

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

**TESTIMONY ON THE FOLLOWING MEASURE:**

H.B. No. 2438, H.D.2, Relating to the Hawaii Cultural Trust

**BEFORE THE:**

House Committee on Finance

**DATE:** Thursday, February 26, 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) offers the following comments regarding H.B. 2438, H.D.2, for your consideration.

Section 2 of H.B. 2438, H.D.2, adds a new part to chapter 201 of the Hawaii Revised Statutes (HRS), to create a Hawaii Cultural Trust within the Department of Business, Economic Development, and Tourism, to be administered by a new Hawaii Cultural Trust Coordinator. A new Hawaii Cultural Trust Account is also established, to be administered by the Hawaii Cultural Trust and a new Hawaii Cultural Trust Advisory Committee.

The primary purpose of the Hawaii Cultural Trust is to support organizations providing cultural programs, services, or education that promotes the arts, 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 3 of H.B. 2438, H.D. 2, amends chapter 235, HRS, to create a nonrefundable income tax credit, with no carry forward, for donations made during the taxable year to the new Hawaii Cultural Trust, and one or more qualified Hawai'i 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. The claim for the tax credit must 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.

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 has a defective effective date of July 1, 3000, with section 3 applicable to taxable years beginning after December 31, 2026.

DOTAX can administer the bill as proposed for taxable years beginning after December 31, 2026.

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



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

**JOSH GREEN, M.D.**  
GOVERNOR

**SYLVIA LUKE**  
LT. GOVERNOR

**JAMES KUNANE TOKIOKA**  
DIRECTOR

**DANE K. WICKER**  
DEPUTY DIRECTOR

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Statement of  
**JAMES KUNANE TOKIOKA**  
**Director**  
Department of Business, Economic Development, and Tourism  
before the  
**HOUSE COMMITTEE ON FINANCE**

Thursday, February 26, 2026  
10:00 AM  
State Capitol, Conference Room 308

In consideration of  
**HB2438, HD2**  
**RELATING TO THE HAWAII CULTURAL TRUST**

Chair Todd, Vice Chair Takenouchi, and members of the Committee. The Department of Business, Economic Development and Tourism (DBEDT) offers comments on HB2438, HD2, which establishes the Hawaii Cultural Trust within DBEDT, to be administered by a Hawaii Cultural Trust Coordinator, and establishes a Hawaii Cultural Trust Advisory Committee within the Trust to provide program guidance, 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, HD2, 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 measurable cultural preservation metrics, economic impact indicators, and financial reporting systems sufficient to meet statutory transparency requirements.

The Committee Report also highlights concerns raised by the Office of Hawaiian Affairs regarding the determination of eligibility of qualified organizations for purposes of the income tax credit. DBEDT recognizes that clear eligibility criteria and verification protocols will be essential to avoid ambiguity and ensure consistent administration.

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.



OFFICE OF HAWAIIAN AFFAIRS

**TESTIMONY IN SUPPORT OF  
HOUSE BILL 2438 HD2  
RELATING TO HAWAI‘I CULTURAL TRUST**

House Committee on Finance

Hawai‘i State Capitol

Pepeluai 26, 2026

10:00 A.M.

Lumi 308

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

The Office of Hawaiian Affairs (OHA) provides this testimony **SUPPORTING** HB2438 HD2, 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 culture 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 Native Hawaiian 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 to the original bill 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. 8, 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.

# 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 HD2

INTRODUCED BY: JHA

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. Apparently, a taxpayer must make a contribution to both the cultural trust and a Hawaii cultural organization to qualify for any credit at all.

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: July 1, 3000, except that the tax credit applies to taxable years beginning after December 31, 2026.

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 *fully* reimburse their contributions out of tax money (subject to the per-taxpayer limits). This seems to be a back-handed way of funding these organizations with tax dollars, which seems suspicious.

So, 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.

As a technical matter, we think it odd that the credit would equal the *lesser of* the amount contributed to the trust and the cumulative amount contributed to qualifying Hawaii cultural organizations. It would make more sense if the credit would equal the *sum of* these two amounts, subject to the per-taxpayer limits. It is also unusual for the credit to be triggered only if the taxpayer contributes *both* to the trust and to a cultural organization. Perhaps the credit is engineered to force the taxpayer to contribute an equal amount to both.

Digested: 2/11/2026

**DEPARTMENT OF CUSTOMER SERVICES  
KA 'OIHANA LAWELawe KUPA  
CITY AND COUNTY OF HONOLULU**

RICK BLANGIARDI  
MAYOR  
MEIA

ADMINISTRATION  
925 DILLINGHAM BOULEVARD, SUITE 257 • HONOLULU, HAWAII 96817  
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KIMBERLY M. HASHIRO  
DIRECTOR  
PO'O

MEGAN JOHNSON  
DEPUTY DIRECTOR  
HOPE PO'O



February 25, 2026

The Honorable Chris Todd, Chair  
The Honorable Jenna Takenouchi, Vice Chair  
and Members of the House Committee on Finance  
State Capitol, Conference Room 308  
415 South Beretania Street  
Honolulu, Hawai'i 96813

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

SUBJECT: H.B. No. 2438, H.D. 2 - Relating To The Hawaii Cultural Trust  
HEARING: Thursday, February 26, 2026, 10:00 a.m.

