalf of Hawai'i Children's Action Network Speaks!, I am writing in **SUPPORT of HB2306**. This bill:

- Repeals future adjustments to the standard deduction and income tax brackets,
- Increases the applicable percentage of the employment-related expenses for which the child and dependent care tax credit may be claimed, and
- Extends the sunset for amendments made to the child and dependent care tax credit, earned income tax credit, and food/excise tax credit.

The major income tax cuts enacted in **Act 46 (2024)** will reduce state revenues by over **\$1.4 billion annually by 2031**, with those in the **top 1% receiving over \$12,000 per year**, every year, when it is fully implemented:¹

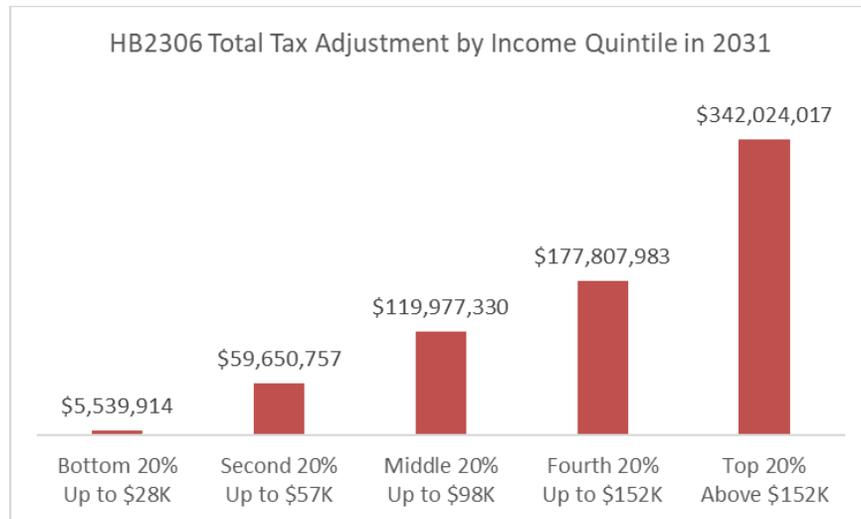


Combined with new large federal cuts to funding of essential programs, we are concerned that our state might not be able to maintain the services that help Hawai'i families afford to live here. This bill addresses future drops in revenue by **pausing future tax cuts, while preserving those that have already taken effect**.

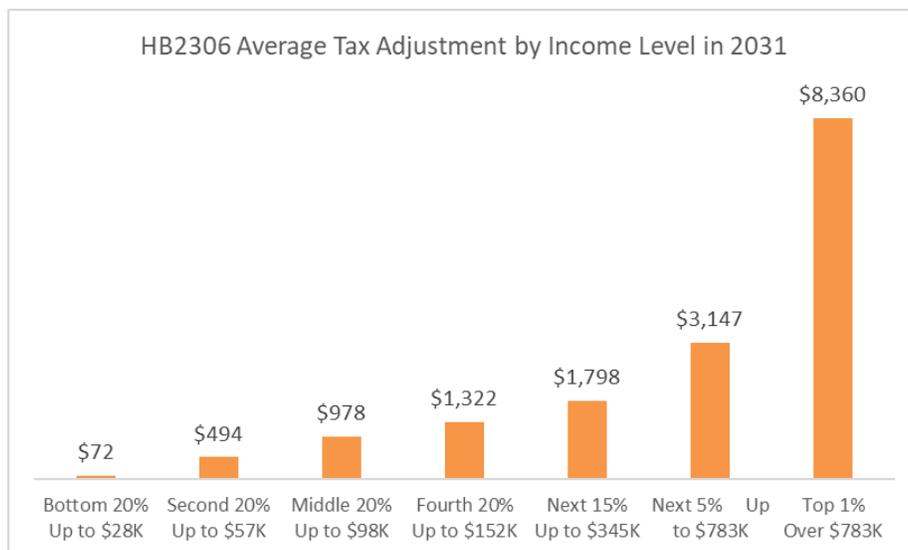
¹ <https://hiappleseed.org/blog/hawaii-costly-tax-shift-billion-dollar-cut-threatens-public-services>

In **2027 alone**, this bill would pause future tax cuts worth **\$296 million**.² Three-fourths of the paused tax breaks would have gone to those making more than \$152,000 per year (the top 40%), and less than 9% would have gone to those making less than \$57,000 (the bottom 40%).

In **2031**, this bill would pause future tax breaks worth **\$705 million**. Nearly half would have gone to the top 20% (those making an average of \$358,000 per year), and less than 9% would have gone to the bottom 40% (those making less than \$57,000):



Looking at families at the top and the bottom of the income scale, those in the **top 1%**, with an average income of \$1.99 million, would not receive an average additional tax break of **\$3,900 in 2027**. Of those in the bottom 20% (making less than \$28,000), only 16% would be affected and forego an average of \$54. In **2031**, those in the **top 1%** wouldn't receive **\$8,360**, and the bottom 20% would forego \$72:



² Unpublished analysis of HB2306 by the [Institute on Taxation and Economic Policy](#), February 2026. Learn about ITEP's [tax microsimulation model here](#).

In addition, by increasing percentage of care expenses that families may claim with the child and dependent care tax credit (CDCTC), this bill also would help those with significant caregiving expenses be able to keep more of their hard-earned money. With the median cost of preschool exceeding \$13,000 per year,³ our working families need this additional support.

Our state already provides child care subsidies for the lowest-income families, resulting in relatively low child care co-payments for those parents.⁴ However, middle-income families, as well as those who are at the ALICE survival budget level, do not qualify for those subsidies, so the CDCTC improvement proposed by this bill would especially help them:

HOW IMPROVING THE CDCTC WOULD HELP HAWAI'I FAMILIES				
Type of family	Single parent with 1 child	Single parent with 2 children	Married couple with 1 child	Married couple with 2 children
Income level	Minimum wage	Median household income	2 minimum wage workers	ALICE survival budget
Annual Income	\$33,280	\$100,389	\$66,560	\$110,112
Preschool tuition	\$13,842	\$27,684	\$13,842	\$27,684
Parents' co-pay	\$1,664	\$27,684	\$5,990	\$27,684
Current tax credit amount	\$383	\$3,000	\$899	\$3,000
New tax credit amount	\$832	\$10,000	\$2,995	\$10,000
Difference	\$449	\$7,000	\$2,097	\$7,000

Finally, this bill extends the sunset date of important improvements to other tax credits for working families: the earned income tax credit and the food/excise tax credit. These credits also help low-income and working class local families afford to stay here, and extending the improvements to them ensures continued support for those families who need it most.⁵

In the context of potentially massive future federal funding cuts, this bill smartly pauses large tax cuts for those who can afford to go without them while also targeting relief to families balancing work and caregiving and striving to make ends meet our expensive state.

Mahalo for the opportunity to provide this testimony. Please pass this bill.

Sincerely,

Nicole Woo
Director of Research and Economic Policy

³ <https://www.dol.gov/agencies/wb/topics/childcare/price-by-age-care-setting>

⁴ <https://humanservices.hawaii.gov/bessd/files/2021/09/Child-Care-Gross-Income-Eligibility-Limits-and-Sliding-Fee-Scale.pdf>

⁵ <https://files.hawaii.gov/tax/stats/stats/credits/2023credit.pdf>



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Gary Okimoto, Safeway, *Advisor*
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TO: Committee on Finance
FROM: HAWAII FOOD INDUSTRY ASSOCIATION
Lauren Zirbel, Executive Director

DATE: March 3, 2026
TIME: 10am

RE: HB2306 Relating to Income Tax
Position: Oppose

The Hawaii Food Industry Association is comprised of two hundred member companies representing retailers, suppliers, producers, manufacturers and distributors of food and beverage related products in the State of Hawaii.

HFIA is in opposition to this measure. This measure is not a “pause” it is a repeal. High taxes impact all businesses' ability to attract and retain talented workers.

Even with our implemented tax cuts in effect, in 2025 Hawaii was ranked the worst state for overall taxation and the **5th worst for personal income taxes in the USA**. One simple ratio known as the “tax burden” helps cut through confusion. Unlike tax rates, which vary widely based on an individual’s circumstances, tax burden measures the proportion of total personal income that residents pay toward state and local taxes.

To determine the residents with the biggest tax burdens, WalletHub compared the 50 states based on the cost of three types of state tax burdens — property taxes, individual income taxes, and sales and excise taxes — as a share of total personal income in the state.

[Hawai'i ranks #1 in the nation for overall tax burden](#), largely because of the GET's “pyramiding” — taxing goods and services multiple times through the supply chain and our outlier status in taxing basic groceries people need to live.



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2025 Overall Tax Burden by State

SOURCE: <https://wallethub.com/edu/states-with-highest-lowest-tax-burden/20494>

Rank	State	Total Tax Burden	Property Tax Burden	Income Tax Burden	Sales & Excise Tax Burden
1	Hawaii	13.92%	2.57%	4.18%	7.17%
2	New York	13.56%	4.28%	5.76%	3.52%
3	Vermont	11.53%	5.00%	3.08%	3.45%
4	California	11.00%	2.78%	4.87%	3.35%
5	Maine	10.64%	4.14%	3.02%	3.48%
6	New Jersey	10.30%	4.67%	2.87%	2.76%
7	Illinois	10.22%	3.81%	2.63%	3.78%
8	Rhode Island	10.08%	3.93%	2.75%	3.40%
9	Maryland	10.04%	2.63%	4.47%	2.94%
10	Connecticut	9.90%	3.96%	3.22%	2.72%
11	Minnesota	9.72%	2.74%	3.79%	3.19%
12	New Mexico	9.62%	2.08%	1.94%	5.60%
13	Massachusetts	9.57%	3.48%	4.05%	2.04%
14	Utah	9.46%	2.22%	3.31%	3.93%
15	Ohio	9.36%	2.77%	2.59%	4.00%
16	Kansas	9.33%	2.89%	2.64%	3.80%
17	Iowa	9.23%	3.25%	2.58%	3.40%
18	Indiana	9.09%	2.13%	3.21%	3.75%
19	Mississippi	9.06%	2.60%	1.83%	4.63%
20	Oregon	9.06%	2.95%	4.39%	1.72%
21	Louisiana	8.94%	1.86%	1.75%	5.33%
22	Kentucky	8.93%	1.94%	3.37%	3.62%
23	Virginia	8.86%	2.89%	3.26%	2.71%
24	West Virginia	8.85%	2.21%	2.81%	3.83%
25	Nebraska	8.78%	3.39%	2.45%	2.94%
26	Colorado	8.73%	2.77%	2.61%	3.35%



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27	Nevada	8.62%	2.15%	0.00%	6.47%
28	Washington	8.61%	2.64%	0.00%	5.97%
29	Arkansas	8.61%	1.56%	2.21%	4.84%
30	Pennsylvania	8.58%	2.63%	2.74%	3.21%
31	Georgia	8.47%	2.55%	2.92%	3.00%
32	Wisconsin	8.31%	2.96%	2.46%	2.89%
33	Michigan	8.25%	2.94%	2.33%	2.98%
34	Arizona	8.22%	2.14%	1.73%	4.35%
35	North Carolina	8.18%	1.98%	2.80%	3.40%
36	South Carolina	8.15%	2.63%	2.38%	3.14%
37	Alabama	7.99%	1.35%	2.37%	4.27%
38	Montana	7.87%	3.12%	3.45%	1.30%
39	Missouri	7.83%	2.31%	2.59%	2.93%
40	Texas	7.77%	3.55%	0.00%	4.22%
41	Idaho	7.54%	1.88%	2.34%	3.32%
42	Oklahoma	7.01%	1.62%	1.78%	3.61%
43	North Dakota	6.61%	2.28%	0.85%	3.48%
44	Delaware	6.52%	1.81%	3.69%	1.02%
45	Florida	6.49%	2.59%	0.00%	3.90%
46	South Dakota	6.46%	2.41%	0.00%	4.05%
47	Tennessee	6.38%	1.64%	0.00%	4.74%
48	New Hampshire	5.94%	4.87%	0.15%	0.92%
49	Wyoming	5.79%	2.81%	0.00%	2.98%
50	Alaska	4.93%	3.46%	0.00%	1.47%

This is corroborated by other sources and has been ongoing for years. The non-partisan [Tax Foundation ranks Hawaii 48th](#) for tax burden.



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Hawaii also has one of the highest, if not the highest, cost of living of any state. A [2024 Forbes study](#) ranked Hawaii worst in terms of cost of living, and noted that Hawaii residents have the least disposable income of any state.

Hawaii is also experiencing a food insecurity crisis right now. According to the [Hawaii Foodbank's most recent report](#), nearly 1 in 3 Hawaii households are food insecure.

Our high tax burden already exacerbates the cost of living crisis and the food insecurity crisis.

Eliminating tax cuts that could provide some measure of relief for Hawaii families is not the right choice for our state.

If you are looking for revenue we might suggest a .5% wealth tax on wealth over 2 billion dollars, which according to publicly available [Forbes](#) data for declared Hawaii residents, would generate approximately **1 billion dollars in revenue for the state annually and only impact three taxpayers.**

We ask the Committee to hold this measure and we thank you for the opportunity to testify.

March 3, 2026, 10 a.m.
Hawaii State Capitol
Conference Room 308 and Videoconference

To: House Committee on Finance
Rep. Chris Todd, Chair
Rep. Jenna Takenouchi, Vice Chair

From: Grassroot Institute of Hawaii
Ted Kefalas, Director of Strategic Campaigns

RE: TESTIMONY IN OPPOSITION TO HB2306 — RELATING TO INCOME TAX

Aloha chair, vice chair and other committee members,

The Grassroot Institute of Hawaii **opposes** section 1 of [HB2306](#), which would stop all planned increases in the individual income tax brackets and standard deduction starting Jan. 1, 2027.

Essentially, this section of the bill would stop the phase-in of the historic income tax cuts the Legislature unanimously approved in 2024.

