



**DEPARTMENT OF BUSINESS,
ECONOMIC DEVELOPMENT & TOURISM**
KA 'OIHANA HO'OMOHALA PĀ'OIHANA, 'IMI WAIWAI
A HO'OMĀKA'IKAI

JOSH GREEN, M.D.
GOVERNOR

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Statement of
JAMES KUNANE TOKIOKA
Director
Department of Business, Economic Development, and Tourism
before the
HOUSE COMMITTEE ON JUDICIARY & HAWAIIAN AFFAIRS

Thursday, February 12, 2026
2:00 PM
State Capitol, Conference Room 325

In consideration of
HB2438, HD1
RELATING TO THE HAWAII CULTURAL TRUST

Chair Tarnas, Vice Chair Poepoe, and members of the Committee. The Department of Business, Economic Development and Tourism (DBEDT) offers comments on HB2438, HD1, which establishes the Hawaii Cultural Trust Advisory Committee within DBEDT and a trust fund account to be administered by DBEDT through a proposed Hawaii Cultural Trust Coordinator, establishes a tax credit, and authorizes special license plates.

DBEDT recognizes the important role that arts, culture, and heritage organizations play in strengthening community identity, education, and the broader creative economy. The framework proposed in this measure reflects an intent to create a more stable and diversified funding model that blends public resources with private philanthropic participation.

HB2438, HD1, establishes an ongoing programmatic responsibility within DBEDT, including:

- Administration of the Hawaii Cultural Trust account
- Appointment and oversight of a Hawaii Cultural Trust Coordinator
- Support of a newly established advisory committee
- Rulemaking pursuant to Chapter 91
- Annual legislative reporting, including financial tracking and impact metrics

To effectively implement these responsibilities, DBEDT would require dedicated program resources, including at minimum:

- One (1) full-time Cultural Trust Coordinator (program lead)
- One (1) fiscal/grants management staff position to manage fund accounting, tracking, reporting, and compliance
- Administrative and policy support associated with rulemaking, advisory committee coordination, and reporting

Without dedicated staffing and associated operational support, implementation would require reallocation of existing DBEDT resources, which may impact other statutory responsibilities.

The measure also establishes roles for several other entities:

- The Department of Taxation would be responsible for administration of the proposed income tax credit, including form development, verification procedures, and rulemaking related to credit implementation and compliance. DBEDT defers to the Department of Taxation regarding fiscal impact, tax administration workload, and compliance considerations associated with the credit.
- County finance departments would administer the specialty license plate program and associated fundraising fee collection.

- The State Foundation on Culture and the Arts and the Office of Hawaiian Affairs are designated beneficiaries of trust allocations and would play roles related to eligible organization coordination and program interface.

Implementation would therefore require cross-agency coordination to ensure consistent financial tracking, eligibility verification, and reporting.

The bill requires DBEDT to adopt rules under Chapter 91 and submit annual reports to the Legislature addressing:

- Funds collected and disbursed
- Recipients and purposes of awards
- Measured cultural and economic impacts
- Program recommendations

These provisions will require development of evaluation metrics and reporting systems aligned with both cultural outcomes and economic development indicators.

DBEDT appreciates the Legislature's intent to strengthen long-term support mechanisms for Hawaii's cultural sector. Should the measure advance, the Department would respectfully request consideration of appropriate implementation resources to support the new program responsibilities established in the bill.

Mahalo for the opportunity to provide comments on this measure.

JOSH GREEN M.D.
GOVERNOR

SYLVIA LUKE
LT. GOVERNOR



GARY S. SUGANUMA
DIRECTOR

KRISTEN M.R. SAKAMOTO
DEPUTY DIRECTOR

STATE OF HAWAII
DEPARTMENT OF TAXATION
Ka 'Oihana 'Auhau
P.O. BOX 259
HONOLULU, HAWAII 96809
PHONE NO: (808) 587-1540
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**TESTIMONY OF
GARY S. SUGANUMA, DIRECTOR OF TAXATION**

TESTIMONY ON THE FOLLOWING MEASURE:

H.B. No. 2438, H.D.1, Relating to the Hawaii Cultural Trust

BEFORE THE:

House Committee on Judiciary & Hawaiian Affairs

DATE: Thursday, February 12, 2026

TIME: 2:00 p.m.

LOCATION: State Capitol, Room 325

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

The Department of Taxation (DOTAX) offers the following comments regarding H.B. 2438, H.D.1, for your consideration.

