



**TESTIMONY OF
THE DEPARTMENT OF THE ATTORNEY GENERAL
KA 'OIHANA O KA LOIO KUHINA
THIRTY-THIRD LEGISLATURE, 2026**

ON THE FOLLOWING MEASURE:
S.B. NO. 2784, RELATING TO TAXATION.

BEFORE THE:
SENATE COMMITTEES ON COMMERCE AND CONSUMER PROTECTION AND ON
HAWAIIAN AFFAIRS

DATE: Friday, February 6, 2026 **TIME:** 9:30 a.m.

LOCATION: State Capitol, Room 229

TESTIFIER(S): Anne E. Lopez, Attorney General, or
Maya A. VanDrunen, Deputy Attorney General

Chairs Keohokalole and Richards and Members of the Committees:

The Department of the Attorney General has concerns regarding this bill and provides the following comments.

This bill proposes to increase taxes on the purchases or imports of new motor vehicles by rental car companies and appropriates funds for a position in the Department of Taxation. Section 7, page 19, lines 3-21, of the bill appropriates funds from the general revenues of the State of Hawaii to the Department of Hawaiian Home Lands to address the beneficiary waiting list.

Section 7 of this bill may be subject to challenge as violating the single subject requirement of article III, section 14, of the State Constitution, which provides that "[e]ach law shall embrace but one subject, which shall be expressed in its title." The subject expressed in this bill's title is "taxation." The appropriation from the general revenues of the State of Hawaii to the Department of Hawaiian Home Lands to address the waiting list is not related to the subject of taxation.

To avoid challenge under article III, section 14, of the State Constitution, we recommend that section 7, page 19, lines 3-21, of the bill be removed and, if appropriate, be placed in a bill addressing development of Department of Hawaiian Home Lands properties.

Thank you for the opportunity to provide comments.

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
FAX NO: (808) 587-1560

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

TESTIMONY ON THE FOLLOWING MEASURE:

S.B. No. 2784, Relating to Taxation

BEFORE THE:

Senate Committees on Commerce and Consumer Protection, and Hawaiian Affairs

DATE: Friday, February 6, 2026

TIME: 9:30 a.m.

LOCATION: State Capitol, Room 229

Chairs Keohokalole and Richards, III, Vice-Chairs Fukunaga and Lamosao, and Members of the Committees:

The Department of Taxation (DOTAX) offers the following comments regarding S.B. 2784 for your consideration.

S.B. 2784 makes amendments to section 237-1, Hawaii Revised Statutes (HRS), primarily to impose the retail general excise tax (GET) rate for purchases or imports of new motor vehicles by rental car companies. Section 2 of the bill adds two new definitions for this purpose as follows:

- "Lessor of rental motor vehicles" has the same meaning as "lessor" as defined in section 251-1; and
- "Rental motor vehicle" has the same meaning as in section 251-1.

Section 3 of the bill amends section 237-4(a)(1), HRS, by adding modifying language stating that sales to a licensed retail merchant, jobber, or other licensed seller for purposes of resale, "does not include the sale of a motor vehicle to a lessor of rental motor vehicles for use as a rental vehicle."

Section 237-9, HRS is also modified by adding language stating that for sales to

a licensed leasing company of capital goods that have a depreciable life, that are purchased by the leasing company for lease to its customers, and thereafter are leased to other, does not include “the sale of a motor vehicle to a lessor of rental motor vehicles for use as a rental motor vehicle.”

Section 4 of S.B. 2784 amends section 238-1, HRS, by adding the same definitions of “Lessor of rental motor vehicles” and “rental motor vehicle” as noted above under Section 2 of the bill.

Section 5 of the bill amends section 238-2(2)(A), HRS, adding language to clarify that retailers or other persons importing or purchasing for purposes of sale or resale “does not include the importing or purchasing of a motor vehicle by a lessor or rental motor vehicles for use as a rental motor vehicle.”.

These amendments effectively result in the imposition of the 4.0% retail GET and use tax rate (plus applicable 0.5% county GET rate) on lessors importing or purchasing motor vehicles into the State for use as a rental motor vehicle.