These tax cuts are expected to deliver massive savings to Hawaii taxpayers. According to [Taxcuthawaii.org](#), a family of four filing jointly with a household income of \$100,000 will see their income tax liability drop from \$6,034 in 2023 to \$2,133 in 2031 — an annual savings of almost \$4,000.¹

But stopping the phase-in now would prevent about half of those savings from kicking in. For Hawaii residents struggling to afford basic necessities, half measures are not enough. Grocery prices in Hawaii are the highest in the United States,² and Hawaii's average rents are the second highest nationwide.³ Additionally, Hawaii's per-kilowatt-hour electricity costs are routinely 2-3 times the national average.⁴

¹ ["Calculate Your Tax Rate,"](#) Tax Cut Hawaii, accessed Feb. 27, 2025.

² Dorothy Neufeld, ["Mapped: Average Weekly Grocery Bill Cost, by U.S. State,"](#) Visual Capitalist, Jan. 14, 2026.

³ Jonathan Jones, ["U.S. Cities With the Highest Rent Prices,"](#) Construction Coverage, Jan. 31, 2026.

⁴ ["Table 5.6.A. Average Price of Electricity to Ultimate Customers by End-Use Sector,"](#) U.S. Energy Information Administration, data for December 2025 and December 2024.

Tax relief is the most direct way the state can provide assistance to Hawaii families. The state can and should take action to reduce regulations that increase the price of food, housing and electricity, but Hawaii taxpayers already face the fourth-highest per capita state and local tax burden in the country.⁵

According to the Hawaii Department of Taxation, the planned income tax reductions are supposed to help reduce this burden on Hawaii's lower and middle-income taxpayers the most. In a 2024 article, the department used the example of a family of four making \$88,005 a year. Only in Oregon did that family pay more in income taxes under the pre-tax cut system.

By the time the tax cuts are fully phased in, that family's tax burden would rank among the bottom five income tax burdens. Taxpayers making less in annual income would also see their income tax burdens drop from among the highest in the country to among the lowest.⁶

Pausing these tax cuts could also stunt business growth and job creation. A recent University of Hawai'i Economic Research Organization report pointed out that Hawaii is not only expensive — the state also lags behind other areas of the country in terms of wage growth and productivity.⁷

Taking away this tax relief could harm Hawaii's efforts to improve in those areas.

For entrepreneurs who pay taxes at the individual level — using a limited liability corporation, an S-corporation or another pass-through entity — a higher income tax would reduce the amount of money they have available to invest into new business equipment or expand the number of workers they employ.

And Hawaii's tax competitiveness score is already low: The state ranks 41 out of all 50 states and the District of Columbia, according to the Tax Foundation.⁸

Instead of harming families and businesses alike, the Legislature should eliminate wasteful or duplicative budget items. Grassroot has already publicized a list of ways in which this could be accomplished.⁹

Thank you for the opportunity to testify.

Ted Kefalas
Director of Strategic Campaigns
Grassroot Institute of Hawaii

⁵ Joseph Johns, "[State and Local Tax Collections Per Capita by State, 2025](#)," Tax Foundation, May 13, 2025.

⁶ Seth Colby, "[Estimating the Impacts of Hawai'i's 2024 Tax Cut Bill](#)," Hawaii Department of Taxation, June 2024.

⁷ Steven Bond-Smith and Erich Schwartz, "[Beyond the price of paradise: Is Hawai'i being left behind?](#)" University of Hawai'i Economic Research Organization, Feb. 1, 2026.

⁸ Janelle Fritts, Jared Walczak and Abir Mandal et al., "[2026 State Tax Competitiveness Index](#)," Tax Foundation, Oct. 30, 2025.

⁹ Jonathan Helton and Joe Kent, "[With lawmaker will, there are ways to implement tax cuts](#)," Honolulu Star-Advertiser, Feb. 26, 2026.

3/1/26

Amelia Taylor

Testimony Regarding Proposed Fair Tax Changes - Ceasing Tax Cuts for the Wealthy (HB2306)

To Whom It May Concern,

My name is Amelia Taylor, and I am a student from the mainland currently living in Honolulu, Hawaii. I appreciate the opportunity to share my thoughts and experiences regarding the proposed changes to our state tax system, particularly those that would focus on the implementation of freezing Act 46's tax bracket changes. As a student attending the University of Hawaii-Manoa, I have witnessed firsthand the impact of our tax policies on both individuals and families in our community.

Many local working families and students, including myself, are already feeling the intense pressure from the rising cost of living. It is essential for local communities to ensure that any tax increases primarily target higher-income earners who can sustainably afford to contribute more without jeopardizing the financial stability of lower and middle income households. Ceasing necessary tax cuts for wealthy corporations poses as a fair solution to balancing the scales of the costs of living and an improved educational system, by keeping the tax brackets the same, whilst increasing standard deduction amounts.

Adequate funding for education is an essential public service that is crucial for the well-being of our communities. As a tutor who works with K-12 children in our public school system, I have witnessed the "chronic underfunding" and the shortage of teachers firsthand. In the shockingly low test and homework scores that I work with children to increase, to completing menial assistant tasks on my shifts that aren't usually a part of my job, to assisting overworked teachers where their help is needed, and no other staff there to assist them. Hawaii's state and local expenditures towards K-12 education is 6.4% lower than the national average of 21.5%. We do not have a fair or sustainable education system for our keiki currently. I believe that implementing a more progressive tax system, where those with higher incomes contribute a fair share, will help ensure that these vital services will be well-funded and strengthen our local economy. I urge state leaders to be willing to take into consideration the experience and beliefs of the working class when concluding on these tax policies.

In conclusion, I strongly believe that freezing Act 46 is essential for creating a fairer tax system, particularly for lower-income households. By putting a hold on this act, we can prioritize the needs of working families and communities and ensure that our state tax structure can support those who need it most. Thank you for your time and for considering my testimony.

TAX FOUNDATION OF HAWAII

735 Bishop Street, Suite 417

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: INCOME, Repeal Future Adjustments to Standard Deduction and Brackets, Add Debarment Provisions to Low Income Credits

BILL NUMBER: HB 2306, SB 3125

INTRODUCED BY: HB by NAKAMURA by request, SB by KOUCHI by request (Governor's Package)

EXECUTIVE SUMMARY: Repeals future adjustments to the standard deduction and income tax brackets. Increases the applicable percentage of the employment-related expenses for which the child and dependent care tax credit may be claimed; provides for a disallowance period when there is a final administrative or judicial decision finding that the claim was due to fraud or disallowing the credit; and defines "adjusted gross income" for purposes of the child and dependent care tax credit as adjusted gross income as defined by the Internal Revenue Code of 1986, as amended. Extends the sunset for amendments made by Act 163, SLH 2023 to the child and dependent care tax credit, earned income tax credit, and food/excise tax credit.

SYNOPSIS: Amends section 235-2.4(a), HRS, by deleting the increases in the standard deduction amount that are scheduled to take effect in 2028, 2030, and 2031.

Amends section 235-51, HRS, by deleting the modifications in the tax rate schedules that are scheduled to take effect in 2027 and 2029.

Amends section 235-55.6, HRS, to change the applicable percentage for the household and dependent care credit to fifty per cent reduced by one percentage point for each \$3,000, or fraction thereof, by which the taxpayer's adjusted gross income exceeds \$150,000; provided that the applicable percentage shall not be reduced below fifteen per cent.

Also adds a new subsection stating that no credit shall be allowed during the disallowance period, which is two taxable years after the most recent taxable year for which there was a final administrative or judicial decision disallowing the taxpayer's claim for credit, or ten taxable years if the disallowance was due to fraud.

Defines adjusted gross income, for purposes of the credit, as adjusted gross income as defined by the Internal Revenue Code of 1986, as amended.

EFFECTIVE DATE: Upon approval; amendments to household and dependent care credit repeal on 12/31/2032.

STAFF COMMENTS: This is an Administration bill sponsored by the Office of the Governor and designated GOV-06 (26).

We note that the Governor's public statements on the matter indicate that the scheduled tax credits enacted by the 2024 Legislature are supposed to be "paused," not "eliminated" which is what this

bill does. If this Legislature believes it is necessary to pause the scheduled tax changes, it is easy enough to amend the bill language specifying the years where the scheduled changes are to take effect, rather than eliminate those scheduled changes altogether.

As a policy matter, we would prefer that the Legislature balance the budget by finding and repurposing excess funds that are now being held by the government and doing nothing. The existence of such funds has been well documented by the State Auditor and others.

Regarding the debarment periods proposed by the bill, we suggest that the Legislature provide clarity on whether the debarment occurs when *part* of the credit is disallowed, because of math errors for example. A two-year debarment for miscomputing \$1 out of a \$150 credit sounds too harsh to us.

The tax credits we provide that are aimed at poverty relief are multifarious and disparate. We in Hawaii have several disparate programs and tax credits aimed at poverty relief. They include the EITC, the food/excise tax credit (HRS section 235-55.85), the household and dependent care credit (HRS section 235-55.6), and the credit for low-income household renters (HRS section 235-55.7). The credits have non-duplication provisions and strict time limits on when they may be claimed upon pain of credit forfeiture. Apparently, lawmakers of the past had many different ideas on how to address the problem of poverty in Paradise but couldn't figure out which program to go with, so they adopted them all. The principal disadvantage of this is that people can and do get confused over which credits they can and can't claim, and as a result could expose themselves to credit disallowance, penalties, and other undesirable consequences. Even at the federal level, according to IRS Acting Commissioner Doug O'Donnell in January 2023, "many people miss out on the credit because they don't know about it or don't realize they're eligible." IR-2023-16 (Jan. 27, 2023). Rather than continuing this confusing patchwork of tax relief, we recommend concentrating on one or two credits, making them into meaningful programs, and removing the credits that are now causing unnecessary distraction.

Digested: 3/1/2026

HB-2306

Submitted on: 3/1/2026 8:45:32 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
laurel brier	Kauai Women's Caucus	Support	Written Testimony Only

Comments:

Stop tax cuts for the wealthy. Do not sacrifice the health and stability of the people of Hawaii by trying to balance the budget on the backs of working people. HB2306 is a responsible way to address our budget short falls.

HB-2306

Submitted on: 2/27/2026 4:00:37 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Sean Spencer	Individual	Oppose	Written Testimony Only

Comments:

I oppose HB2306. Why are we raising taxes? POS

HB-2306

Submitted on: 2/28/2026 6:26:34 AM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Kathleen Dickson	Individual	Support	Written Testimony Only

Comments:

I am writing in support of HB2306/SB123.

Right now, Act 46 gives much bigger tax breaks to wealthy taxpayers than to everyone else. By 2031, the richest 1% will get average cuts of over \$12,000 a year, while the lowest-income families will see only about \$469. The law is expected to cost \$240 million in 2025 and more than \$1.4 billion a year by 2031, which would be about 12% of Hawai‘i’s total tax revenue. Because income taxes make up about a third of the state’s budget, losing that much money could mean cuts to important programs and services.

At minimum, legislators should freeze the implementation of Act 46, which will keep the income brackets at their current amounts, while allowing the standard deductions to increase. This could save at least \$296 million in Tax Year 2027—and it would also stop the cost from ballooning to \$1.4 billion a year by 2032.

The proposal keeps one major benefit: a higher standard deduction that rises from \$2,200 to \$12,000 for single filers and from \$4,400 to \$24,000 for couples by 2031.

Adjusting the income tax cuts

We also recommend scaling back some of the tax cuts for high-income earners and raising taxes through other means.

Act 46 can be made more progressive by increasing the income tax rates for the top 5 brackets. For a single filer, this would affect people earning over \$175,000.

By targeting the parts of Act 46 that give outsized benefits to the wealthy—while keeping the tax breaks for lower-income people—Hawai‘i can make Act 46 fairer and regain lost revenue.

Sincerely,

Kathleen Dickson

Waikiki

HB-2306

Submitted on: 2/28/2026 10:19:39 AM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Kanani Kai	Individual	Support	Written Testimony Only

Comments:

I SUPPORT HB2306.

Mahalo.

Kanani Kai

Member Indivisible Hawaii

HB-2306

Submitted on: 2/28/2026 10:59:00 AM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Larry Smith	Individual	Support	Written Testimony Only

Comments:

Aloha,

Please support this Bill

Larry Smith

Dowsett Highlands

HD 27

808 286 2958

HB-2306

Submitted on: 2/28/2026 3:45:58 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Tammy Allen	Individual	Oppose	Written Testimony Only

Comments:

I strongly oppose Senate Bill 3125 as well as House Bill 2306. The income tax cuts finally gave families a little breathing room. Pausing them now feels like pulling the rug out from under people. A pause is still a tax hike in real life. Please vote no on this bill.

HB-2306

Submitted on: 2/28/2026 5:37:10 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Rosemary Alles	Individual	Oppose	Written Testimony Only

Comments:

I oppose Senate Bill 3125 and House Bill 2306 and any attempt to pause the tax cuts. Once taxes go up, they rarely come back down. A pause today becomes permanent tomorrow. Please put a stop to this bill.

HB-2306

Submitted on: 2/28/2026 6:58:46 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

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

Comments:

Please pass this policy

HB-2306

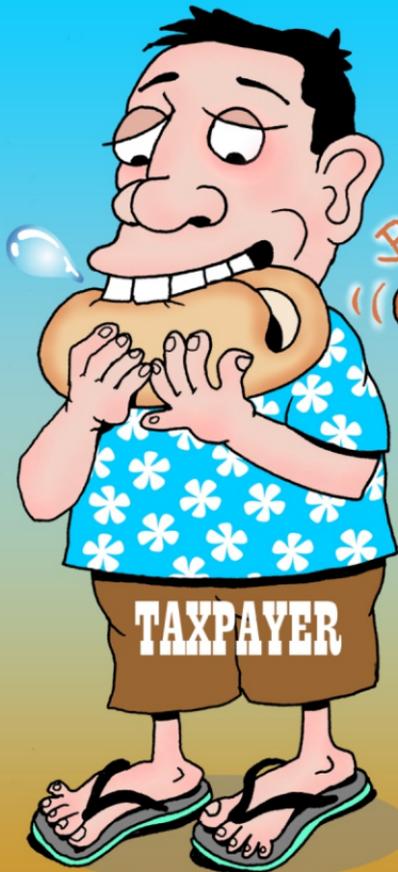
Submitted on: 3/1/2026 6:50:28 AM

Testimony for FIN on 3/3/2026 10:00:00 AM

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

Comments:

Thank you. I am a member of Indivisible Windward.