Section 2 of H.B. 2438 adds a new part to chapter 201 of the Hawaii Revised Statutes (HRS), to create a Hawaii Cultural Trust and Hawaii Cultural Trust Account. The primary purpose is to support organizations providing cultural programs, services, or education that promote arts and arts education, Native Hawaiian culture, history and heritage preservation, and humanities and cultural literacy. These efforts include activities such as visual and performing arts, language and cultural perpetuation, historic site preservation, and community-based storytelling and research.

Section 2 also creates a Hawaii Cultural Trust Coordinator position and advisory committee, under the Department of Business, Economic Development and Tourism, to administer and oversee the trust account.

Section 3 of H.B. 2438 creates a nonrefundable income tax credit, with no carry forward, for donations made during the taxable year to the new Hawaii Cultural Trust Account, and one or more qualified Hawaii cultural organizations. The tax credit is limited to the lesser of either total contributions made to the new Hawaii Cultural Trust or total donations to qualifying Hawaii cultural organizations during the taxable year.

A qualified Hawaii cultural organization is defined as an organization that:

- is organized and operating in the State under 501(c)(3) of the Internal Revenue Code;
- is registered and in good standing with the department of the attorney general under Chapter 467B, HRS;
- has the primary purpose of providing cultural programs, services, or education that advances 1) arts and arts education, 2) Native Hawaiian culture language, 'ike kupuna, cultural practice, and cultural perpetuation, 3) history, heritage, and preservation, or 4) humanities and cultural literacy;
- meets any additional criteria established by administrative rules; and
- is not primarily organized for religious worship, political campaign activity, or lobbying, not primarily a private foundation under section 509(a) of the Internal Revenue Code and is an organization in good standing under State law.

Section 3 of the bill further instructs the state foundation on culture and the arts to work with the Office of Hawaiian Affairs to maintain a list of qualified Hawai'i cultural organizations for purposes of administering the credit.

The amount of the credit is capped at \$2,500 for a corporation, \$1,000 for taxpayers filing a joint return, and \$500 for all other taxpayers. DOTAX shall prepare forms to claim the credit, may adopt administrative rules to implement the credit, and may require proof that the taxpayer qualifies for the credit.

The bill takes effect upon its approval, provided that section 3 shall apply to taxable years beginning after December 31, 2025.

DOTAX recommends that section 3 be amended to include the following language:

All claims for a tax credit under this section, including any amended claims, shall be filed on or before the end of the twelfth month following the close of the taxable year for which the credit may be claimed. Failure to comply with the foregoing provision shall constitute a waiver of the right to claim the credit.

DOTAX also recommends that the effective date for Section 3 be amended to apply to taxable years beginning after December 31, 2026, to allow for form and instruction changes, system updates, and notice to taxpayers.

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



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**Testimony of KAREN EWALD, Executive Director
State Foundation on Culture and the Arts**

**Before the
HOUSE COMMITTEE ON JUDICIARY & HAWAIIAN AFFAIRS
THURSDAY, FEBRUARY 12, 2026 Conference Room 325 at 2:00PM**

**HOUSE BILL 2438_HD1
RELATING TO THE HAWAII CULTURAL TRUST**

Dear Chair Tarnas and members of the Committee,

The State Foundation on Culture and the Arts (SFCA), is dedicated to the promotion, perpetuation, and preservation of culture and the arts in Hawai'i.

SFCA **SUPPORTS** H.B. 2438_HD1 which establishes the Hawaii Cultural Trust within the Department of Business, Economic Development, and Tourism.

Cultural trusts play a critical role in creating stable, independent, and sustainable funding for the arts. Their primary benefit is long-term financial security. By holding dedicated funds or endowments, cultural trusts reduce reliance on annual budget cycles and protect arts funding from political and economic volatility. This stability allows arts organizations to plan responsibly and invest in long-term initiatives.

Cultural Trust funding for arts and culture strengthen the arts ecosystem. They support innovation, emerging artists, and experimental work that may not attract commercial funding. They also invest in capacity building, education, and community outreach, expanding public access and cultural equity.

Additionally, cultural trusts leverage other funding sources. Their stability and credibility attract private philanthropy, enable match funding, and support effective public-private partnerships.

When established mindfully, cultural trusts are a proven tool for safeguarding public cultural assets, ensuring independent decision-making, and sustaining the arts for future generations. When designed with inclusive governance and clear public accountability, they deliver lasting public value.