Section 6 of the bill appropriates an undetermined amount from the general revenues of the State to fund for fiscal year 2026 to 2027 a full-time equivalent tax inspector position within DOTAX whose responsibilities will be to identify, monitor, and collect the general excise tax from contractors awarded federal contractors for work performed in Hawaii.

The measure is to take effect on July 1, 2026.

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

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

JOSH GREEN, M.D.
GOVERNOR
STATE OF HAWAII
*Ke Kia'āina o ka Moku'āina 'o
Hawai'i*

SYLVIA J. LUKE
LT. GOVERNOR
STATE OF HAWAII
*Ka Hope Kia'āina o ka Moku'āina
'o Hawai'i*



KALI WATSON
CHAIRPERSON, HHC
Ka Luna Ho'okele

KATIE L. LAMBERT
DEPUTY TO THE CHAIR
Ka Hope Luna Ho'okele

STATE OF HAWAII
DEPARTMENT OF HAWAIIAN HOME LANDS
Ka 'Oihana 'Āina Ho'opulapula Hawai'i

P. O. BOX 1879
HONOLULU, HAWAII 96805

TESTIMONY OF KALI WATSON, CHAIR
HAWAIIAN HOMES COMMISSION
BEFORE THE SENATE COMMITTEES ON COMMERCE
AND CONSUMER PROTECTION AND HAWAIIAN AFFAIRS
ON FEBRUARY 6, 2026 AT 9:30AM IN CR 229

SB 2784, RELATING TO TAXATION

February 6, 2026

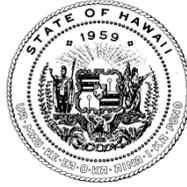
Aloha Chairs Keohokalole and Richards, Vice Chairs Fukunaga and Lamosao, and Members of the Committees:

The Department of Hawaiian Home Lands (DHHL) **supports** this bill which 1) applies the retail or higher general excise tax or use tax rate to purchases or imports of new motor vehicles by rental car companies, 2) appropriates funds for a position in the Department of Taxation and 3) appropriates funds to the Department of Hawaiian Home Lands to address the beneficiary waiting list.

This bill makes a concerted effort to dedicate funds from the imports of new motor vehicles by rental car companies to DHHL to address the DHHL waiting list. This bill provides an alternative source of revenue for the State and will aid the State in fulfilling its trust responsibility to DHHL and its applicant beneficiaries.

Thank you for your consideration of our testimony.

JOSH GREEN, M.D.
GOVERNOR
KE KIA'ĀINA



EDWIN H. SNIFFEN
DIRECTOR
KA LUNA HO'OKELE

Deputy Directors
Nā Hope Luna Ho'okele
DREANALEE K. KALILI
TAMMY L. LEE
CURT T. OTAGURO
ROBIN K. SHISHIDO

STATE OF HAWAII | KA MOKU'ĀINA 'O HAWAII'
DEPARTMENT OF TRANSPORTATION | KA 'OIHANA ALAKAU
869 PUNCHBOWL STREET
HONOLULU, HAWAII 96813-5097

Friday, February 6, 2026
9:30 a.m.
State Capitol, 229

SB2784
RELATING TO TRANSPORTATION

Senate Committees on Commerce and Consumer Protection and Hawaiian Affairs
The Department of Transportation (DOT) opposes S.B. No. 2784.

The State has historically imposed fees and surcharges on rental motor vehicles to address transportation-related needs, including airport consolidated rental car (CONRAC) facilities and highway capacity, maintenance, and operational impacts. These charges were justified based on the rental car industry's direct use of transportation infrastructure and were carefully calibrated to fund necessary improvements while minimizing impacts on the industry.

Directing additional rental car-related revenues for non-transportation purposes, such as housing, lacks a clear technical nexus to transportation infrastructure or system operations. Further, applying these revenues to housing could limit the State's ability to justify future increases needed to fund critical airport CONRAC improvements or highway upgrades that are directly attributable to rental car usage.

For these reasons, the DOT is unable to support this measure and respectfully opposes S.B. No. 2784.

Thank you for the opportunity to testify.