BLOOP



**BIGGEST
TAX CUT IN
HAWAII
HISTORY**

HB-2306

Submitted on: 3/1/2026 8:37:47 AM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Donna Ambrose	Individual	Oppose	Written Testimony Only

Comments:

Please do whatever you can to keep our tax cuts. They are very important to Hawaii families, especially with inflation and the bad economy. I ask you to vote against SB3125 / HB2306 and any bill that would end the income tax cut. Other options exist, like zeroing out budgeting for long-vacant positions and limiting any "pause" to the highest income earners. Mahalo

HB-2306

Submitted on: 3/1/2026 9:13:32 AM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Priscilla Andrade	Individual	Oppose	Written Testimony Only

Comments:

I am a local resident, born and raised. I oppose hb2306/sb3125. The cost of living here in hawaii makes it harder already with prices of everything from groceries to insurance that we can barely breath. We are hardworking people and would like to spend some time enjoying the money we work so hard for. We already pay enough. The tax cuts will allow our families to breathe a little. Please don't take that away. Mahalo.

HB-2306

Submitted on: 3/1/2026 9:15:37 AM

Testimony for FIN on 3/3/2026 10:00:00 AM

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

Comments:

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

I am writing in **strong support** of HB2306. Hawai‘i stands at a crossroads, facing the convergence of severe federal funding cuts and the ongoing revenue loss from Act 46. This bill represents the sober, wise decision this moment demands: it protects our most vulnerable families and the essential services our communities depend on, without sacrificing fiscal responsibility.

First, HB2306 responsibly addresses our unprecedented budget shortfall. The 2025 federal budget bill (H.R. 1) is poised to rip hundreds of millions of dollars from Hawai‘i’s economy, directly targeting lifelines like Medicaid and SNAP—programs that over 400,000 of our neighbors rely upon for survival. At the same time, the future scheduled phases of Act 46 would eventually drain over \$1 billion annually from state revenues, with the bulk of the benefit flowing to the highest earners.

We have lived this story before. During the Great Recession, state revenue shortfalls led to deep, lasting cuts to education and social services, the scars of which we still bear today in overcrowded classrooms and an exacerbated homelessness crisis. We cannot afford a repeat.

We cannot cut services, and we should not pass this burden to future generations through more borrowing. Repealing the future scheduled cuts to the standard deduction and income tax brackets prevents our tax system from becoming even more regressive. It allows us to preserve roughly \$1.8 billion in general fund revenues, ensuring we can maintain the public systems—education, health, safety, and environment—that every family and business relies upon.

Second, and critically, HB2306 directs a portion of this retained revenue toward strengthening the **Child and Dependent Care Tax Credit**, providing targeted relief to some of those most impacted by rising costs. The average cost of full-time child care in Hawai‘i exceeds \$13,000 per year, yet our tax credit has not kept pace. This bill increases the applicable percentage of employment-related expenses that may be claimed, structuring it to deliver meaningful relief to working parents. By setting the applicable percentage at 50% for adjusted gross income up to \$150,000, decreasing by one percentage point for each additional \$3,000 of income with a floor of 15%, this bill targets help to those who need it most. For many families, this can drastically reduce childcare expenses and make Hawai‘i a more affordable place to live.

Furthermore, the bill provides necessary administrative clarity by defining "adjusted gross income" according to the Internal Revenue Code and establishing a disallowance period for fraudulent claims, ensuring the credit's integrity. Extending the sunset for the related child and dependent care, earned income, and food/excise tax credits guarantees that this relief continues uninterrupted.

Crucially, Gov. Green's proposal, as embodied in HB2306, **does not undo the historic tax relief families are already receiving under Act 46.** It preserves that relief while pausing additional, future scheduled cuts.

This is not an abstract debate about tax policy. It is a decision about how we pay for the shared foundations of opportunity. The federal landscape has changed drastically, and our fiscal plan must adapt with courage and clarity. We cannot balance our budget on the backs of working families, and we cannot continue to cut income taxes while federal funds disappear.

For these reasons—because it responsibly addresses our budget crisis and strengthens the safety net for working families—I urge you to pass HB2306.

Mahalo for the opportunity to testify.

HB-2306

Submitted on: 3/1/2026 9:30:53 AM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
lynne matusow	Individual	Oppose	Written Testimony Only

Comments:

Aole. You and the Governor should be ashamed of yourselves. We are having a hard enough time making ends meet. Inflation is killing us, especially in food, insurance, health care, housing, and when we could finally see the light at the end of the tunnel you are going to take it away.

You can find the money elsewhere. Start by eliminating vacant positions. Delete some task forces, which just waste time and money. Take a good hard look at yourselves, look at us, those who put you in office and who you are supposed to represent, and do the right thing. No more taking away of promised tax deductions. No more new taxes. Kill this bill now.

Lynne Matusow

HB-2306

Submitted on: 3/1/2026 9:49:11 AM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Duchess Aranaydo	Individual	Oppose	Written Testimony Only

Comments:

Aloha! Please do not pass hb2306 or sb3125. The income tax cuts were one of the few things helping people cope with the high cost of living here. Pausing them removes that help. Please oppose this bill.

HB-2306

Submitted on: 3/1/2026 10:32:08 AM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Douglas Askman	Individual	Oppose	Written Testimony Only

Comments:

Please vote against HB2306/SB 3125. Hawaii families need consistency and predictability. Changing tax policy every year makes it impossible to plan. Keep the tax cuts in place.

HB-2306

Submitted on: 3/1/2026 11:04:22 AM

Testimony for FIN on 3/3/2026 10:00:00 AM

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

Comments:

SUPPORT

HB-2306

Submitted on: 3/1/2026 11:05:29 AM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Ruth Robison	Individual	Support	Written Testimony Only

Comments:

To: Chair Todd, Vice Chair Takenouchi, and Members of the House Committee on Finance

From: Ruth Robison

I have been a resident of Hawai`i since 1962 and of Hilo since 1982.

This testimony is in strong support of HB2306 RELATING TO INCOME TAX.

I understand that it is distasteful for our legislators to raise taxes – or in this case not lower taxes – on their constituents because it is so distasteful to many of their constituents. However, I am strongly in favor of this bill because it is necessary to pay for benefits to the poorest and most vulnerable among us.

I am going to go full partisan here and say that the leaders of the Republican party in Hawai`i are already complaining that the Democrats in our legislative and executive branches are going back on their promises to lower income taxes dramatically. Unfortunately, their own national Republican leader is the person who has made this move necessary.

Our Governor and legislators must do whatever they can to help the people in our state whose food, medical care, and other social services are being dramatically reduced by the Trump administration. These are not frills; they are necessities. The taxpayers of Hawai`i can afford to help our fellow citizens and keep our income tax rates status quo.

I urge the members of this committee to do what is ethical and necessary and pass HB2306.

Thank you for the opportunity to testify. Thank you for your service to the people of Hawai`i.

HB-2306

Submitted on: 3/1/2026 11:31:22 AM

Testimony for FIN on 3/3/2026 10:00:00 AM

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

Comments:

I support this bill.

HB-2306

Submitted on: 3/1/2026 11:38:08 AM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Gwyn Aubrey	Individual	Oppose	Written Testimony Only

Comments:

I am writing in opposition to sb3125 and hb2306. The income tax cuts were passed to address affordability. Groceries, rent, and gas are still so expensive, and now you want to raise our taxes again? Please vote against this bill.

HB-2306

Submitted on: 3/1/2026 12:07:24 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Robin Bentz	Individual	Oppose	Written Testimony Only

Comments:

I strongly oppose HB 2306 / SB 3125. Local people are tired of getting squeezed. The tax cuts were a good step. Pausing them is not. Mahalo for considering this.

HB-2306

Submitted on: 3/1/2026 1:41:16 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

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

Comments:

Aloha. I support this bill because it reverses previously scheduled tax cuts and enhancing targeted credits for working families.

It prevents broad tax cuts that would primarily benefit higher-income earners and strengthens targeted tax relief for low- and moderate-income households. The child care credit enhancement specifically helps working families with childcare expenses.

The bill is therefore a good response to fiscal realities, choosing targeted relief over broad tax reductions while maintaining essential state services. HB2306 asks higher-income taxpayers to forgo scheduled tax benefits while preserving and enhancing credits that primarily benefit working families.

HB-2306

Submitted on: 3/1/2026 2:30:34 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

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

Comments:

Aloha, I am writing in support of HB2306 because I believe it will make the tax code fairer. Mahalo for your consideration.



2026 Coalition Members

Hawai'i Appleseed Center for
Law & Economic Justice

Hawai'i Children's Action
Network

Hawai'i Health & Harm
Reduction Center

Hawai'i Public Health Institute

Indivisible Hawai'i

IMUA Alliance

hitaxfairness.org

Committee on Economic Development

2/4 at 10:00 AM

RE: Support for House Bill 2306. Repeals future adjustments to the standard deduction and income tax brackets. Increases the applicable percentage of the employment-related expenses for which the child and dependent care tax credit may be claimed; provides for a disallowance period when there is a final administrative or judicial decision finding that the claim was due to fraud or disallowing the credit; and defines "adjusted gross income" for purposes of the child and dependent care tax credit as adjusted gross income as defined by the Internal Revenue Code of 1986, as amended. Extends the sunset for amendments made by Act 163, SLH 2023 to the child and dependent care tax credit, earned income tax credit, and food/excise tax credit.

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

The Hawai'i Tax Fairness Coalition writes in strong support of HB2306, a responsible measure that repeals future scheduled adjustments to the standard deduction and income tax brackets, strengthens the Child and Dependent Care Tax Credit, and extends critical sunsets for working family tax credits. In a moment of converging fiscal crises—massive federal funding cuts and the ongoing revenue loss from Act 46—this bill ensures that Hawai'i does not balance its budget on the backs of working families while protecting our most vulnerable residents.

The Fiscal Reality We Face

Hawai'i stands at a crossroads. Due to the 2025 federal budget bill (H.R. 1), our state is losing hundreds of millions in federal funding for Medicaid and SNAP—programs that are a matter of survival for over 400,000 local residents. At the same time, Act 46 will eventually drain over \$1 billion annually from state revenues, with the top 1% of earners receiving an average tax break of \$12,802 per year once fully implemented.

The Tax Fairness Coalition has long argued that tax policy should reflect our values: those with the greatest ability to pay should contribute their fair share, and tax relief should be targeted to those who need it most. We cannot cut essential services, and we should not pass this burden

to future generations through more borrowing. Pausing the future scheduled cuts is the sober, fiscally responsible path forward.

Strengthening the Child and Dependent Care Tax Credit

While pausing future tax cuts, HB2306 directs resources toward families who are struggling most. The bill increases the applicable percentage of employment-related expenses that may be claimed under the Child and Dependent Care Tax Credit, with a structure that targets help to working families.

The average cost of full-time child care in Hawai'i exceeds \$13,000 per year. For a family with two young children, child care can easily exceed mortgage or rent payments. Yet our tax credit has not kept pace with these crushing costs. HB2306 sets the applicable percentage at 50% for adjusted gross income up to \$150,000, decreasing by one percentage point for each additional \$3,000 of income, with a floor of 15%. This progressive structure ensures that relief reaches those who need it most, not those at the top.

Extending Critical Tax Credits

The bill also extends the sunset for amendments made by Act 163, SLH 2023, to the Child and Dependent Care Tax Credit, Earned Income Tax Credit, and Food/Excise Tax Credit. These credits are lifelines for working families, kūpuna on fixed incomes, and individuals with disabilities. They put money back into the pockets of people who spend it in our local economy, supporting jobs and small businesses.

The Earned Income Tax Credit, in particular, is one of the most effective anti-poverty tools we have. It rewards work, reduces income inequality, and keeps families housed and fed. Allowing these credits to sunset would be a step backward at a time when we should be strengthening our social safety net.

A Question of Values

The Tax Fairness Coalition believes that tax policy is not abstract—it is how we pay for the shared foundations of opportunity: education, health, safety, and environment. Every dollar not collected in taxes is a dollar we cannot spend on keiki in our schools, kūpuna in our care facilities, or families struggling to put food on the table.

The federal government's actions have created profound economic uncertainty, prompting the state Council on Revenues to lower its general fund revenue forecast by billions of dollars. Meanwhile, mandatory state costs for pensions, retiree health benefits, and debt service continue to climb. This crisis demands that we make bold, principled decisions about Hawai'i's future.

HB2306 makes the right choice: it preserves historic tax relief that families are already receiving, pauses additional cuts we cannot afford, and invests in targeted credits that help those most impacted by rising costs.

Conclusion

We cannot continue to cut income taxes while federal funds disappear—not when schools, health care, and infrastructure hang in the balance. A responsible pause preserves the resources we've already committed to food programs, child care subsidies, and the public systems every family and business relies upon.

The Hawai'i Tax Fairness Coalition urges this committee to pass HB2306 and affirm that in a time of federal retreat, Hawai'i will not retreat from its people.

Mahalo for the opportunity to testify.

HB-2306

Submitted on: 3/1/2026 4:08:04 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Thomas Brandt	Individual	Support	Written Testimony Only

Comments:

SUPPORT

COMMITTEE ON FINANCE
Rep. Chris Todd, Chair
Rep. Jenna Takenouchi, Vice Chair

HEARING:

Tuesday, March 3, 2026 at 10:00 am
Conference Room 308 and Via Videoconference

TESTIMONY IN SUPPORT OF HB 2306, RELATING TO INCOME TAX.