The State Foundation supports the assembly of a Taskforce to research best practices in developing a Cultural Trust for the State. SFCA also supports collaboration with the Office of Hawaiian Affairs regarding the Cultural Trust.

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



**TESTIMONY IN SUPPORT OF
HOUSE BILL 2438 HD1**

RELATING TO HAWAI‘I CULTURAL TRUST

Ke Kōmike Hale o ka Ho‘okolokolo a me ke Kuleana Hawai‘i
(House Committee on Judiciary & Hawaiian Affairs)

Ke Kapitala ‘o Hawai‘i
(Hawai‘i State Capitol)

Pepeluali 12, 2026

2:00PM

Lumi 325

Aloha e Chair Tarnas, Vice Chair Poepoe, and Members of the Committee on Judiciary and Hawaiian Affairs:

The Office of Hawaiian Affairs (OHA) provides this testimony **SUPPORTING** HB2438 HD1, which would establish a cultural trust account to encourage charitable giving to support Hawai‘i arts, culture, and heritage, and direct 50% of revenues to OHA to distribute to eligible individuals and institutions active in the practice and perpetuation of Native Hawaiian and the arts.

Established pursuant to the terms of Section 5 of the Admissions Act and the Hawai‘i State Constitution, Article XII, sections 4, 5, and 6, OHA serves as a semi-autonomous agency and trust vehicle for the betterment of the conditions Native Hawaiians. Among other duties, OHA is responsible for “[s]erving as the principal public agency in this State responsible for the performance, development, and coordination of programs and activities” relating to Native Hawaiians. Hawai‘i Revised Statutes (HRS) § 10-3(3). OHA is also statutorily authorized to apply for, receive, and disburse grants and donations from all sources for Native Hawaiian programs and services, subject to additional statutory conditions. *See id.* §§ 10-3(5); 10-17.

Consistent with its legal mandates, OHA has a record of supporting programs and services to ensure perpetuation of Hawai‘i arts, culture, language, and heritage, including two community grants over the past funding cycle (2024-2025).

OHA appreciates the intent of this bill that provides much needed funding for Hawai'i arts, culture, and heritage, and designated OHA to receive fifty percent of the funds raised and serve on the proposed the advisory committee. Hawai'i has a long and proud history of public support for the arts, with visual and material arts available for viewing in public spaces across the state, and heritage performances an integral part of our shared social life. Art in public places, including performance of Native Hawaiian arts, enhances the strength of our social fabric, builds bridges between communities, honors our past, and enables creative reimagining of our shared future. If enacted, OHA is committed to supporting the success of this innovative program, consistent with existing fiduciary and trust duties.

OHA does have concern with amendments made in the last committee which would require OHA to "maintain a list of qualified Hawaii cultural organizations for purposes of administering the tax credit. The list shall be posted on each respective agency's official website and shall be updated annually." (p. 10, lines 1-6). OHA's current process is to determine eligibility of qualified organizations following review of materials submitted by applicants in response to published Requests for Proposals, and consistent with HRS § 10-17. OHA is concerned that a system to predetermine eligibility may unfairly disqualify otherwise qualified entities from participation in the proposed funding program.

Mahalo nui for the opportunity to testify in support of this measure.

HB-2438-HD-1

Submitted on: 2/11/2026 1:45:50 PM

Testimony for JHA on 2/12/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Angel Prince	Prince Dance Company and Institute	Support	Written Testimony Only

Comments:

I am in strong favor of this bill as a thriving community and state needs and deserves cultural organizations and practitioners. As a life-long artist, educator, and administrator, I directly see the impact that the arts bring to a society. Art is communication at its core and without this form of communication, people and society suffer. If the health and well-being of a people are important, then the organizations and practitioners need to be supported and compensated for their work so they can continue to live and thrive in Hawaii. Our organization teaches over 1000 students a year, employs 20 working artists, and brings professional art into schools and communities. Without the grants and individual donations of our community, our work would not survive. Please pass this bill and give the arts the security and stability it needs to create a healthy and thriving Hawaii.