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Osa Tui, Jr.
President

Logan Okita
Vice President

Cheney Kaku
Secretary-Treasurer

Andrea Eshelman
Executive Director

**TESTIMONY TO THE HAWAI'I SENATE COMMITTEE ON COMMERCE AND CONSUMER PROTECTION
&
THE HAWAI'I SENATE COMMITTEE ON HAWAIIAN AFFAIRS**

Item: SB 2784 – Relating to Taxation

Position: Comments

Hearing: Friday, February 6, 2026, 9:30 am, Room 229

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

Dear Chairs Keohokalole and Richards, III, Vice Chairs Fukunaga and Lamosao, and members of the committees,

The Hawai'i State Teachers Association (HSTA) appreciates the opportunity to provide comments and suggests several critical amendments to S.B. 2784, which seeks to modernize the general excise tax (GET) for rental motor vehicles to address projected state revenue shortfalls. While HSTA supports the intent of this measure to generate necessary revenue and provide funding for the Department of Hawaiian Home Lands (DHHL), we believe this vehicle provides the ideal mechanism to finally address long-overdue temporary hazard pay for our educators.

As the State faces potential financial challenges, we must remember the teachers who bravely taught our keiki during the most difficult periods of the COVID-19 pandemic. S.B. 2784 correctly identifies that the State is facing a potential fiscal crisis and that previous tax cuts have significantly reduced projected revenues. By ending the GET exemption for the purchase of rental motor vehicles, this bill creates a sustainable revenue stream that can fulfill multiple state obligations simultaneously.

HSTA respectfully requests that the Committees adopt a **Senate Draft 1** that incorporates language from S.B. 2394 to establish a **Teacher Temporary Hazard Pay Special Fund** that generates revenue from the same tax as defined in S.B. 2784. This fund would provide hazard pay of \$20,000 to eligible members of bargaining unit 5

who were employed between March 4, 2020, and March 25, 2022, distributed in four annual installments of \$5,000 beginning June 30, 2027.

Furthermore, HSTA is not opposed to the DHHL funding proposed in this measure. We suggest a compromise where the revenue generated by this Act is prioritized for teacher hazard pay for the first four fiscal years, with any unencumbered balances and all subsequent revenue after July 1, 2030, being directed to DHHL to address its beneficiary waiting list. This approach ensures that we support both our educators and the native Hawaiian community.

Mahalo for the opportunity to testify on this important measure.

HO`OMANA PONO, LLC
Mamua Kānaka

ATTENTION:

COMMITTEE ON COMMERCE AND CONSUMER PROTECTION

Senator Jarrett Keohokalole, Chair

Senator Carol Fukunaga, Vice Chair

COMMITTEE ON HAWAIIAN AFFAIRS

Senator Herbert M. "Tim" Richards, III, Chair

Senator Rachele Lamosao, Vice Chair

January 31, 2026

Re: **SB2784 RELATING TO HAWAIIAN HOME LANDS**

Aloha Chair, Vice Chair and Members of the Committee on Hawaiian Affairs!

We **STRONGLY SUPPORT** this, Bill.

Passing this Bill allows for the State to Fulfill its Fiduciary Duty to the Hawaiian Homes Commissions Act that is embedded in the Admissions Act of 1959, that allowed for Hawaii to become a State.

In the Hierarchy of laws that govern this State neither Hawaii revised Statutes now the Hawaii Constitution can conflict with the Admissions Act of 1959. Nor can the State of Hawaii continue to shun its Fiduciary Duty to the HHCA.

We, **THE TRUST BENEFICIARIES** have an interest in ensuring that the State of Hawaii will no longer **BREACH** its Trust Obligations under the Admissions Act of 1959.

Please pass this bill. Mahalo.

De Mont Kalai Manaole

De MONT Kalai Manaole, Co-Manager

Ho`omana Pono, LLC

86-044 Hoaha St.

Wai`anae, HI 96792

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Hawai'i State Senate
Committee on Commerce and Consumer Protection
& Committee on Hawaiian Affairs
SB2784 – Relating to Taxation

RE: Strong support of SB2784

February 6, 2026

Hawaiian Council writes in **strong support of SB2784** to support and address the longstanding bureaucratic issues facing beneficiaries of the Hawaiian Homes Commission Act.

Hawai'i residents continue to face rises in cost-of-living and an unpredictable reliance on government support to access key necessities, including housing. Native Hawaiian communities are disproportionately affected by Hawai'i's affordability crisis, with Kanaka 'Ōiwi being overrepresented in our cost-burdened and unhoused communities.