Aloha Chair Todd, Vice Chair Takenouchi, Rep. Miyake for my district, Rep. Yamashita of Maui, and Members of the Committee,

My name is Christine Andrews and I am a long-term resident of Wailuku, Maui and an attorney licensed in Hawai'i for over 25 years. I write to you today in **strong support of HB 2306, Relating to Income Tax**, which repeals future adjustments to the standard deduction and income tax brackets; increases the applicable percentage of the employment-related expenses for which the child and dependent care tax credit may be claimed; provides for a disallowance period when there is a final administrative or judicial decision finding that the claim was due to fraud or disallowing the credit; defines "adjusted gross income" for purposes of the child and dependent care tax credit as adjusted gross income as defined by the Internal Revenue Code of 1986, as amended; and extends the sunset for amendments made by Act 163, SLH 2023 to the child and dependent care tax credit, earned income tax credit, and food/excise tax credit.

According to Hawaii Tax Fairness, HB 2306 would change the income tax cuts made under Act 46 so that they are more sustainable. It would stop the tax brackets from moving each year and instead adjust them for inflation, while keeping the larger standard deduction that helps most families. These changes could save the state hundreds of millions of dollars every year—money that could help soften the impact of expected federal funding cuts.

Right now, Act 46 gives much bigger tax breaks to wealthy taxpayers than to everyone else. By 2031, the richest 1% will get average cuts of over \$12,000 a year, while the lowest-income families will see only about \$469. The law is expected to cost \$240 million in 2025 and more than \$1.4 billion a year by 2031, which would be about 12% of Hawai'i's total tax revenue. Because income taxes make up about a third of the state's budget, losing that much money could mean cuts to important programs and services.

At minimum, legislators should freeze the implementation of Act 46, which will keep the income brackets at their current amounts, while allowing the standard deductions to increase. This could save at least \$296 million in Tax Year 2027—and it would also stop the cost from ballooning to \$1.4 billion a year by 2032. The proposal keeps one major benefit: a higher standard deduction that rises from \$2,200 to \$12,000 for single filers and from \$4,400 to \$24,000 for couples by 2031.

I support scaling back some of the tax cuts for high-income earners and raising taxes through other means. Act 46 can be made more progressive by increasing the income tax rates for the top 5 brackets. For a single filer, this would affect people earning over \$175,000. By targeting the parts of Act 46 that give outsized benefits to the wealthy—while keeping the tax breaks for lower-income people—Hawai'i can make Act 46 fairer and regain lost revenue. I respectfully request your **support of HB 2306** and progressive tax reform.

Mahalo for helping create a more equitable and fiscally responsible tax system,

Christine Andrews, JD
Wailuku, Maui

I was born out west, as west as I thought a person could be born. I saw the mountains of Montana, rode horses on the plains, shot gophers and moved cattle, like my father and grandfather would. I am proud to say that I lived that life, and then I came here.

As I moved further out west, past rainy Oregon and sunny California to the beaches and mountains of Hawaii where I still feel out of place in the big city, I was touched to see that it was so much like my home. Until I saw where it was going.

The taxes that this state has are talked about from the Chicago Stock Exchange to the coffee table the farmers gather around. Us on the outside look in on all y'all as a way to measure on the far side how much we should be taxing our residents, where to put it and, recently, what not to do. After not having any future thinking on Act 46 and the unreasonable changes that were made to it that affect the people in Hawaii and those staying here for a reasonable amount of time, we see a gain today for a sacrifice of tomorrow, one that we will have to bear in the near future. A bill like Act 46 will not be dealt with by our children, but by us in the present, and if no action is made soon, it will, as we Montanans say, kick us in the rear by 2031. In order to stop losing the state money, we should freeze Act 46, regain our balance on this teetertotter of a bill, revise it, and then allow it to flow back in so it will align with the current political climate.

If you're driving home today through the mountains, past the beaches or by the docks that we all call home, remember that getting to see that every day is a privilege we shouldn't take for granted. This bill will not only cost us our land, but the people in it. Hawaii is a thriving, beautiful state, and by freezing this bill and rethinking it, we can keep it that way. Please vote no on HB2306.

HB-2306

Submitted on: 3/1/2026 11:34:24 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Landon Love	Individual	Support	Written Testimony Only

Comments:

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

My name is Landon Love, and I am writing this in support of HB2305, which would freeze the high-income tax cuts under Act 46, from 2024.

I am submitting this testimony not only as a student, but as someone who cares deeply about the future of the Hawaiian Islands. Through my own friends and family, I’ve seen firsthand how difficult it is for local families to afford housing, healthcare, groceries, and even childcare. With many of them being the hardest workers I know, some even holding multiple jobs at once, just to be able to remain in Hawai’i. At the same time, we are being asked to also accept cuts to essential services because there's “not enough money.” This is unacceptable, as housing feels increasingly out of reach; many of my peers have even begun to question whether they can afford to build their own futures and families here.

Taxes fund important services for many people across the islands, whether they are amongst the wealthiest or a hardworking family. Such services include: housing programs, Med-QUEST, public education, food security services like SNAP, road maintenance, and even care for our keiki and kupuna. These investments however, are not just luxuries. They are the essential building blocks needed to create a healthy, thriving community. If Hawai’i is to remain a place where working families can live and thrive. We must ensure that our tax system is fair.

Act 46 of 2024 significantly reduces state income tax revenue, cutting nearly \$240 million in 2025, and from 2031 onwards, over \$1.4 billion each year. This is nearly 12% of Hawai’i’s total state tax revenue. This means that by 2031. The wealthiest of us within the top 1% will be receiving an average tax annual tax cut of over \$12,000. Whilst the lowest-income families will receive only about \$469. Freezing these tax cuts would save the state more than \$296 million per year, which could be reinvested directly back into our local communities.

Fundamentally, this is a bill about fairness. To set up a tax system that ensures that everyone, especially those who have benefited so greatly from Hawai’i’s land, infrastructure, and public investments, to create a stronger and more resilient economy. Furthermore, this isn't about punishing success. Even if their taxes were to increase by a

few percentage points, the ultra wealthy would still be wealthy. But for the thousands of working families across the islands, every dollar is important. Which is why this choice is so important for our future. We can cut programs and services that our communities depend on. Or we can tax fairly, to fund the programs that our communities so desperately need, securing the future of the islands and the success of future generations.

For these reasons, I respectfully urge the Committee to pass HB2306 to protect the revenue necessary to fund the future of Hawai'i and its people.

Mahalo for your time,

Landon Love

HB-2306

Submitted on: 3/2/2026 12:18:50 AM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Isabella	Individual	Oppose	Written Testimony Only

Comments:

Isabella Peavey, HB2306, State income tax policy in Hawaii: This bill reverses promised tax relief and keeps Hawaii's taxes high, despite the already high cost of living. This makes many of Hawaii's residents have many financial pressures and even sometimes not knowing where they are going to live. I used to be in a similar situation as those who are feeling the stress from the cost of living in Hawaii, when I used to live in Florida. There were times when money was so short we didnt know where we were going to stay for the night. I can relate to how some may be feeling and want to try to help those in need. The passing of this bill will not do so.

HB-2306

Submitted on: 3/2/2026 12:36:45 AM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Keahialoha Jack	Individual	Support	Written Testimony Only

Comments:

To: House Committee on Finance

Hearing: Mar 3, 2026 at 10:00 AM

Measure: HB2306

Position: Support

Dear House Committee on Finance, I am Keahialoha Jack and I will be testifying as an individual in support of measure HB2306 relating to income tax. It has come to my attention that Act 46 of 2024 has cut state income tax, and by fiscal year 2032 will have cost Hawai'i \$7.6 billion. This is \$7.6 billion that will not be spent in impactful ways which serve the community such as funding for healthcare services, SNAP, improving public infrastructure, and building climate resilience, and will instead remain in the pockets of the state's wealthiest. While a tax cut such as in Act 46 is not inherently a bad thing, the fact that it loses so much vital state revenue in combination with the fact that the Act 46 tax cuts primarily benefit the wealthiest Hawai'i residents, and only very marginally help the working families that we rely on, makes this something worth reworking. HB2306 will not only reduce injury by repealing future changes to the standard deduction and income tax brackets, saving the state a lot of money, but will also lessen the burden on working families by increasing the instances in which the child and dependent care tax credit can be claimed, ensuring that the burden is placed predominantly on those who are best equipped to handle it. As someone who has had much of my family forced to leave Hawai'i due to the high cost of living, and lack of opportunity, it pains me to see that we are cutting vital state revenue, which could be used in programs designed to support the struggling families which these tax cuts barely benefit. This is why I am asking for your support on HB2306, because I believe that together we create a Hawai'i in which all pay their fair share and in return receive their fair share because the community looks out for them.

HB-2306

Submitted on: 3/2/2026 6:56:33 AM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Noelle Lindenmann	Individual	Support	Written Testimony Only

Comments:

Aloha Chair, Vice Chair, and members of the committee,

I am wiring in strong support of HB2306.

Our state stands at a crossroads. Facing hundreds of millions of dollars of federal funding cuts and the ongoing revenue loss from Act 46, we must make difficult choices to protect the programs our communities depend on. HB2306 says that Hawaii will not sacrifice the health and stability of its people during a crisis.

HB2306 responsibly addresses our budget shortfall. It also strengthens the Child and Dependent Care Tax Credit.

Mahalo for the opportunity to provide testimony.

Noelle Lindenmann, Kailua-Kona

HB-2306

Submitted on: 3/2/2026 7:23:26 AM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Josh Hill	Individual	Oppose	Written Testimony Only

Comments:

Aloha kakahiaka,

This is about LOSS of TRUST.

However you try and frame this, we NEED to be able to TRUST our elected government, and this, on top of all other scandals and waste?

Even the movies being made and played right now are about CORRUPTION within the hawaii government.

I believe we can do BETTER, I believe we can be pono and KEEP PROMISES, I believe you can do the right thing and vote how you said you would, not hide behind political machinations, and RESTORE our trust in Hawaii.

This one is not a complicated issue.

Mahalo plenty,

J.H.

HB-2306

Submitted on: 3/2/2026 8:34:30 AM

Testimony for FIN on 3/3/2026 10:00:00 AM

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

Comments:

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

My name is **Nanea Lo**, and I am writing in **strong support of HB2306**, which would stop additional tax cuts that disproportionately benefit the wealthiest individuals and corporations.

At a time when working families in Hawai‘i are facing record-high housing costs, rising food prices, and increasing healthcare expenses, our tax policy should prioritize stability, equity, and shared responsibility. HB2306 recognizes a fundamental truth: further tax cuts for the wealthy do not meaningfully improve quality of life for most residents, but they do weaken the state’s ability to fund essential public services.

Decades of evidence show that tax cuts for high-income earners rarely trickle down to working people. Instead, they reduce public revenue needed for education, affordable housing, healthcare, climate resilience, and infrastructure—services that everyday residents rely on and that make Hawai‘i a livable place for all.

HB2306 takes a responsible approach by protecting the state’s revenue base and ensuring that those who have benefited the most from Hawai‘i’s economy continue to contribute their fair share. This bill helps prevent deeper inequality and avoids shifting the burden onto low- and middle-income residents through regressive taxes and service cuts.

A fair tax system is essential to a strong democracy and a resilient economy. I respectfully urge you to support HB2306 and advance it through the legislative process.

Me ke aloha ‘āina,

Nanea Lo, 96826

Sierra Club of Hawai‘i Member

Hawai‘i Workers Center Board Member

Clean Elections Hawai‘i Member

Honolulu Tenants Union Member

350 Hawai'i Member

Carbon Cashback Hawai'i Member

Hawai'i Tax Fairness Coalition Member

HB-2306

Submitted on: 3/2/2026 8:40:38 AM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Ano Mitaina	Individual	Support	Written Testimony Only

Comments:

On bill HB2306 I believe that it'll help so many people in the long run because I've seen so many kids with special needs but sometimes the government doesn't have enough to help out some of the families and they have to figure out things for themselves and they'll be on their own but that can all change with help of this tax bill because it'll increase their capacity to help more and more children in the future and it'll make more people happy and it'll also increase penalties for when someone tries to take it and they'll be in huge trouble and they'll have worse consequences with the help of this bill then if the bill doesn't pass and if this bill does pass it'll bring so much good into the beautiful state of Hawaii and I've had some of my own cousins who are kids and they have special needs but they weren't able to get help because of their situation financially and yet they press on with smiles on their faces and they just stay calm and true to themselves and this is my testimony on why I believe they should pass this bill

HB-2306

Submitted on: 3/2/2026 11:05:21 AM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
John Biegel	Individual	Oppose	Written Testimony Only

Comments:

I oppose hb2306/sb3125 as a local resident. I was so optimistic for the future knowing that this burden of taxes would be lessened. Please don't take that away. Mahalo.

HB-2306

Submitted on: 3/2/2026 11:05:21 AM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
John Biegel	Individual	Oppose	Written Testimony Only

Comments:

I oppose hb2306/sb3125 as a local resident. I was so optimistic for the future knowing that this burden of taxes would be lessened. Please don't take that away. Mahalo.

HB-2306

Submitted on: 3/2/2026 11:09:59 AM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
brent braden	Individual	Oppose	Written Testimony Only

Comments:

Aloha. This is my testimony opposing SB3125 and HB2306. The income tax cuts gave people hope that things might get easier. Pausing them sends the wrong signal. Hawaii should be moving toward affordability, not away from it. Mahalo for your consideration.

HB-2306

Submitted on: 3/2/2026 11:09:59 AM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
brent braden	Individual	Oppose	Written Testimony Only

Comments:

Aloha. This is my testimony opposing SB3125 and HB2306. The income tax cuts gave people hope that things might get easier. Pausing them sends the wrong signal. Hawaii should be moving toward affordability, not away from it. Mahalo for your consideration.

