

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'1 96809

PHONE NO: (808) 587-1540

FAX NO: (808) 587-1560

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

TESTIMONY ON THE FOLLOWING MEASURE:

S.B. No. 2372, Relating to Trees

BEFORE THE:

Senate Committees on Agriculture and Environment, and Water, Land, Culture and the Arts

DATE: Wednesday, February 11, 2026

TIME: 3:00 p.m.

LOCATION: State Capitol, Room 224

Chairs Gabbard and Lee, Vice-Chairs Richards, Ill and Inouye, and Members of the Committees:

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

S.B. 2372 (under Section 2 of the bill) repeals the definition of "exceptional trees" as it existed in section 58-3, Hawaii Revised Statutes (HRS).

Section 1 of the bill adds five new sections to chapter 58 establishing a new exceptional tree program. Under new section 58-A the definition of "exceptional tree" is redefined to mean a tree, stand or grove of trees that have been designated by a county arborist advisory committee pursuant to new section 58-B. The bill also establishes a new category of "significant trees" for education and outreach purposes. Significant trees may later become designated as exceptional trees.

The bill takes effect upon its approval.

DOTAX notes that the exceptional trees income tax deduction under section 235-19(d), HRS, incorporates by reference the exceptional tree definition of section 58-3,

HRS. The 58-3 definition is repealed by this bill, and without amendment, will result in no definition for an “exceptional tree” under the income tax deduction section.

To prevent this, DOTAX recommends an amendment to the bill to update the reference in section 235-19(d) as follows:

(d) For the purpose of this section, the term “exceptional tree” shall have the same meaning as defined in section 58-~~[3]~~A.

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

JOSH GREEN, M.D.
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SYLVIA LUKE
LIEUTENANT GOVERNOR | KA HOPE KIA'ĀINA



STATE OF HAWAII | KA MOKU'ĀINA 'O HAWAII'
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P.O. BOX 621
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RYAN K.P. KANAKA'OLE
Acting Chairperson

Before the Senate Committees on
AGRICULTURE AND ENVIRONMENT
and
WATER, LAND, CULTURE AND THE ARTS

Wednesday, February 11, 2026
3:00 PM
State Capitol, Conference Room 224

In consideration of
SENATE BILL 2372
RELATING TO TREES

Senate Bill 2372 establishes base selection criteria for exceptional trees; establishes the significant tree designation, selection criteria, and related processes; establishes the State Arborist Advisory Committee within the Department of Land and Natural Resources (Department) for administrative purposes; requires County Arborist Advisory Committees to have at least six members, adopt new exceptional tree selection criteria, and designate significant trees; and directs the Department and the University of Hawaii to cooperate with State and County Arborist Advisory Committees to carry out the Exceptional Trees Program. **The Department supports this bill and offers the following comments.**

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

Across the state, mature urban trees are steadily declining due to development pressures, aging infrastructure, and inconsistent protections. Once lost, their benefits take decades, if not a century, to replace, increasing long-term environmental and public health costs.

Through the Division of Forestry and Wildlife's Urban and Community Forestry Program, Kaulunani, the Department is already advancing the intent of this bill by supporting community tree stewardship, technical assistance, arborist training, county partnerships, and canopy protection efforts statewide. These programs demonstrate both strong public demand for tree conservation and the need for consistent statewide coordination.

This bill expands this foundation by creating a State Arborist Advisory Committee within the Department to offer technical guidance, support county programs, and ensure that exceptional and significant trees are consistently identified, protected, and managed across Hawai'i.

Successful implementation will require dedicated staff and modest operational resources. A funded position, managed through the existing Kaulunani program, to coordinate the advisory committee, support counties, and integrate scientific, cultural, and community expertise will allow the State to proactively protect significant trees before they are lost—preventing much higher long-term costs related to heat impacts, flooding, infrastructure damage, and canopy replacement. The Department could also evaluate existing exceptional trees and determine the best way to promote their health and minimize their risk to people and infrastructure.

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

Mahalo for the opportunity to comment on this measure.



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Keeping Hawai'i clean,
green and beautiful
since 1912

February 10, 2026

RE: Strong Support for SB2372 Relating to Trees

Dear Chair Gabbard and Committee Members,

Founded in 1912, The Outdoor Circle has played a central role in shaping Hawai'i's tree protection policies, including helping establish the Exceptional Trees Act in 1975.