While programs like DHHL are designed to address the mounting pressures placed on native Hawaiian families, it has been difficult to meet the full trust responsibility bestowed upon the State. Today, nearly 30,000 beneficiaries of the HHCA are waiting for a homestead lot award—many of whom are kūpuna who have been on the list for over four decades. At its current state, DHHL is simply unable to accommodate the demand for the lands beneficiaries are entitled to.

SB2784 appropriates funds to DHHL to develop more available lease units and support beneficiaries via mortgage and rental subsidies. Understanding that affordability and taxation is an issue that affects residents statewide, the bill closes a loophole in the general excise tax on new motor vehicles purchased or imported by rental car companies to minimize the financial impacts on kama'āina.

Iwi o ku'u iwi, the bones of my bones—there is no Hawai'i if Kanaka 'Ōiwi and their families are severed from the lands they have cared for and stewarded for generations. For these reasons, Hawaiian Council respectfully urges the committee to **PASS SB2784**. Mahalo for your commitment to Kanaka 'Ōiwi and their right to affordable housing for generations to come.

Me ke kāko'o mau,

Madelyn McKeague
Director of Advocacy
Hawaiian Council

HAWAIIANS ADVANCING HAWAI'I

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Senator Jarrett Keohokalole, Chair
Senator Carol Fukunaga, Vice Chair
Committee on Commerce and Consumer Protection

Senator Herbert M. "Tim" Richards, III, Chair
Senator Rachele Lamosao, Vice Chair
Committee on Hawaiian Affairs

Friday, February 6, 2026; 9:30 a.m.
Conference room 229

RE: SB 2784 – Relating to Taxation – In Opposition

Aloha Chairs Keohokalole and Richards, Vice Chairs Fukunaga and Lamosao and members of the committees:

My name is Robert Muhs, Vice President, Government Affairs and Counsel for Avis Budget Car Rental, LLC ("ABCR"). We appreciate this opportunity to respectfully oppose SB 2784, which applies the retail or higher general excise tax or use tax rate to purchases or imports of new motor vehicles by rental car companies, appropriates funds for a position in the Department of Taxation and appropriates funds to the Department of Hawaiian Home Lands (DHHL) to address the beneficiary waiting list.

We believe there is not a sufficient legal nexus to justify using rental car sales tax revenues to address DHHL's beneficiary waiting list. Furthermore, rental vehicles qualify as capital goods and rental contracts are true leases. Following a 1971 Hawai'i Supreme Court decision, the Legislature amended HRS §237-4 to expressly include sales of capital goods to licensed leasing companies for lease as wholesale transactions. Subsequent Hawai'i case law confirmed that rental vehicles qualify as capital goods and that rental contracts are true leases, reinforcing the statutory basis for wholesale treatment at acquisition while preserving retail GET on rental receipts.

In changing the application of Hawaii's rental car tax regime through SB 2784 and applying the retail or higher general excise tax or use tax rate solely to rental car companies, the measure is discriminately applied to a single industry. It creates an imbalance in equity among other modes of transportation utilized by both residents and non-residents alike, such as car share and peer-to-peer, both of which allow an individual, other than the owner of the vehicle, for access and use on a predetermined-term basis.

For these reasons, we ask for your consideration in deferring this measure. Thank you.



February 5, 2026

The Honorable Jarrett Keohokalole
Chair
Senate Committee on Commerce and
Consumer Protection
Room 205, Hawai'i State Capitol
415 South Beretania Street
Honolulu, HI 96813

The Honorable Carol Fukunaga
Vice Chair
Senate Committee on Commerce and
Consumer Protection
Room 216, Hawai'i State Capitol
415 South Beretania Street
Honolulu, HI 96813

RE: Support SB 2784 -- "Relating to Taxation"

Dear Chair Keohokalole, Vice Chair Fukunaga, and members of the Committee:

On behalf of Chamber of Progress, a tech industry coalition promoting technology's progressive future, **I respectfully urge you to support SB 2784**, which would close the rental car industry's general excise tax loophole by reclassifying fleet vehicle purchases from the wholesale rate to the standard retail rate. This reform enhances tax fairness, promotes competition, and ends a carveout that overwhelmingly benefits a handful of large rental car companies. It could also **generate up to an estimated \$86.2 million in annual revenue** for Hawai'i.¹

SB 2784 would restore the standard general excise tax treatment for rental car fleet purchases

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

¹ This estimate is calculated by applying the 4% general excise tax rate to the [average rental car price](#) (\$48,907), yielding \$1,956 in tax revenue per vehicle, and multiplying that amount by the [estimated](#) 44,066 rental vehicles in Hawaii, for a total of \$86,205,434.