HB-2306

Submitted on: 3/2/2026 11:12:56 AM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Patrick Brannigan	Individual	Oppose	Written Testimony Only

Comments:

I am writing to oppose HB 2306 and SB 3125. Hawaii already asks a lot from its residents. Taking away tax relief is too much. Please keep the tax cuts. Mahalo.

HB-2306

Submitted on: 3/2/2026 11:16:06 AM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Alexander Brodie	Individual	Oppose	Written Testimony Only

Comments:

Aloha, please vote against HB 2306 & SB 3125. The income tax cuts help families like mine get by. A pause feels like a step backward. We need relief, not more pressure. Mahalo nui loa.

HB-2306

Submitted on: 3/2/2026 11:16:06 AM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Alexander Brodie	Individual	Oppose	Written Testimony Only

Comments:

Aloha, please vote against HB 2306 & SB 3125. The income tax cuts help families like mine get by. A pause feels like a step backward. We need relief, not more pressure. Mahalo nui loa.

HB-2306

Submitted on: 3/2/2026 11:18:12 AM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
GREG BROSSIER	Individual	Oppose	Written Testimony Only

Comments:

S.B. 3125 and H.B. 2306 should be stopped. The tax cuts were meant to be a long-term improvement. Pausing them creates uncertainty for families and workers. Hawaii needs policies people can rely on. Vote no.

HB-2306

Submitted on: 3/2/2026 11:18:12 AM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
GREG BROSSIER	Individual	Oppose	Written Testimony Only

Comments:

S.B. 3125 and H.B. 2306 should be stopped. The tax cuts were meant to be a long-term improvement. Pausing them creates uncertainty for families and workers. Hawaii needs policies people can rely on. Vote no.

HB-2306

Submitted on: 3/2/2026 11:20:12 AM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Faith Burns	Individual	Oppose	Written Testimony Only

Comments:

Many local people welcomed the income tax cuts. They provided real, tangible relief. Pausing them removes that relief when it is still needed. Our cost of living has not gone down. Keep your word, help Hawaii's people afford to live and stay in Hawaii!

HB-2306

Submitted on: 3/2/2026 3:35:06 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Tracy Manhan	Individual	Oppose	Written Testimony Only

Comments:

H.b. 2306 and S.b.3125 should not move forward. A pause today becomes a problem tomorrow. Once relief is gone, it's hard to get back. Vote no.

HB-2306

Submitted on: 3/2/2026 11:24:15 AM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Aaron Campbell	Individual	Oppose	Written Testimony Only

Comments:

H.b. 2306 and S.b.3125 should not move forward. A pause today becomes a problem tomorrow. Once relief is gone, it's hard to get back. Vote no.

HB-2306

Submitted on: 3/2/2026 11:27:26 AM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Elizabeth Cannon	Individual	Oppose	Written Testimony Only

Comments:

S.B. 3125 and H.B. 2306 should be stopped. The tax cuts were meant to be a long-term improvement. Pausing them creates uncertainty for families and workers. Hawaii needs policies people can rely on. Vote no.

HB-2306

Submitted on: 3/2/2026 3:33:24 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Jerry Lynch	Individual	Oppose	Written Testimony Only

Comments:

Aloha, please vote against HB2306 and SB3125. Hawaii families need relief from the high cost of living. Pausing tax cuts does the opposite. Mahalo for your time.

HB-2306

Submitted on: 3/2/2026 11:37:21 AM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Don Carroll	Individual	Oppose	Written Testimony Only

Comments:

Opposing Rescinding the Income Tax Cut Aloha Chair and Members, Hawai'i residents have already been forced to cut our household budgets because of rising costs for food, housing, utilities, and fuel. We did not have a choice—we adapted because we had to. Rescinding the recent income tax cut shifts the burden back onto families who are already stretched thin. While residents have tightened their belts year after year, the State now proposes relief for itself instead of doing what families have done: cut spending. If everyday people can make hard budget decisions to survive, then government must be willing to do the same. Taking back tax relief is not shared sacrifice—it is asking residents to carry the load alone. I urge you to protect the income tax cut and look to government spending reductions instead. Hawai'i's families have already done their part. Respectfully, Hawai'i Resident

HB-2306

Submitted on: 3/2/2026 11:40:26 AM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Ronda Castillo	Individual	Oppose	Written Testimony Only

Comments:

I am writing to submit testimony in opposition to house bill 2306 and senate bill 3125. The tax cuts helped people cope with Hawaii's high cost of living. Pausing them does the opposite. Calling it temporary does not lessen the impact. Families will feel the difference immediately.

HB-2306

Submitted on: 3/2/2026 3:19:42 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Ellen Liddle	Individual	Oppose	Written Testimony Only

Comments:

Please vote no on HB 2306 & SB 3125. Families were counting on those tax cuts. Changing course now hurts trust in government. Let the cuts continue.

HB-2306

Submitted on: 3/2/2026 11:42:14 AM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Nolan Chang	Individual	Oppose	Written Testimony Only

Comments:

I oppose SB3125 and HB2306. As someone trying to stay in Hawaii long term, higher taxes scare me. The tax cuts gave hope that things were improving. Don't take that away. Mahalo.

HB-2306

Submitted on: 3/2/2026 3:36:12 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Gloria Mansfield	Individual	Oppose	Written Testimony Only

Comments:

H.b. 2306 and S.b.3125 should not move forward. A pause today becomes a problem tomorrow. Once relief is gone, it's hard to get back. Vote no.

HB-2306

Submitted on: 3/2/2026 11:44:39 AM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Linda	Individual	Oppose	Written Testimony Only

Comments:

You will be imposing a grave injustice should you REPEAL the long-awaited and initially implemented increases to the standard deduction and the long-advocated adjustments (for decades of inflation) to the state income tax brackets.

Those who will no longer benefit are residents working hard and still paying in a regressive scheme.

PAUAE if you must, for high-earners, but not for our low- and middle-income residents. RETAIN the changes that most relieve those who need it the most.

You can do this. You should.

Mahalo

HB-2306

Submitted on: 3/2/2026 3:37:09 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Rayna Marsh	Individual	Oppose	Written Testimony Only

Comments:

I am writing to submit testimony in opposition to house bill 2306 and senate bill 3125. The tax cuts helped people cope with Hawaii's high cost of living. Pausing them does the opposite. Calling it temporary does not lessen the impact. Families will feel the difference immediately.

HB-2306

Submitted on: 3/2/2026 3:16:03 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Leila Lee	Individual	Oppose	Written Testimony Only

Comments:

Aloha - this testimony is offered in opposition to SB 3125 and HB2306. Hawaii families were promised income tax relief. Pausing it feels unfair. Our cost of living is still extremely high. Lawmakers should focus on controlling their spending instead of raising taxes. Please vote no on SB 3125.

HB-2306

Submitted on: 3/2/2026 3:10:00 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Charles Lee	Individual	Oppose	Written Testimony Only

Comments:

I oppose sb3125 and hb2306 because it takes Hawaii in the wrong direction. The tax cuts were meant to help people stay here. Pausing them sends the opposite message. We need stability, not constant changes. And we need you to keep your promises. Please vote against this bill.

HB-2306

Submitted on: 3/2/2026 11:44:54 AM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Raphaela Che	Individual	Oppose	Written Testimony Only

Comments:

I am against SB 3125 and HB 2306. Hawaii is my home now. As we all know and are aware of, it is getting harder and more expensive for families to live here. Even on my Registered Nurse income, being a single mother isn't any better. As a result, any form of help, will be appreciated and helpful to local families. We have a huge pay disparity across the State. Unfortunately, not everyone has a family or relative they can move in with in generational housing to help offset some of the cost. Also, not anyone is capable to move out of State like some have unfortunately had to do. The exorbitant increase in HOA & maintenance fees, have placed an unnecessary ongoing burden to families. I paid close to thirteen thousand dollars (\$12,948 i.e. \$1079/month) in HOA fees alone in 2025. This is an expense that isn't even reported on my tax document. Not to talk of the \$3500/month I have to pay in mortgage. In addition, I have a child to feed before other expenses. I hope you law makers can do the Math and tell me how one can get out of poverty in Hawaii. This high cost of living explains in part why our homeless population keeps growing. As I continue to get strangled being the single income earner for household, I'll eventually not be able to keep up with the bills and end up on the streets while the banks repossess my home. This is why instead of attempting to undo the tax relief bill, more bills should actually be enacted and added on to address this crisis we continue to face as a State. I understand that not all live pay check to pay check, but as law makers, you all have the duty and responsibility to have empathy to those who do. It is imperative to understand the problem of local families like mine who live pay check to pay check. I therefore kindly ask that you all keep families like mine in your thoughts as you deliberate and vote on this bill. We aren't just numbers and statistical data but are alive with children who look upon us for a better tomorrow. Thank you

HB-2306

Submitted on: 3/2/2026 3:09:28 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Audrey Lee	Individual	Oppose	Written Testimony Only

Comments:

I strongly oppose HB 2306 and SB 3125. Hawaii's cost of living is already overwhelming. The income tax cuts helped a little, and every bit counts. Pausing them hurts families who are barely getting by. Please vote no on this bill.

HB-2306

Submitted on: 3/2/2026 11:52:25 AM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
James Clark	Individual	Oppose	Written Testimony Only

Comments:

Please! I vehemently oppose the bill that would halt the income tax cuts. These tax cuts were passed to address affordability. Like, the other day! Have they worked? Not that I see! Taxes go up and up, and never rarely come back down. You promised to reverse that. And then, "Whoops! No can do!" Please vote no.

HB-2306

Submitted on: 3/2/2026 12:02:30 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Anthony Conner	Individual	Oppose	Written Testimony Only

Comments:

I oppose any effort to stop or pause the income tax cut and I hope you do too. The tax cuts were intended to help the economy and lower our cost of living, but pausing them will stop that. Please cut the budget instead of raising our taxes.

HB-2306

Submitted on: 3/2/2026 12:03:29 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Leslie Corpuz	Individual	Oppose	Written Testimony Only

Comments:

It appears that those of us who previously submitted testimony failed to convince you folks that we need the tax cuts to continue. It appears you are determined to do away with the tax cuts under the guise of balancing the budget. May I remind you that we, the taxpayers, feel your hands in our pockets/purses when you spend AND when you increase our taxes. I urge you to vote against S.B. 3125 and H.B. 2306. The income tax cuts were an important step for affordability. Pausing them feels like a step backward. Hawaii needs less pressure on our living expenses, not more.

HB-2306

Submitted on: 3/2/2026 12:24:41 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Robert Perkinson	Individual	Support	In Person

Comments:

Aloha.

I would like to testify in support of freezing the state's 2024 tax cuts. I supported adjusting rates and increasing the standard deductible, but in the end cuts are just going to cost the state too much. We have climate disasters we need to prepare for; we have federal cuts to health care to deal with. Now isn't the time to reduce the size of our bucket.

Thank you, Robert Perkinson (downtown)

HB-2306

Submitted on: 3/2/2026 12:29:32 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Laura Costa	Individual	Oppose	Written Testimony Only

Comments:

I oppose SB3125 as well as HB2306. Everything costs more here, and taxes don't help. The income tax cuts finally felt like progress. Please don't undo them. Mahalo.

HB-2306

Submitted on: 3/2/2026 12:39:36 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Brenner Danielson	Individual	Oppose	Written Testimony Only

Comments:

Please do the right thing and oppose H.B. 2306 and S.B. 3125. If the state needs money, it should look at spending first. Raising taxes, even quietly, should not be the solution. Vote no.

HB-2306

Submitted on: 3/2/2026 12:42:37 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Patricia de Los Santos	Individual	Oppose	Written Testimony Only

Comments:

I oppose any bill that pauses the tax cuts because it undermines progress. The tax cuts were already working to make Hawaii more affordable for local families. Pausing them takes us backward. Mahalo for your consideration. I hope you vote against this bill.

HB-2306

Submitted on: 3/2/2026 12:45:15 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Mike Despard	Individual	Oppose	Written Testimony Only

Comments:

I would like to submit opposition testimony on HB2306 / SB3125. Hawaii is already losing residents to the mainland. Higher taxes will only speed that up. Please vote no on this bill.

HB-2306

Submitted on: 3/2/2026 12:47:09 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Ellen Desruisseaux	Individual	Oppose	Written Testimony Only

Comments:

Aloha kakou. I'm against Senate Bill 3125 and House Bill 2306. The tax cuts were meant to help people stay in Hawaii. Pausing them will push people away. Vote no.

HB-2306

Submitted on: 3/2/2026 12:47:48 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Joy Dillon	Individual	Oppose	Written Testimony Only

Comments:

I am opposed to a pause in the tax cuts. These cuts were already passed and we expected them to continue. Pausing them changes the rules midstream. That creates uncertainty and stress for households. The path to prosperity for both citizens and the government is to reduce taxes. Please do not support this bill.

HB-2306

Submitted on: 3/2/2026 12:58:02 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Romeo Dona	Individual	Oppose	Written Testimony Only

Comments:

I strongly oppose HB 2306 / SB 3125. Local people are tired of getting squeezed. The tax cuts were a good step. Pausing them is not. Mahalo for considering this.

HB-2306

Submitted on: 3/2/2026 1:16:13 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Abhishek Duggal	Individual	Oppose	Written Testimony Only

Comments:

Aloha, please vote against HB2306 and SB3125. Hawaii families need relief from the high cost of living. Pausing tax cuts does the opposite. Mahalo for your time.

HB-2306

Submitted on: 3/2/2026 1:17:43 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Dee Edmunds	Individual	Oppose	Written Testimony Only

Comments:

Aloha - this testimony is offered in opposition to SB 3125 and HB2306. Hawaii families were promised income tax relief. Pausing it feels unfair. Our cost of living is still extremely high. Lawmakers should focus on controlling their spending instead of raising taxes. Please vote no on SB 3125.