HB-2438-HD-1

Submitted on: 2/11/2026 2:41:24 PM

Testimony for JHA on 2/12/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Shelby "Pikachu" Billionaire	Kingdom of The Hawaiian Islands & Ohana Unity Party	Support	Remotely Via Zoom

Comments:

HB2438 HD1 - Relating to the Hawaii Cultural Trust

SUPPORT

Aloha,

I support HB2438 HD1, establishing the Hawaii Cultural Trust in DBEDT, with tax credits for contributions to cultural organizations and special license plates for funding. Hawaiian culture—arts, traditions, mo‘olelo—faces threats from development and economic pressures. This trust provides long-term support via private incentives, reducing reliance on strained state budgets like OHA's. It benefits Native communities through preservation and education. Approve this to foster cultural resilience and self-sufficiency.

Mahalo,
Pikachu Shelby Billionaire

TAX FOUNDATION OF HAWAII

735 Bishop Street, Suite 417

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: INCOME, MOTOR VEHICLE, Hawai'i Cultural Trust; Income Tax Credit for Contribution; Special License Plate

BILL NUMBER: HB 2438 HD1

INTRODUCED BY: House Committee on Culture & Arts

EXECUTIVE SUMMARY: Establishes the Hawai'i Cultural Trust within the Department of Business, Economic Development, and Tourism. Establishes an income tax credit for contributions made to the Hawai'i Cultural Trust and qualified Hawai'i cultural organizations, under certain conditions. Establishes a special number plate for motor vehicles to support the Hawai'i Cultural Trust. Applies to taxable years beginning after 12/31/2025.

SYNOPSIS: Adds a new part to Chapter 201, HRS, to establish the Hawaii cultural trust. Also establishes a trust account to support cultural preservation, heritage education, and arts across the State. Funds in the trust account are to be split 50-50 between the State Foundation on Culture and the Arts and the Office of Hawaiian Affairs.

Adds a new section to chapter 235, HRS, to allow a nonrefundable income tax credit of 100% of the amount of contributions made to the Hawaii cultural trust or the total amount of contributions made to one or more qualified Hawaii cultural organizations during the taxable year, whichever is less, limited to: (1) \$500 for a taxpayer filing any return other than a joint return; (2) \$1,000 for taxpayers filing a joint return; and (3) \$2,500 for a corporation.

Defines "qualified Hawaii cultural organization" as:

(1) An organization that:

(A) Is organized and operated in the State as a nonprofit organization exempt under section 501(c)(3) of the Internal Revenue Code;

(B) Is registered and in good standing with the department of the attorney general pursuant to chapter 467B;

(C) Has a primary purpose of providing cultural programs, services, or education that advances one or more of the following:

(i) Arts and arts education, including visual arts, performing arts, music, dance, theater, literary arts, media arts, and arts learning;

(ii) Native Hawaiian culture, language, 'ike kupuna, cultural practice, and cultural perpetuation;

(iii) History, heritage, and preservation, including museums, archives, historic sites, and cultural heritage programs; and

(iv) Humanities and cultural literacy, including storytelling, community-based cultural education, and cultural research and interpretation; and

(D) Meets any additional criteria established by the department and adopted by rule pursuant to chapter 91; and

(2) Shall not include:

(A) Any organization that is primarily organized for religious worship, political campaign activity, or lobbying;

(B) Any organization that is primarily a private foundation, as defined under section 509(a) of the Internal Revenue Code; or

(C) Any organization that is not in good standing under state law.

Adds a new section to chapter 249, HRS, to authorize a special number plate supporting the Hawaii cultural trust. There will be a fundraising fee charged upon issuance or renewal of such a plate, which will go to the Hawaii cultural trust. The amount of the fees shall be determined by the Department of Budget and Finance in consultation with DBEDT.

EFFECTIVE DATE: Upon approval, except that the tax credit applies to taxable years beginning after December 31, 2025.

STAFF COMMENTS: This bill creates a new trust account, administered by the newly established Hawaii cultural trust, to feed the State Foundation on Culture and the Arts and the Office of Hawaiian Affairs.

At the outset, this account does not appear to meet the criteria for a trust fund. Section 37-62, HRS, defines a trust fund as a fund in which designated persons or classes of persons have a vested beneficial interest or equitable ownership, or which was created or established by a gift, grant, contribution, devise or bequest that limits the use of the fund to designated objects or purposes. No one appears to own this fund or any interest in it, and there is certainly no gift, grant, or similar restrictive transfer that imposes conditions upon the fund. And if it is argued that SFCA and OHA own the fund, then we think it is more transparent to appropriate the money to them directly.

Instead, the bill comes up with a very inventive scheme to coax money out of taxpayers and reward them with what is in effect a credit for up to half of their contributions.