Over the past five decades, urban forestry science and exceptional tree programs have advanced significantly. SB2372 brings Hawai'i's framework into alignment with modern best practices.

Senate Bill 2372 (2026) would markedly modernize and strengthen Hawai'i's statewide framework for identifying, designating, and preserving exceptional trees. The bill introduces new selection criteria developed through empirical research and informed by both local and international experts, ensuring that the program reflects current urban forestry science pertaining to exceptional trees.

Exceptional trees are living anchors of Hawai'i's cultural landscapes and community character. As development pressures intensify and climate and urban heat impacts accelerate, protecting these irreplaceable natural assets is not simply an environmental priority — it is essential to preserving the very qualities that define Hawai'i for residents and visitors alike.

SB2372 also establishes a new secondary designation for *significant trees*—trees that meet defined criteria but do not rise to the level of exceptional designation. This *significant* designation creates an important pipeline for future exceptional tree candidates while fostering public awareness and stewardship — both critical to long-term canopy resilience.

In addition, the bill formally creates a State Arborist Advisory Committee to support and coordinate with the four existing county Arborist Advisory Committees. A statewide advisory structure will promote consistency across counties, reduce fragmentation, and support more strategic long-term canopy planning.

SB2372 represents a thoughtful and necessary evolution of Hawai'i's Exceptional Tree program, positioning the state to better protect its most distinguished trees for future generations. The Outdoor Circle respectfully urges passage of this measure.

Thank you for considering our testimony,

Winston Welch, Executive Director

SB-2372

Submitted on: 2/10/2026 11:07:03 AM

Testimony for AEN on 2/11/2026 3:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Diane Harding	Testifying for The Outdoor Circle	Support	Written Testimony Only

Comments:

February 10, 2026

RE: Strong Support for SB2372 Relating to Trees

Dear Chair Gabbard and Committee Members,

As President of The Outdoor Circle, I am in strong support of Senate Bill 2372 (2026).

For over a century, The Outdoor Circle has been at the forefront of efforts to plant, protect and preserve Hawai‘i’s trees in communities across the state, including through legislative protection policies such the Exceptional Trees Act in 1975.

The Exceptional Tree program is unique in the United States, and Senate Bill 2372 (2026) would strengthen the Act to protect these valuable assets by establishing a statewide arborist Advisory Committee to coordinate with the counties, as well as by establishing additional protections for significant trees that are critical to Hawai‘i’s long-term urban canopy resilience.

As important as it is to plant trees, it is even more important to preserve what we already have, and SB2372 will significantly further that goal.

I respectfully urge the passage of this measure.

Sincerely,

Diane Harding

President, The Outdoor Circle

SB-2372

Submitted on: 2/9/2026 1:37:14 PM

Testimony for AEN on 2/11/2026 3:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Ted Bohlen	Testifying for Climate Protectors Hawai'i	Support	Written Testimony Only

Comments:

SUPPORT



Written Testimony before the Joint Senate Committees on Agriculture & Environment and on Water, Land, Culture & the Arts

Wednesday, Feb 11, 2026 (3:00 pm) Conference Room 224

RE: SB 2372 RELATING TO TREES.

Chairs Gabbard and Lee, Vice Chairs Richards and Inouye and Members of the Joint Senate Committees on Agriculture & Environment and on Water, Land, Culture & the Arts:

Trees for Honolulu's Future ("TFHF") is a nonprofit organization committed to a tree-filled island that preserves and enhances quality of life, particularly in the face of climate change. The undersigned is also a member of the City and County of Honolulu Arborist Advisory Committee (AAC), as is one TFHF director; however, neither offers this testimony on behalf of the C&C of Honolulu AAC.

TFHF supports SB 2372, which modernizes the exceptional tree statute for the first time in decades and establishes a State Arborist Advisory Committee to coordinate recognition and protection of exceptional trees and a new category, significant trees, statewide.

Trees provide multiple benefits: they create shade and reduce temperatures through evapotranspiration; recharge groundwater and reduce runoff that harms reefs; capture pollutants and store carbon; and contribute to safer, calmer streets. Exceptional Trees, in particular, visibly demonstrate these benefits and receive protection from arbitrary removal.