HB-2306

Submitted on: 3/2/2026 1:18:25 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Gail Edwards	Individual	Oppose	Written Testimony Only

Comments:

Aloha! I am writing to ask you to preserve Hawaii's tax cut. Families need those cuts to lower the cost of living. They also help grow our economy so that we can all do better. Please vote against sb3125 and hb2306.

HB-2306

Submitted on: 3/2/2026 1:19:18 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Mark Edwards	Individual	Oppose	Written Testimony Only

Comments:

Aloha: I am against any bill that pauses the income tax cuts, including S.B. 3125. The cost of living keeps going up and families need every bit of relief they can get. Calling it a "pause" doesn't change the impact. It still means higher taxes. Please vote no.

HB-2306

Submitted on: 3/2/2026 1:29:08 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Debra Engel	Individual	Oppose	Written Testimony Only

Comments:

I am writing to submit testimony in opposition to house bill 2306 and senate bill 3125. The tax cuts helped people cope with Hawaii's high cost of living. Pausing them does the opposite. Calling it temporary does not lessen the impact. Families will feel the difference immediately. Also, Mr Green needs to learn how to budget our budget. I believe we have more than enough monies coming in from tourism alone. It appears to me that governor wants to force the people, eventually into total dependence upon our government. we the people do not want that. He is not doing the job, time for a new governor.

HB-2306

Submitted on: 3/2/2026 1:30:36 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Camille Erickson	Individual	Oppose	Written Testimony Only

Comments:

Please vote no on HB2306/SB3125. A pause in tax cuts is still a tax increase. That means less money in the hands of local residents. This is not what Hawaii families need right now.

HB-2306

Submitted on: 3/2/2026 1:31:19 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Wayne Feike	Individual	Oppose	Written Testimony Only

Comments:

Aloha legislators. I am against HB 2306 & SB 3125. The tax cuts mattered to working people here and we were counting on them. Pausing them will make it harder to afford life in Hawaii. Please vote no.

HB-2306

Submitted on: 3/2/2026 1:32:53 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Scott Fernandez	Individual	Oppose	Written Testimony Only

Comments:

I strongly oppose HB 2306 as well as SB 3125. Local families are already making tough choices with how expensive life is here. Higher taxes make those choices worse. The Governor and the Legislature passed these tax cut into law and now you the government are essentially breaking the law the people have passed through their representatives who campaigned on those promises to get elected. If these tax cuts are unwound, our representatives essentially lied to their constituents to get elected. A better course is for the legislature to keep its promises to the people and figure out a different solution. A good start would be to cut spending, find other funds. This state will lose its population of blue colar and white color workers if tax and spend policies are not reversed. Please keep the tax cuts in place. Mahalo.

HB-2306

Submitted on: 3/2/2026 1:34:39 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
David Fielder	Individual	Oppose	Written Testimony Only

Comments:

Aloha - I am opposed to hb2306 & sb3125 because it hurts working families. Every dollar matters right now. Taking away tax relief makes daily life harder. Please vote against this bill.

HB-2306

Submitted on: 3/2/2026 1:35:32 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Eric Freeh	Individual	Oppose	Written Testimony Only

Comments:

Aloha, I oppose House Bill 2306 & Senate Bill 3125. The income tax cuts helped my family. A pause will mean paying more. Please stand with local families and vote no.

HB-2306

Submitted on: 3/2/2026 1:39:24 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Gregory Friel	Individual	Oppose	Written Testimony Only

Comments:

I oppose any bill that pauses the tax cuts because it undermines progress. The tax cuts were already working to make Hawaii more affordable for local families. Pausing them takes us backward. Mahalo for your consideration. I hope you vote against this bill.

HB-2306

Submitted on: 3/2/2026 1:42:35 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Wendy Fujimoto	Individual	Oppose	Written Testimony Only

Comments:

I strongly oppose HB 2306 and SB 3125. The tax cuts helped offset our high housing and grocery costs. I will be able to continue to support local businesses. The tax cuts will stimulate the economy. Pausing them now makes no sense. Families are already stretched thin. Mahalo for taking the time to consider my thoughts.

HB-2306

Submitted on: 3/2/2026 1:58:55 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Rian Garr	Individual	Oppose	Written Testimony Only

Comments:

Hawaii's income tax cut was an important step for affordability. Pausing it now erodes public trust. I urge you to vote against this bill and any effort to stop the tax cut.

HB-2306

Submitted on: 3/2/2026 2:01:25 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Alex Gonzalez	Individual	Oppose	Written Testimony Only

Comments:

Please do whatever you can to keep our tax cuts. They are very important to Hawaii families, especially with inflation and the bad economy. I ask you to vote against SB3125 / HB2306 and any bill that would end the income tax cut.

HB-2306

Submitted on: 3/2/2026 2:02:13 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Alfred Hagen	Individual	Oppose	Written Testimony Only

Comments:

I am submitting this testimony in opposition to Senate Bill 3125 and House Bill 2306. The income tax cuts were passed to help families deal with Hawaii's high cost of living. Many people, including my family, planned around that relief. Pausing the tax cuts is the same as raising taxes in real life. Calling it a pause does not change the impact on household budgets. Hawaii residents are already struggling with rent and food costs. This bill moves us backward.

HB-2306

Submitted on: 3/2/2026 2:03:15 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Robert Hastings	Individual	Oppose	Written Testimony Only

Comments:

Please vote no on HB 2306 & SB 3125. Families were counting on those tax cuts. Changing course now hurts trust in government. Let the cuts continue.

HB-2306

Submitted on: 3/2/2026 2:04:03 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Richard Hawkins	Individual	Oppose	Written Testimony Only

Comments:

Aloha! I am writing to ask you to preserve Hawaii's tax cut. Families need those cuts to lower the cost of living. They also help grow our economy so that we can all do better. Please vote against sb3125 and hb2306.

HB-2306

Submitted on: 3/2/2026 2:05:28 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Diana Heiman	Individual	Oppose	Written Testimony Only

Comments:

I strongly oppose Senate Bill 3125 as well as House Bill 2306. The income tax cuts finally gave families a little breathing room. Pausing them now feels like pulling the rug out from under people. A pause is still a tax hike in real life. Please vote no on this bill. This state will not prosper unless the government starts protecting those creating jobs and stops overtaxation.

HB-2306

Submitted on: 3/2/2026 2:15:08 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Shirley Henderson	Individual	Oppose	Written Testimony Only

Comments:

I am against SB 3125 and HB 2306. Hawaii is my home, but it's getting harder to stay. Tax relief matters. Don't undo it. Please keep seniors like me in your thoughts as you vote on this bill.

HB-2306

Submitted on: 3/2/2026 2:16:25 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Wendell Hosea	Individual	Oppose	Written Testimony Only

Comments:

This is my testimony in opposition to a pause in the tax cuts. These cuts were already passed and we expected them to continue. Pausing them changes the rules midstream. That creates uncertainty and stress for households. Please do not support this bill.

HB-2306

Submitted on: 3/2/2026 2:18:40 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Patricia Huff	Individual	Oppose	Written Testimony Only

Comments:

I am submitting this testimony in opposition to Senate Bill 3125 and House Bill 2306. The income tax cuts were passed to help families deal with Hawaii's high cost of living. Many people, including my family, planned around that relief. Pausing the tax cuts is the same as raising taxes in real life. Calling it a pause does not change the impact on household budgets. Hawaii residents are already struggling with rent and food costs. This bill moves us backward.

HB-2306

Submitted on: 3/2/2026 2:23:52 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Norma Hughes	Individual	Oppose	Written Testimony Only

Comments:

I oppose Senate Bill 3125 and House Bill 2306 and any attempt to pause the tax cuts. Once taxes go up, they rarely come back down. A pause today becomes permanent tomorrow. Please put a stop to this bill.

HB-2306

Submitted on: 3/2/2026 2:24:41 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
JERRY JACOBSON	Individual	Oppose	Written Testimony Only

Comments:

I oppose House Bill 2306 and Senate Bill 3125 because it undermines trust. Lawmakers passed tax cuts for a reason. Let them work as intended. Don't reverse course now. Mahalo for considering my testimony.

HB-2306

Submitted on: 3/2/2026 2:27:51 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Monica Jennings	Individual	Oppose	Written Testimony Only

Comments:

I strongly oppose SB3125 and HB 2306 because it raises taxes without saying so. A pause still costs families money. Hawaii is already too expensive. Please vote against this bill.

HB-2306

Submitted on: 3/2/2026 2:30:31 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
John-Michael Kamakahi	Individual	Oppose	Written Testimony Only

Comments:

Senate Bill 3125 and House Bill 2306 should not pass. The income tax cuts were one of the few bright spots for affordability. Pausing them only creates more uncertainty. I urge you all to vote no.

HB-2306

Submitted on: 3/2/2026 2:31:24 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Kathy Kamauu	Individual	Oppose	Written Testimony Only

Comments:

S.B. 3125 and H.B. 2306 should be stopped. The tax cuts were meant to be a long-term improvement. Pausing them creates uncertainty for families and workers. Hawaii needs policies people can rely on. Vote no. You need to balance the budget by cutting out waste and fraud - not on the backs of the honest taxpayers. Protect our money

HB-2306

Submitted on: 3/2/2026 2:34:15 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Jennifer M Kamiko	Individual	Oppose	Written Testimony Only

Comments:

Aloha legislators, I strongly oppose Senate Bill 3125 and House Bill 2306. Pausing tax cuts hurts regular families. Please keep our taxes from going back up.

HB-2306

Submitted on: 3/2/2026 2:36:10 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Lindsay Kamm	Individual	Oppose	Written Testimony Only

Comments:

Aloha kakou, I strongly oppose House Bill 2306 and Senate Bill 3125. Those tax cuts were the most responsible and hopeful actions to come out of the legislature. Rather than "pausing" them, please rein in your spending. Please vote no.

HB-2306

Submitted on: 3/2/2026 2:42:03 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Barbara Jo Karlen	Individual	Oppose	Written Testimony Only

Comments:

Aloha legislators. I am against HB 2306 & SB 3125. The tax cuts mattered to working people here and we were counting on them. Pausing them will make it harder to afford life in Hawaii. Please vote no.

HB-2306

Submitted on: 3/2/2026 2:44:10 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Jayne Kashiwaeda	Individual	Oppose	Written Testimony Only

Comments:

How can State Legislators accept a giant pay raise and then ask us to give up our tax cuts? Do you see how wrong this is? If you take away the tax cuts then decline YOUR pay raise! Fair is fair and common sense is common sense. We, the people, should be given the tax breaks. You, the representatives should not be putting yourself first and above the tax payers. Plain and simple. Is this not logical or are you so greedy you can't see the bigger picture? Many local families applauded the income tax cuts. They provided real, tangible relief. Pausing them removes that relief when it is still needed. Our cost of living has not gone down. Residents should not be asked to give back what was promised. This bill undermines our confidence in government. I urge you to oppose it. Do the right thing, please.

HB-2306

Submitted on: 3/2/2026 2:46:13 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Kevin Kern	Individual	Oppose	Written Testimony Only

Comments:

I am writing to oppose HB 2306 and SB 3125. Hawaii already asks a lot from its residents. Taking away tax relief is too much. Please keep the tax cuts. Mahalo.

HB-2306

Submitted on: 3/2/2026 2:46:54 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Terri Yoshinaga	Individual	Oppose	Written Testimony Only

Comments:

I oppose this bill.

HB-2306

Submitted on: 3/2/2026 2:49:05 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Antoine Khalil	Individual	Oppose	Written Testimony Only

Comments:

I can't believe you're thinking about stopping the tax cuts. You just passed them! People are depending on them and you already want to take them away? Keep your promises and vote against anything that stops the tax cuts.

HB-2306

Submitted on: 3/2/2026 2:51:09 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Charles Knowles	Individual	Oppose	Written Testimony Only

Comments:

I am writing to submit testimony in opposition to house bill 2306 and senate bill 3125. The tax cuts helped people cope with Hawaii's high cost of living. Pausing them does the opposite. Calling it temporary does not lessen the impact. Families will feel the difference immediately.

HB-2306

Submitted on: 3/2/2026 2:55:59 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Dr. Kimberly Kowalski	Individual	Oppose	Written Testimony Only

Comments:

Hawaii has some of the highest costs of living in the country. A couple of years ago, you all passed the income tax cut to help people afford to stay here. Now you want to press pause? We need to make it easier for people to stay here. That's why I hope you vote against Senate Bill 3125 and House Bill 2306. Even for high income professionals in the medical field, the difference in take home income can sway decision on where they chose to practice. Hawaii already has a severe physician shortage and higher taxes does not help us recruit and retain! Focus on taxes for tourists and ultrawealthy parttime residents instead. Help out the hardworking people that live here.

HB-2306

Submitted on: 3/2/2026 2:57:04 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Russell Kuwaye	Individual	Oppose	Written Testimony Only

Comments:

Aloha - I am opposed to hb2306 & sb3125 because it hurts working families. Every dollar matters right now. Taking away tax relief makes daily life harder. Please vote against this bill.

HB-2306

Submitted on: 3/2/2026 3:08:22 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Richard Kyoperi	Individual	Oppose	Written Testimony Only

Comments:

Aloha kakou, I strongly oppose House Bill 2306 and Senate Bill 3125. Families are just trying to get by. Pausing the tax cuts hurts locals the most. Vote no, please.

HB-2306

Submitted on: 3/2/2026 3:08:22 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Richard Kyoperi	Individual	Oppose	Written Testimony Only

Comments:

Aloha kakou, I strongly oppose House Bill 2306 and Senate Bill 3125. Families are just trying to get by. Pausing the tax cuts hurts locals the most. Vote no, please.

HB-2306

Submitted on: 3/2/2026 3:51:00 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Rio Martell	Individual	Oppose	Written Testimony Only

Comments:

The tax cuts were passed to help residents afford life in Hawaii. Pausing them raises taxes in effect. Families are already stretched thin. This bill creates more financial pressure. Lawmakers should focus on spending restraint instead. Hawaii needs stable, affordable policies. Please vote no on this bill.