Unlike construction equipment lessors or farm equipment companies, rental car companies are in the business of rapid asset depreciation. Their model relies on a cycle of high-volume usage and rapid disposal: by renting vehicles to a constant stream of tourists, these companies put their fleets through accelerated wear and tear, causing the assets to depreciate quickly. Rental car companies then take the value of this vehicle depreciation and turn it into "full expensing," effectively using the depreciation to wipe out the taxes that would normally be paid on the profits from the rental itself.

SB 2784 corrects this by amending Sections 237-4 and 238-2 of the Hawai'i Revised Statutes to explicitly exclude the sale of a motor vehicle to a lessor of rental motor vehicles from qualifying as a "sale for purposes of resale" and from the capital goods leasing company exemption. This would require rental car companies to pay the same 4.5% combined GET rate (4% state rate plus 0.5% county surcharge) that applies to other retail transactions, the same rate that individual consumers already pay on their vehicle purchases.

Hawai'i has an opportunity to bridge growing revenue gaps without burdening families

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

Closing the rental car tax loophole is a responsible way to generate consistent revenue without increasing the burden on working families. Rental car companies currently pay an estimated \$2.2 million in GET at the discounted 0.5% wholesale rate on fleet vehicle purchases in Hawai'i. Reclassifying those purchases at the standard 4.5% retail rate could bring in **up to an estimated \$86.2 million** for the state — a meaningful sum at a time when every dollar counts. The funds recovered from closing this exemption could be reinvested to address pressing budget priorities, and SB 2784 would direct a portion of that revenue toward addressing the Department of

² University of Hawai'i Economic Research Organization (UHERO). *Fourth Quarter Forecast 2025*. Dec. 12, 2025. <https://www.hawaii.edu/news/2025/12/12/uhero-fourth-quarter-forecast-2025/>

³ "Hawai'i Governor's Proposed State Budget Anticipates More Federal Cuts." *Honolulu Civil Beat*, Dec. 23, 2025. <https://www.civilbeat.org/2025/12/hawai%CA%BBi-governors-proposed-state-budget-anticipates-more-federal-cuts/>

Hawaiian Home Lands beneficiary waiting list, where thousands of Native Hawaiian applicants have waited years or decades for homestead lots.

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

Oregon, North Dakota, and Georgia have each repealed or narrowed their rental car tax exemptions.⁴ Maryland did the same through its Budget Reconciliation and Financing Act of 2025, imposing a 3.5% excise tax on rental vehicle purchases that had previously been fully exempt,⁵ and expects roughly \$240 million in additional revenue as a result.⁶ These states have established a fairer tax system while redirecting recovered funds to essential public services. Hawai'i can and should follow their lead.

For these reasons, **I respectfully urge you to advance SB 2784.** This bill offers Hawai'i a practical way to close an unfair tax loophole, strengthen tax fairness, and raise critical revenue during a period of serious fiscal pressure that benefits consumers statewide.

Sincerely,



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

⁴ Steve DelBianco, 2025.

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

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



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Senator Jarrett Keohokalole, Chair
Senator Carol Fukunaga, Vice Chair
Committee on Commerce and Consumer Protection

Senator Herbert M. "Tim" Richards, III, Chair
Senator Rachele Lamosao, Vice Chair
Committee on Hawaiian Affairs

Friday, February 6, 2026; 9:30 a.m.
Conference room 229

RE: SB 2784 – Relating to Taxation – In Opposition

Aloha Chairs Keohokalole and Richards, Vice Chairs Fukunaga and Lamosao and members of the committees:

Servco appreciates this opportunity to submit testimony in opposition to SB 2784, which applies the retail or higher general excise tax or use tax rate to purchases or imports of new motor vehicles by rental car companies, appropriates funds for a position in the Department of Taxation and appropriates funds to the Department of Hawaiian Home Lands (DHHL) to address the beneficiary waiting list.