But lawmakers need to keep a few thoughts in mind when granting credits.

First, the tax system is the device that raises the money that they, lawmakers, like to spend. Using the tax system to shape social policy merely throws the revenue raising system out of whack, making the system less than reliable as there is no way to determine how many taxpayers will avail themselves of the credit and in what amount.

The second point to remember about tax credits is that they are nothing more than the expenditure of public dollars, but out the back door. If, in fact, these dollars were subject to the appropriation process, would taxpayers be as generous about the expenditure of these funds when we need money

to support victims of natural disasters like the Maui wildfires, there isn't enough money for social service programs, or our state hospitals are on the verge of collapse?

Furthermore, the additional credit would require changes to tax forms and instructions, reprogramming, staff training, and other costs that could be massive in amount. A direct appropriation may be a far less costly method to accomplish the same thing.

Digested: 2/11/2026

HB-2438-HD-1

Submitted on: 2/11/2026 3:59:30 PM

Testimony for JHA on 2/12/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Gaye Humphrey	Hawai‘i Arts Alliance	Support	Written Testimony Only

Comments:

February 11, 2026

Testimony in Strong Support of HB2438

Aloha Chair Tarnas, Vice Chair Poepoe and Committee Members,

My name is Gaye Humphrey, Executive Director of Hawai‘i Arts Alliance. We strongly support HB2438.

This bill establishes a thoughtful, creative funding mechanism that strengthens Hawai‘i’s arts and cultural ecosystem while minimizing impact on the State during a time of fiscal constraint. By incentivizing private donations through a modest tax credit — and requiring equal giving to both qualified cultural organizations and the Hawai‘i Cultural Trust — HB2438 ensures immediate community benefit while building long-term statewide capacity.

The bill’s inclusive definition of Qualified Hawai‘i Cultural Organizations recognizes arts education, Native Hawaiian culture and language, historic preservation, humanities, and storytelling — reflecting the full breadth of cultural life across our islands. The equal allocation of funds to SFCA and OHA honors both creative infrastructure and cultural stewardship.

With arts funding historically among the first to be cut, this measure offers a sustainable pathway forward — supporting teaching artists, cultural practitioners, small nonprofits, and rural communities while expanding access to arts and cultural programming statewide.

Hawai‘i Arts Alliance stands ready to support outreach and implementation so this opportunity reaches communities across all counties.

Art is essential infrastructure. HB2438 helps ensure Hawai‘i’s stories, traditions, and creative voices continue to thrive.

Mahalo for your leadership.

Respectfully submitted,
Gaye Humphrey

Executive Director
Hawai'i Arts Alliance

HB-2438-HD-1

Submitted on: 2/11/2026 3:13:21 PM

Testimony for JHA on 2/12/2026 2:00:00 PM

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

Comments:

Please pass HB2438 as it will help provide long-term funding for arts and culture in Hawai'i. It is important for our keiki to have access to the arts as well as Neighbor Islands. Please remember how important arts and culture are to our citizens.

Susan Browne

HB-2438-HD-1

Submitted on: 2/11/2026 3:14:41 PM

Testimony for JHA on 2/12/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Erik Haines	Individual	Comments	Written Testimony Only

Comments:

I witness and participate in arts education at a variety of locations around the O'ahu, with different organizations, and age levels from early elementary through college degree seekers. The arts changes the participants for the better and thus improves our community. Over 30 years of doing this work I have seen the impact of arts education extend into successful adult lives that participation in the arts helped prepare them for through improving confidence, learning how to excel beyond what they had thought possible, and sometimes what I thought was possible, perseverance, and gaining a better understanding of themselves and their community.

I hope you will help keep the arts alive and make them stronger through your support of this bill.

Mahalo,

Erik Haines

HB-2438-HD-1

Submitted on: 2/11/2026 11:16:02 PM

Testimony for JHA on 2/12/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Maki Morinoue	Individual	Support	Written Testimony Only

Comments:

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

My name is Maki Morinoue, and I am an artist and art director for a living.

I strongly support HB2438, establishing the Hawai‘i Cultural Trust.

Arts and culture are not luxuries—they are foundational to a healthy society, a resilient economy, and a thriving democracy.

Hawai‘i’s cultural organizations preserve our history, language, ‘ike kupuna, and the traditions that define who we are. They strengthen learning, connection, and opportunity across our islands.

When we invest in arts and culture, we invest in identity, belonging, and intergenerational knowledge.