HB-2306

Submitted on: 3/2/2026 3:52:22 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Willa Marten	Individual	Oppose	Written Testimony Only

Comments:

I oppose House Bill 2306 and Senate Bill 3125 because it undermines trust. Lawmakers passed tax cuts for a reason. Let them work as intended. Don't reverse course now. Mahalo for considering my testimony.

HB-2306

Submitted on: 3/2/2026 3:54:16 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Michael Mastronardi	Individual	Oppose	Written Testimony Only

Comments:

I am writing to submit testimony in opposition to Senate Bill 3125 & House Bill 2306. The income tax cuts gave families some much-needed breathing room. Even small amounts of relief matter in a high-cost state like Hawaii. Pausing the cuts effectively raises taxes on residents. This bill creates uncertainty and makes it harder to plan financially. Families need stability, not sudden changes.

HB-2306

Submitted on: 3/2/2026 3:55:28 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
David May	Individual	Oppose	Written Testimony Only

Comments:

Please oppose H.B. 2306 / S.B. 3125 because it takes money out of family budgets. The tax cuts were supposed to help people stay afloat. Pausing them does the opposite. Let us keep the money in our pockets so we can afford to live in Hawaii. Vote no.

HB-2306

Submitted on: 3/2/2026 3:56:37 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Raymond McConnell	Individual	Oppose	Written Testimony Only

Comments:

Aloha, I strongly oppose HB2306 / SB3125. Hawaii is already too expensive for local families. The income tax cuts helped a little and every bit matters. Pausing them just makes things harder. Please vote no and mahalo for listening.

HB-2306

Submitted on: 3/2/2026 3:58:30 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Luke McKenney	Individual	Oppose	Written Testimony Only

Comments:

I am writing to submit testimony in opposition to Senate Bill 3125 & House Bill 2306. The income tax cuts gave families some much-needed breathing room. Even small amounts of relief matter in a high-cost state like Hawaii. Pausing the cuts effectively raises taxes on residents. This bill creates uncertainty and makes it harder to plan financially. Families need stability, not sudden changes. There is a ton that can be cut in the budget before pulling back tax cuts.

HB-2306

Submitted on: 3/2/2026 4:01:30 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Rob McWilliams	Individual	Oppose	Written Testimony Only

Comments:

Aloha legislators. I am against HB 2306 & SB 3125. The tax cuts mattered to working people here and we were counting on them. Pausing them will make it harder to afford life in Hawaii. Please vote no.

HB-2306

Submitted on: 3/2/2026 4:09:45 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Colleen Medeiros	Individual	Oppose	Written Testimony Only

Comments:

Aloha legislators. I am against HB 2306 & SB 3125. The tax cuts mattered to working people here and we were counting on them. Pausing them will make it harder to afford life in Hawaii. Please vote no.

HB-2306

Submitted on: 3/2/2026 4:10:54 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Michelle Melendez	Individual	Oppose	Written Testimony Only

Comments:

I am writing to urge you to vote against Sb3125 and Hb2306 which stops the income tax cut. The tax cuts are important for lowering our cost of living. We can't afford for taxes to start rising again.

HB-2306

Submitted on: 3/2/2026 4:14:13 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Judith Meyer	Individual	Oppose	Written Testimony Only

Comments:

Aloha! I am writing to ask you to preserve Hawaii's tax cut. Families need those cuts to lower the cost of living. They also help grow our economy so that we can all do better. Please vote against sb3125 and hb2306.

HB-2306

Submitted on: 3/2/2026 4:15:38 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
William Meyer	Individual	Oppose	Written Testimony Only

Comments:

Aloha! I am writing to ask you to preserve Hawaii's tax cut. Families need those cuts to lower the cost of living. They also help grow our economy so that we can all do better. Please vote against sb3125 and hb2306.

HB-2306

Submitted on: 3/2/2026 4:18:19 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Johnny Miro	Individual	Oppose	Written Testimony Only

Comments:

Senate Bill 3125 and House Bill 2306 sends the wrong message. It tells residents that our lawmakers are not trustworthy and tax relief is unreliable. People deserve better. I urge you to vote no.

HB-2306

Submitted on: 3/2/2026 4:20:49 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Mark Monoscalco	Individual	Oppose	Written Testimony Only

Comments:

Aloha legislators. I am against HB 2306 & SB 3125. The tax cuts mattered to working people here, and we were counting on them. Pausing them will make it harder to afford life in Hawaii. This is not a painless solution to your budgeting problems. Please vote no.

HB-2306

Submitted on: 3/2/2026 4:23:33 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Scott Moon	Individual	Oppose	Written Testimony Only

Comments:

I strongly oppose Senate Bill 3125 as well as House Bill 2306. The income tax cuts finally gave families a little breathing room. Pausing them now feels like pulling the rug out from under people. A pause is still a tax hike in real life. Please vote no on this bill.

HB-2306

Submitted on: 3/2/2026 4:25:02 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Albert Morgan	Individual	Oppose	Written Testimony Only

Comments:

I am writing to submit testimony in opposition to Senate Bill 3125 & House Bill 2306. The income tax cuts gave families some much-needed breathing room. Even small amounts of relief matter in a high-cost state like Hawaii. Pausing the cuts effectively raises taxes on residents. This bill creates uncertainty and makes it harder to plan financially. Families need stability, not sudden changes.

HB-2306

Submitted on: 3/2/2026 4:46:38 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Jane Aquino	Individual	Support	Written Testimony Only

Comments:

Please stop the bleed. The wealthy need to pay their fair share of the cost of real estate.
Mahalo, Jane Aquino Indivisible Hawaii

HB-2306

Submitted on: 3/2/2026 4:50:50 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Marie Morin	Individual	Oppose	Written Testimony Only

Comments:

Aloha! I am writing to ask you to preserve Hawaii's tax cut. Families need those cuts to lower the cost of living. They also help grow our economy so that we can all do better. Please vote against sb3125 and hb2306. I would feel very betrayed if you do not preserve the tax cut. It would be the last ultimate bait and switch.

HB-2306

Submitted on: 3/2/2026 4:53:11 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Martha Morishige	Individual	Oppose	Written Testimony Only

Comments:

I can't believe you're thinking about stopping the tax cuts. You just passed them! People are depending on them and you already want to take them away? Keep your promises and vote against anything that stops the tax cuts.

HB-2306

Submitted on: 3/2/2026 4:59:33 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Carol Morris	Individual	Oppose	Written Testimony Only

Comments:

I oppose hb2306/sb3125 as a local resident. We already pay enough. The tax cuts helped families breathe a little. Please don't take that away. Mahalo.

HB-2306

Submitted on: 3/2/2026 5:06:20 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Paul Morse	Individual	Oppose	Written Testimony Only

Comments:

I strongly oppose Senate Bill 3125 as well as House Bill 2306. The income tax cuts finally gave families a little breathing room. Pausing them now feels like pulling the rug out from under people. A pause is still a tax hike in real life. Please vote no on this bill.

HB-2306

Submitted on: 3/2/2026 5:07:33 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Matthew Murphy	Individual	Oppose	Written Testimony Only

Comments:

Please vote no on HB2306/SB3125. A pause in tax cuts is still a tax increase. That means less money in the hands of local residents. This is not what Hawaii families need right now.

HB-2306

Submitted on: 3/2/2026 5:08:15 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
David Owen Myers	Individual	Oppose	Written Testimony Only

Comments:

Aloha - I am opposed to hb2306 & sb3125 because it hurts working families. Every dollar matters right now. Taking away tax relief makes daily life harder. Please vote against this bill.

HB-2306

Submitted on: 3/2/2026 5:09:36 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Alyse Naito	Individual	Oppose	Written Testimony Only

Comments:

Pausing the tax cuts is the same as hiking them. And no one believes that this will only affect the rich. Tax hikes always end up getting regular people too. Don't fall for that. Vote against the hike.

HB-2306

Submitted on: 3/2/2026 5:10:27 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Karl Nakamura	Individual	Oppose	Written Testimony Only

Comments:

Aloha kakou, I strongly oppose House Bill 2306 and Senate Bill 3125. Families are just trying to get by. Pausing the tax cuts hurts locals the most. Vote no, please.

HB-2306

Submitted on: 3/2/2026 5:11:29 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Lance Nash	Individual	Oppose	Written Testimony Only

Comments:

Hawaii has some of the highest costs of living in the country. A couple of years ago, you all passed the income tax cut to help people afford to stay here. Now you want to press pause? We need to make it easier for people to stay here. That's why I hope you vote against Senate Bill 3125 and House Bill 2306.

HB-2306

Submitted on: 3/2/2026 5:13:04 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Brian Negley	Individual	Oppose	Written Testimony Only

Comments:

Pausing the tax cuts is the same as hiking them. And no one believes that this will only affect the rich. Tax hikes always end up getting regular people too. Don't fall for that. Vote against the hike.

HB-2306

Submitted on: 3/2/2026 5:14:17 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Barbara Nosaka	Individual	Oppose	Written Testimony Only

Comments:

Aloha! I oppose HB2306 and SB3125. The income tax cuts gave hope that affordability was improving. Pausing them takes that hope away. Please vote no.

HB-2306

Submitted on: 3/2/2026 5:17:51 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Pandurangasayi Nuti	Individual	Oppose	Written Testimony Only

Comments:

Please do whatever you can to keep our tax cuts. They are very important to Hawaii families, especially with inflation and the bad economy. I ask you to vote against SB3125 / HB2306 and any bill that would end the income tax cut. In Hawaii, there is no such thing like high paid employees can afford the tax hike. Even those earning 300 K or more still can only be as good as middle class from the affordability standpoint. Given that fact, we request that the rollback of tax cuts enacted is opposed.

HB-2306

Submitted on: 3/2/2026 5:19:50 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Steven Oberg	Individual	Oppose	Written Testimony Only

Comments:

Aloha — Please consider my testimony in opposition to this bill. The income tax cuts were meant to help families stay in Hawaii. Pausing them will make it harder for people to afford living here. Many residents already feel squeezed from all sides. Lawmakers should not undo recent progress.

HB-2306

Submitted on: 3/2/2026 5:21:19 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Vernon Okada	Individual	Oppose	Written Testimony Only

Comments:

I would like to testify in opposition of HB 2306 / SB 3125. This is a bad idea. Hawaii already has a high cost of living. Pausing the tax cuts only adds to the burden. I strongly oppose this bill.

HB-2306

Submitted on: 3/2/2026 5:22:54 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Kay Jessica O'Reilly	Individual	Oppose	Written Testimony Only

Comments:

I oppose sb3125 and hb2306. Everyone was so excited when you all passed the tax cuts. Now you want to get rid of them? Maybe we need smarter budgeting rather than tax hikes. Please vote against this bill.

HB-2306

Submitted on: 3/2/2026 5:30:02 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Richard Peters	Individual	Oppose	Written Testimony Only

Comments:

I would like to submit opposition testimony on HB2306 / SB3125. Hawaii is already losing residents to the mainland. Higher taxes will only speed that up. Please vote no on this bill.

HB-2306

Submitted on: 3/2/2026 5:35:14 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
John Pritchett	Individual	Oppose	Written Testimony Only

Comments:

S.B. 3125 and H.B. 2306 should be stopped. The tax cuts were meant to be a long-term improvement. Pausing them creates uncertainty for families and workers. Hawaii needs policies people can rely on. Vote no.

HB-2306

Submitted on: 3/2/2026 5:36:12 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Melissa Rabideau	Individual	Oppose	Written Testimony Only

Comments:

Thanks for all you do for our community, however I am concerned about S.B. 3125 and H.B. 2306. The income tax cuts were an important step for affordability. Pausing them feels like a step backward. Hawaii needs less pressure on our living expenses, not more. I urge you to vote against this bill.

HB-2306

Submitted on: 3/2/2026 5:37:43 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Tanya Power	Individual	Oppose	Written Testimony Only

Comments:

Aloha! Please consider my testimony in opposition to this bill. The income tax cuts were meant to help families stay in Hawaii. Pausing them will make it harder for people to afford living here. Many residents already feel squeezed from all sides. Lawmakers should not undo recent progress.

HB-2306

Submitted on: 3/2/2026 5:39:23 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Robert Rider	Individual	Oppose	Written Testimony Only

Comments:

I am submitting this testimony in opposition to Senate Bill 3125 and House Bill 2306. The income tax cuts were passed to help families deal with Hawaii's high cost of living. Many people, including my family, planned around that relief. Pausing the tax cuts is the same as raising taxes in real life. Calling it a pause does not change the impact on household budgets. Hawaii residents are already struggling with rent and food costs. This bill moves us backward.

HB-2306

Submitted on: 3/2/2026 5:41:09 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Alice Rogers	Individual	Oppose	Written Testimony Only

Comments:

I would like to testify in opposition of HB 2306 / SB 3125. Stop spending money - stop spending it on ridiculous projects. This typical of Hawaii legislators - spend, spend, spend, Get rid of all the unfilled positions. This is a bad idea. Hawaii already has a high cost of living. Pausing the tax cuts only adds to the burden. I strongly oppose this bill.

HB-2306

Submitted on: 3/2/2026 5:42:17 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Aileen Sakamoto	Individual	Oppose	Written Testimony Only

Comments:

Aloha kakou. I'm writing in opposition to SB3125 / HB2306. Locals are already struggling with rent, food and gas. Taking away tax relief hurts real people. Please vote no on this bill.

HB-2306

Submitted on: 3/2/2026 5:43:10 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Waria Salhi	Individual	Oppose	Written Testimony Only

Comments:

Aloha legislators. I am against HB 2306 & SB 3125. The tax cuts mattered to working people here and we were counting on them. Pausing them will make it harder to afford life in Hawaii. Please vote no.