The City and County of Honolulu, Department of Customer Services (CSD) offers comments on H.B. No. 2438, H.D. 2, specifically, with respect to Section 4 of the measure which would amend chapter 249, Hawai'i Revised Statutes, to add a new section "§249-\_\_ Special number plates; Hawaii cultural trust; authorized". Pursuant to Section 6-402 of the Revised Charter of the City and County of Honolulu, CSD Division of Motor Vehicles (DMV) administers the motor vehicle registration program for the island of O'ahu. While CSD appreciates the intent of the proposed legislation, we have concerns regarding the operational and financial impacts of Section 4.

Numerous private organizations have attempted to amend existing law to enable special number plates with full-plate designs to raise revenue for their causes. The county agencies responsible for issuing license plates bear significant contracting, operational and financial burdens to produce new license plates each time a new license plate law is adopted. In addition, creating a full-plate design requires acquiring non-standard specialized license plates, which can cause complications with procurement and cost.

Section 249-9.3, Hawai'i Revised Statutes, currently allows certain organizations, such as a not-for-profit organization recognized as such by the Internal Revenue Service and whose primary purpose is to provide the community with specific programs to improve the public's health, education, or general welfare, to apply for and design a decal that represents the organization to be placed on a standard special number license plate, which can raise revenue for their causes, without having to change the law, or add burden to the counties.

Respectfully, we would like to recommend the committee amend this measure to remove Section 4 and instead direct the Hawai'i State Foundation on Culture and the Arts or the newly established Hawai'i Cultural Trust to apply for and design a decal to raise revenues for the Hawai'i Cultural Trust. The Department would gladly be available to work with the State to accomplish this objective.

In summary of the outlined concerns, the Department urges the committee to carefully consider the fiscal, operational, and policy impacts of this proposal as they deliberate on this measure.

Thank you for this opportunity to provide testimony on H.B. No. 2438, H.D. 2.

Sincerely,

*for* Kimberly M. Hashiro  
Director



No. 1 Capitol District Building  
250 South Hotel Street  
Second Floor  
Honolulu, HI 96813

Governor  
Josh Green, M.D.

Comptroller  
Keith A. Regan

Chairperson  
Konrad Ng

Commissioners  
Susan Browne  
Sean Connelly  
Randall Francisco  
Randall Fujiki  
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**Testimony of KAREN EWALD, Executive Director  
State Foundation on Culture and the Arts**

**Before the  
HOUSE COMMITTEE ON FINANCE  
THURSDAY, FEBRUARY 26, 2026 Conference Room 308 at 10:00AM**

**HOUSE BILL 2438\_HD2  
RELATING TO THE HAWAII CULTURAL TRUST**

Dear Chair Todd 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\_HD2 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.



## Hawai'i Arts Alliance

### Testimony in Support of HB2438 (HD2) Relating to the Hawai'i Cultural Trust

**HEARING DATE & TIME:** 02/26/2026 10:00 AM

**ROOM:** 308 VIA VIDEOCONFERENCE

**COMMITTEE:** FINANCE

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

Hawai'i Arts Alliance **strongly supports** HB2438 (HD2).

This measure establishes the Hawai'i Cultural Trust and creates a thoughtful incentive structure to encourage charitable giving to arts, culture, and heritage organizations.

Importantly, this model mirrors the highly successful Oregon Cultural Trust, which has demonstrated that a dollar-for-dollar state tax credit—paired with a required matching gift to a qualified nonprofit—can significantly expand cultural investment statewide. The structure encourages individuals and businesses to contribute both to local nonprofits and to a statewide trust, creating a multiplier effect.

We strongly support efforts to diversify and stabilize revenue sources for arts and culture. This approach leverages private giving, strengthens community participation, and builds long-term infrastructure without relying solely on annual appropriations.

Hawai'i's cultural sector preserves language, history, creativity, and community connection. The Cultural Trust represents a strategic investment in sustaining that ecosystem for generations to come.

We respectfully urge your support. Mahalo for the opportunity to testify.

Gaye Humphrey  
Executive Director  
Hawai'i Arts Alliance

**HB-2438-HD-2**

Submitted on: 2/24/2026 6:28:09 PM

Testimony for FIN on 2/26/2026 10:00:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Gerdine Markus	Pacific Academy of Music	Support	Written Testimony Only

Comments:

Please support this bill.

Gerdine Markus, Director Pacific Academy of Music since 1990

Hilo, Paho, HI

**HB-2438-HD-2**

Submitted on: 2/24/2026 9:16:25 PM

Testimony for FIN on 2/26/2026 10:00:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Laurel Nakanishi	Individual	Support	Written Testimony Only

Comments:

Aloha kākou,

I strongly support HB 2438 to create sustainable and long-term funding for culture and the arts in Hawai‘i. As the director of an arts program, I have seen the necessity of steady funding in building partnerships and relationships with communities. Investing in culture makes all areas of our lives better – from education to our economy.

Please support HB2438.

Aloha nō,  
Laurel

**HB-2438-HD-2**

Submitted on: 2/24/2026 11:00:50 PM

Testimony for FIN on 2/26/2026 10:00:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Johnnie-Mae L. Perry	Individual	Support	Written Testimony Only

Comments:

I, Johnnie-Mae L. Perry, Support

2438 HB RELATING TO THE HAWAII CULTURAL TRUST.

**HB-2438-HD-2**

Submitted on: 2/25/2026 9:05:33 AM

Testimony for FIN on 2/26/2026 10:00:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Susan Browne	Individual	Support	Written Testimony Only

Comments:

I am in support of establishing a Hawai'i Cultural Trust that will provide long-term financial support for arts and culture.

Susan Browne