Culturally, the arts carry forward ‘ōlelo Hawai‘i, mo‘olelo, hula, music, and community-based storytelling. Museums, archives, historic sites, and cultural programs protect the places and narratives that ground our people.

Economically, arts and cultural sectors are proven drivers of local economies. They create jobs, support small businesses, activate main streets, and strengthen responsible tourism. Visitors come to Hawai‘i not for generic experiences, but for authentic culture, history, and creativity. A dedicated trust provides the predictable, long-term support necessary for sustainable growth.

Educationally and socially, arts education and cultural programming strengthen critical thinking, creativity, empathy, and problem-solving. Students engaged in arts and humanities consistently show improved academic outcomes, stronger civic participation, and greater cross-cultural understanding. In a time of rapid technological change and social division, cultural literacy and creative thinking are essential skills for the next generation.

Healing and community well-being are equally vital. In times of uncertainty, division, and collective stress, arts and culture provide spaces for reflection, expression, and restoration. Music, dance, visual arts, storytelling, and cultural practice help individuals process grief, trauma, and change. Cultural gatherings rebuild connection. Shared creative experiences reduce

isolation and strengthen mental health. For Native Hawaiian communities and local families alike, cultural practice is not only an expression—it is healing, grounding, and continuity.

HB2438 HD1 establishes a sustainable funding mechanism through the Hawai'i Cultural Trust, supports qualified nonprofit cultural organizations, and encourages charitable giving through a tax credit structure. This thoughtful framework strengthens both public-private partnership and community investment.

This bill is about more than funding. It is about safeguarding Hawai'i's soul. It ensures that future generations inherit not just buildings and artifacts, but living culture, language, and stories.

Please pass HB2438 HD1. Our arts, our heritage, and our keiki depend on it.

Mahalo for your leadership and commitment to Hawai'i's cultural vitality.
Maki Morinoue
Hawai'i Island

HB-2438-HD-1

Submitted on: 2/11/2026 11:21:04 PM

Testimony for JHA on 2/12/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Margaret Sutrov	Individual	Support	Written Testimony Only

Comments:

Dear Esteemed Legislators,

I am writing in support of HB2438. As an artist and teaching artist on Maui I use art to teach creative problem solving and deep observation. I teach people to see more of the uniqueness of the places we call home. I teach people to feel calm and centered while noticing the beauty of a single leaf. I teach people to be proud of their own way of seeing the world, and to appreciate how others see the world.

Each artist and practitioner shares their own gifts which deeply benefit our islands. The arts enrich and strengthen our communities, our cultures and our resiliency. Please support the Hawai'i Cultural Trust and create new funding mechanisms to support Hawai'i's cultural organizations and practitioners.

Thank you,

Margaret Sutrov



February 12, 2026

Testimony in Support of HB2438 HD1
Relating to the Hawai'i Cultural Trust

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

On behalf of the board of directors, staff, and members of the Donkey Mill Art Center, a non-profit arts education center located in Holualoa on Hawai'i Island, I respectfully submit this testimony **in support of HB2438 HD1.**

Organizations like ours are community anchors. For over 30 years, the Donkey Mill Art Center has provided accessible arts education, exhibitions, and cultural programming to residents and visitors on Hawai'i Island and across the State. We serve keiki, kūpuna, working families, and professional artists — many in rural and under-resourced communities where access to arts education is limited.

Organizations like ours operate within extremely tight margins. We face rising costs, unstable funding, and increasing demand for services that support mental health, community connection, and cultural perpetuation. Yet funding for cultural organizations is often project-based, highly competitive, and inconsistent from year to year. This makes long-term planning, staff retention, and program stability extremely challenging.

The establishment of the Hawai'i Cultural Trust recognizes that cultural organizations are essential community infrastructure. If we value cultural preservation, creative workforce development, and equitable access to the arts, we must create mechanisms that strengthen the sustainability of the organizations doing this work on the ground.

HB2438 HD1 offers an opportunity to move from short-term survival toward long-term stability. For organizations like the Donkey Mill Art Center, that stability means serving more keiki, retaining skilled local staff, and continuing to steward Hawai'i's cultural vitality for generations to come.

I ask for your support of HB2438 HD1.

Mahalo for the opportunity to provide testimony.

With aloha,

A handwritten signature in black ink that reads "Ashley Raymond".

Ashley Raymond
Executive Director
Donkey Mill Art Center, Holualoa, HI
donkeymillartcenter.org