HB-2306

Submitted on: 3/2/2026 5:44:06 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Doris Ann Santiago	Individual	Oppose	Written Testimony Only

Comments:

I oppose Senate Bill 3125 and House Bill 2306 and any attempt to pause the tax cuts. Once taxes go up, they rarely come back down. A pause today becomes permanent tomorrow. Please put a stop to this bill.

HB-2306

Submitted on: 3/2/2026 5:45:33 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Duane D Santiago	Individual	Oppose	Written Testimony Only

Comments:

I am writing in opposition to sb3125 and hb2306. The income tax cuts were passed to address affordability. Groceries, rent, and gas are still so expensive, and now you want to raise our taxes again? Please vote against this bill.

HB-2306

Submitted on: 3/2/2026 5:46:42 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Joe Schneckenburger	Individual	Oppose	Written Testimony Only

Comments:

I oppose sb3125 and hb2306 because it feels like a bait and switch. First lawmakers pass tax cuts, then they pause them. That's not fair to residents who were counting on them. Please reject this bill.

HB-2306

Submitted on: 3/2/2026 5:47:49 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Paul Scott	Individual	Oppose	Written Testimony Only

Comments:

Aloha, please vote against HB2306 and SB3125. Hawaii families need relief from the high cost of living. Pausing tax cuts does the opposite. Mahalo for your time.

HB-2306

Submitted on: 3/2/2026 5:50:41 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Roy Skaggs	Individual	Oppose	Written Testimony Only

Comments:

I am submitting testimony in opposition to SB3125 and HB2306. Families are still struggling to make ends meet, and pausing the cuts will put more strain on already tight budgets. This bill feels like a tax increase disguised as a pause. Residents deserve honesty and consistency. Please vote no.

HB-2306

Submitted on: 3/2/2026 5:51:33 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Harold Snyder	Individual	Oppose	Written Testimony Only

Comments:

I oppose sb3125 and hb2306 because it takes Hawaii in the wrong direction. The tax cuts were meant to help people stay here. Pausing them sends the opposite message. We need stability, not constant changes. And we need you to keep your promises. Please vote against this bill.

HB-2306

Submitted on: 3/2/2026 5:58:29 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Corinne Solomon	Individual	Oppose	Written Testimony Only

Comments:

Thanks for all you do for our community, however I am concerned about S.B. 3125 and H.B. 2306. The income tax cuts were an important step for affordability. Pausing them feels like a step backward. Hawaii needs less pressure on our living expenses, not more. I urge you to vote against this bill.

HB-2306

Submitted on: 3/2/2026 5:59:12 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Michele Sorensen	Individual	Oppose	Written Testimony Only

Comments:

I strongly oppose SB3125 and HB 2306 because it raises taxes without saying so. A pause still costs families money. Hawaii is already too expensive. Please vote against this bill.

HB-2306

Submitted on: 3/2/2026 5:59:59 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Susan Starrett	Individual	Oppose	Written Testimony Only

Comments:

I oppose sb3125 and hb2306 because it feels like a bait and switch. First lawmakers pass tax cuts, then they pause them. That's not fair to residents who were counting on them. Please reject this bill.

HB-2306

Submitted on: 3/2/2026 6:01:37 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
John Stein	Individual	Oppose	Written Testimony Only

Comments:

The income tax cuts were a positive step for working people. Pausing them moves Hawaii in the wrong direction. Families are still dealing with high housing and food costs. This bill harms affordability. I urge you to vote no on HB2306/SB3125.

HB-2306

Submitted on: 3/2/2026 6:02:41 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Randy Stevens	Individual	Oppose	Written Testimony Only

Comments:

Thanks for all you do for our community, however I am concerned about S.B. 3125 and H.B. 2306. The income tax cuts were an important step for affordability. Pausing them feels like a step backward. Hawaii needs less pressure on our living expenses, not more. I urge you to vote against this bill.

HB-2306

Submitted on: 3/2/2026 6:03:44 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Eric Stoddard	Individual	Oppose	Written Testimony Only

Comments:

I strongly oppose House Bill 2306 and Senate Bill 3125. A pause is just a tax hike with a nicer name. Families will still pay more. Please don't support this measure.

HB-2306

Submitted on: 3/2/2026 6:04:56 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Alessio Stossich	Individual	Oppose	Written Testimony Only

Comments:

S.B. 3125 and H.B. 2306 should be stopped. The tax cuts were meant to be a long-term improvement. Pausing them creates uncertainty for families and workers. Hawaii needs policies people can rely on. Vote no.

HB-2306

Submitted on: 3/2/2026 6:07:31 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Dr. Barizah Taib	Individual	Oppose	Written Testimony Only

Comments:

I strongly oppose HB 2306 and SB 3125. The tax cuts helped offset our high housing and grocery costs. Pausing them now makes no sense. Families are already stretched thin. Mahalo for taking the time to consider my thoughts.

HB-2306

Submitted on: 3/2/2026 6:10:40 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Kathleen Takashige	Individual	Oppose	Written Testimony Only

Comments:

Hawaii has one of the highest tax rates in the country. Taxing people to death is not the answer. If you need to find more money, then do a better job with the budget. Tax away the 65% wage increases instead. Review government benefits and stop the fraud. Stop the corruption in our government and elections. Don't take away the tax cuts you promised.

HB-2306

Submitted on: 3/2/2026 6:12:06 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Ken Takeya	Individual	Oppose	Written Testimony Only

Comments:

Please consider my testimony in opposition to H.B. 2306 / S.B. 3125 because it takes money out of family budgets. The tax cuts were supposed to help people stay afloat. Pausing them does the opposite. Vote no.

HB-2306

Submitted on: 3/2/2026 6:12:56 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Julius Taraya	Individual	Oppose	Written Testimony Only

Comments:

This is how states end up with giant deficits. You can't keep raising taxes on people. If you need to find more money, then do a better job with the budget. Don't take away the tax cuts you promised.

HB-2306

Submitted on: 3/2/2026 6:15:45 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Richard Toledo	Individual	Oppose	Written Testimony Only

Comments:

Senate Bill 3125 and House Bill 2306 should not pass. The income tax cuts were one of the few bright spots for affordability. Pausing them only creates more uncertainty. I urge you all to vote no.

HB-2306

Submitted on: 3/2/2026 6:17:22 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Dan Treas	Individual	Oppose	Written Testimony Only

Comments:

Please do the right thing and oppose H.B. 2306 and S.B. 3125. If the state needs money, it should look at spending first. Raising taxes, even quietly, should not be the solution. Vote no.

HB-2306

Submitted on: 3/2/2026 6:19:59 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Ryan Tsuji	Individual	Oppose	Written Testimony Only

Comments:

Please consider my testimony in opposition to H.B. 2306 / S.B. 3125 because it takes money out of family budgets. The tax cuts were supposed to help people stay afloat. Pausing them does the opposite. Vote no. Please listen to the common sense proposals by Grassroot Institute of Hawaii. Our government has always taxed more to get more spending money. This thinking has made Hawaii unaffordable. We're at a tipping point as more and more people leave and tourist don't come due to the cost. Let's grow gov't revenue through business growth and decreasing waste and fraud. Not digging deeper into our pockets. Thank you.

HB-2306

Submitted on: 3/2/2026 6:22:21 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Richard Vetter	Individual	Oppose	Written Testimony Only

Comments:

Aloha legislators, I strongly oppose Senate Bill 3125 and House Bill 2306. Pausing tax cuts hurts regular families. Please keep our taxes from going back up.

HB-2306

Submitted on: 3/2/2026 6:23:48 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Rich Walker	Individual	Oppose	Written Testimony Only

Comments:

I strongly oppose House Bill 2306 and Senate Bill 3125. A pause is just a tax hike with a nicer name. Families will still pay more. Please don't support this measure.

HB-2306

Submitted on: 3/2/2026 6:25:21 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Desiree Watson	Individual	Oppose	Written Testimony Only

Comments:

Aloha kakou. I'm writing in opposition to SB3125 / HB2306. Locals are already struggling with rent, food and gas. Taking away tax relief hurts real people. Please vote no on this bill.

HB-2306

Submitted on: 3/2/2026 6:27:13 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
David Wendt	Individual	Oppose	Written Testimony Only

Comments:

I submit this testimony in strong opposition to the bill that would stop the income tax cuts. The tax cuts were passed to address affordability. That problem has not gone away. Pausing the cuts only adds more pressure on households. Once taxes go up, they rarely come back down. Residents deserve policies they can rely on, yet this bill undermines trust. I urge you to vote no.

HB-2306

Submitted on: 3/2/2026 6:28:37 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Kenneth Witek	Individual	Oppose	Written Testimony Only

Comments:

Please do whatever you can to keep our tax cuts. They are very important to Hawaii families, especially with inflation and the bad economy. I ask you to vote against SB3125 / HB2306 and any bill that would end the income tax cut.

HB-2306

Submitted on: 3/2/2026 6:30:07 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Valerie Wong	Individual	Oppose	Written Testimony Only

Comments:

I strongly oppose HB 2306 as well as SB 3125. Local families are already making tough choices with how expensive life is here. Higher taxes make those choices worse. Please keep the tax cuts in place. We pay the 2nd highest State Income Taxes of all 50 states as well as the highest cost of living, so of course we have affordable housing and homeless problems to deal with. Instead of this bill, create a bill that will tax outsiders who own property in this State. Better yet, create a bill that homes can only be sold to those who pay their Income Taxes to the State of Hawaii. Mahalo.

HB-2306

Submitted on: 3/2/2026 6:31:38 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Bernie Wu	Individual	Oppose	Written Testimony Only

Comments:

I am submitting testimony in opposition to SB3125 and HB2306. Families are still struggling to make ends meet, and pausing the cuts will put more strain on already tight budgets. This bill feels like a tax increase disguised as a pause. Residents deserve honesty and consistency. Please vote no.

HB-2306

Submitted on: 3/2/2026 6:32:58 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Oliver Wyrcki	Individual	Oppose	Written Testimony Only

Comments:

I am submitting this testimony in opposition to Senate Bill 3125 and House Bill 2306. The income tax cuts were passed to help families deal with Hawaii's high cost of living. Pausing the tax cuts is the same as raising taxes in real life. Calling it a pause does not change the impact on household budgets, and pauses tend to become permanent. Hawaii residents are already struggling with rent and food costs. Lower the cost of government in Hawaii. Why don't you take some money from all the special accounts that never get spent, or the department slush funds for the jobs that never get hired. UH has over \$400 million they never use. Read the paper! Tom Yamachika seems to know what he is talking about and actually reads what the Departments put out. You have plenty of money. You don't need anymore from us. Make due like Hawaii families. Mahalo for listening,

HB-2306

Submitted on: 3/2/2026 6:34:13 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Patti Yasuhara	Individual	Oppose	Written Testimony Only

Comments:

I am writing to submit testimony in opposition to Senate Bill 3125 & House Bill 2306. The income tax cuts gave families some much-needed breathing room. Even small amounts of relief matter in a high-cost state like Hawaii. Pausing the cuts effectively raises taxes on residents. This bill creates uncertainty and makes it harder to plan financially. Families need stability, not sudden changes.

HB-2306

Submitted on: 3/2/2026 6:35:09 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Nicholas Zehr	Individual	Oppose	Written Testimony Only

Comments:

I can't believe you're thinking about stopping the tax cuts. You just passed them! People are depending on them and you already want to take them away? Keep your promises and vote against anything that stops the tax cuts.

HB-2306

Submitted on: 3/2/2026 9:36:02 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

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

Comments:

Aloha, I am in support of HB2306. With federal funding cuts and the ongoing revenue loss from Act 46, we must make difficult choices to protect the programs our communities depend on. HB2306 says that Hawai'i will NOT sacrifice the health and stability of its people during a crisis. We cannot balance our budget on the backs of working families. HB2306 recognizes that preserving our capacity to care for our community is the highest priority. Please pass this measure.

Mahalo,

Kristen Young
Honolulu, HI 96813

HB-2306

Submitted on: 3/2/2026 11:02:09 PM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Jody Weidemann	Individual	Support	Written Testimony Only

Comments:

The wealthy need to pay their fair share and not live off the backs of us little people.

HB-2306

Submitted on: 3/3/2026 2:07:40 AM

Testimony for FIN on 3/3/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Theresa Armbruster	Individual	Oppose	Written Testimony Only

Comments:

STRONGLY OPPOSE SB2306!!!

This measure doesn't pause, but Repeals or removes the tax cuts that were previously enacted into law--which in effect is a Tax Hike!!!

Instead of raising taxes, the Governor and legislators should Budget Better & Control Spending. Perhaps one of the first spending cuts should be to cut/repeal the enormous pay raises that the Governor & legislators received last year!!!

VOTE NO to HB2306--DO NOT REPEAL, but RETAIN the Tax Relief laws previously enacted in 2024/2025, and continue the future tax reductions currently in Hawaii statutes!

We want Tax Relief, NOT Broken promises!!!

Aloha,

My name is Carlos Osuna. I'm a senior at UH Mānoa, a proud beneficiary of the education provided by our university. Today, I'd like to do my part in supporting my university, and this place which I am so lucky to be in, right back by testifying in favor of HB2306.

HB2306 allows for a fairer tax code to foster the common good. It is crucial for the state to have the ability to provide both the services we depend on (upkeep of roads, public safety, etc.), but why stop there when so much more can be done? The legislature is in a prime position to aid the state in bolstering its investments into our communities through the passage of HB2306. Schools, kupuna care, food security and so much more can be bolstered and all it takes is a fairer tax code.

With the passage at the federal level of the One Big Beautiful Bill, the ultra wealthy are already benefitting from one of the biggest tax cuts they've ever received. Regardless of that, they would still remain ultra wealthy despite a state tax increase. Through the adjustments that are provided through HB2306, the increased taxes that they will pay will help create a better place for ALL to live in.

So, the ball is now in your court. Will you allow the state to keep losing billions by not passing HB2306? Billions of dollars that could go towards education, disaster recovery, and struggling families? I know you all want what's best for this state and our communities, so please act on it by supporting the passage of HB2306.

Mahalo.