TFHF recommends an amendment. The bill currently defines an Exceptional Tree as one designated by a county Arborist Advisory Committee (AAC). However, on O'ahu the AAC reviews nominations and makes recommendations to the City Council, which ultimately approves or rejects designations. Trees that are approved are then codified in the Revised Ordinances of Honolulu. (As a suggestion, your Committees may want to check with the other counties to ensure harmony of current processes with SB 2372 as we are unfamiliar with each county's process.)

Accordingly, TFHF recommends revising the definition in the bill to read:

"Exceptional tree" means a tree, stand, or grove of trees that has been recommended for designation by a county arborist advisory committee and adopted pursuant to section 58-B and applicable county administrative rule(s) and/or ordinance.

TFHF respectfully urges passage of SB 2372, as amended, to the Senate Committee on Judiciary for further consideration.

Sincerely,

Daniel Dinell, President

HONOLULU is HOT TREES are COOL

Visit us: www.TreesForHonolulu.org Contact us: info@TreesForHonolulu.org Voice/Fax/Text: 808-707-6353
P.O. Box 12051, Honolulu, Hawaii 96828

SB-2372

Submitted on: 2/10/2026 11:37:00 AM

Testimony for AEN on 2/11/2026 3:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Joan C Gossett	Individual	Support	Written Testimony Only

Comments:

Aloha Chair and Committee members,

I am testifying in strong support SB2372 which will strengthen and modernize our exceptional trees laws.

Mahalo for your consideration of my testimony.

Joan Gossett

SB-2372

Submitted on: 2/10/2026 12:36:50 PM

Testimony for AEN on 2/11/2026 3:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Jack O'Neill	Individual	Support	Written Testimony Only

Comments:

My name is Jack O'Neill, and I strongly support SB2372.

Hawaii has been protecting exceptional trees for decades, but our understanding of tree care and long-term stewardship has continued to evolve since the Exceptional Trees Act was established in 1975. Our policies should evolve as well.

SB2372 modernizes and strengthens the existing framework, while improving coordination and consistency across the state. This bill helps us ensure our trees continue to be managed thoughtfully and responsibly in a modern era.

Mahalo,
Jack O'Neill

SB-2372

Submitted on: 2/10/2026 12:51:32 PM

Testimony for AEN on 2/11/2026 3:00:00 PM

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

Comments:

I strongly support SB2372.

Since 1975, the Exceptional Tree Act has protected many heritage trees across the state, something we should all be grateful for as trees provide beauty as well as many health benefits.

This bill would strengthen and update the program, bringing it more in line with current times, and would allow for more trees of significance to be protected in the future, something that would benefit all communities as well as that state as a whole. It would also provide a framework for the four established Arborist Advisory Committees to coordinate so they can work together creating a more consistent program where they can learn from each other and make more long-range planning decisions.

Please vote in **support of SB2372**, to protect more heritage trees.

Thank you!

SB-2372

Submitted on: 2/10/2026 12:57:42 PM

Testimony for AEN on 2/11/2026 3:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Beverley Brand	Individual	Support	Written Testimony Only

Comments:

Aloha Senators Gabbard and Richards,

I strongly support SB 2372 r/t Exceptional Trees

Mahalo for your time, Bev Brand, Hawaii Island

SB-2372

Submitted on: 2/10/2026 1:08:38 PM

Testimony for AEN on 2/11/2026 3:00:00 PM

Submitted By	Organization	Testifier Position	Testify
G L Hutchinson	Individual	Support	Written Testimony Only

Comments:

The beautiful trees of Hawaii need to be protected- we need trees for SO many reason!!

Please support legislation to modernize and strengthen Hawaii's Exceptional Trees laws.

Thank you for your attention and concern for our trees!

SB-2372

Submitted on: 2/11/2026 2:12:04 AM

Testimony for AEN on 2/11/2026 3:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Whitney Bosel	Individual	Support	Written Testimony Only

Comments:

I support this bill - the Exceptional Trees Act was a great start, but it needs to be brought in line with current times and conditions. It makes sense to update it, and these will help strengthen the program to help nurture our island trees for the future.