SB 2784 would cause the sales of vehicles to rental car and car sharing agencies to be subject to tax at full retail GET rate instead of the 0.5% wholesale rate. This would be detrimental to rental car and car sharing agencies that are already operating on thin margins and would inevitably result in increased rental rates to customers. This would also result in pyramiding of retail GET, in that retail GET would be charged on the sale of the vehicle to the agency and then again on the rental of the vehicle to customers.

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

Peter Dames
President & CEO

TAX FOUNDATION OF HAWAII

735 Bishop Street, Suite 417

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: GENERAL EXCISE, USE, Applies Retail GET or Use Tax Rate to Purchases or Imports of New Motor Vehicles by Rental Car Companies

BILL NUMBER: SB 2784

INTRODUCED BY: KEOHOKALO LE

EXECUTIVE SUMMARY: Applies the retail or higher general excise tax or use tax rate to purchases or imports of new motor vehicles by rental car companies. Appropriates funds for a position in the Department of Taxation. Appropriates funds to the Department of Hawaiian Home Lands to address the beneficiary waiting list.

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

Amends section 237-4(a)(9), HRS, to exclude from the GET wholesale rate “the sale of a motor vehicle to a lessor of rental motor vehicles for use as a rental motor vehicle.”

Amends section 238-2(2)(A), HRS, to exclude from the Use Tax wholesale rate “the importing or purchasing of a motor vehicle by a lessor of rental motor vehicles for use as a rental motor vehicle.”

EFFECTIVE DATE: July 1, 2026.

STAFF COMMENTS: The preamble to this bill states that the State is facing financial problems in light of (1) federal policies related to tariffs and entitlement programs and (2) federal contracts for work performed within the State to businesses that are not registered and don’t pay tax (where in some cases their employees don’t pay state tax either). The solution provided by the bill is to increase state revenues without imposing major financial impacts on residents by hoisting the GET costs paid by rental car companies, funding a position within DOTAX to monitor contractors, and appropriating funds to DHHL to address the beneficiary waiting list.

The causes and effects, however, do not appear to be related at all.

Rather, the bill is simply a tax hike on rental car companies. The law presently allows the wholesale rate for “Sales to a licensed leasing company of capital goods that have a depreciable life, are purchased by the leasing company for lease to its customers, and are thereafter leased as a service to others.” The bill creates an exception for rental car companies.

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

Re: SB 2784

Page 2

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

Digested: 1/30/2026



SanHi

GOVERNMENT STRATEGIES

A LIMITED LIABILITY LAW PARTNERSHIP

DATE: February 6, 2026

TO: Senator Jarrett Keohokalole
Chair, Committee on Commerce and Consumer Protection

Senator Herbert M. "Tim" Richards, III
Chair, Committee on Hawaiian Affairs

FROM: Chris Delaunay / Tiffany Yajima

RE: **S.B. 2784 Relating to Taxation**
Hearing Date: Friday, February 6, 2026, at 9:30AM
Conference Room 229

Aloha Chair Keohokalole, Chair Richards, III and Members of the Joint Committees:

We submit this testimony in **strong opposition to S.B. 2784** on behalf of Enterprise Mobility, which includes Enterprise Rent-A-Car, Alamo Rent-A-Car, National Car Rental, and Enterprise Commute (Van Pool).

S.B. 2784 would impose the retail or higher general excise tax (GET) on the purchase or import of new motor vehicles by rental motor vehicle companies. This proposal overturns long-standing Hawai'i tax policy applicable to all leasing companies and selectively targets a single capital-intensive industry while dedicating the revenue to a program purpose unrelated to rental motor vehicle. For these reasons, we respectfully urge the Committee to defer this measure.

S.B. 2784 overturns long-standing and deliberate Hawaii tax law on leased capital goods. For decades, Hawai'i law has expressly provided wholesale tax treatment for purchases of capital goods by all licensed leasing companies, including rental car companies. This proposal would fundamentally change the way taxes are assessed on durable goods. In removing the wholesale tax treatment only for rental motor vehicle lessors, while leaving the same treatment in place for other leasing and capital-intensive industries, this measure targets a specific industry.

We are very concerned this measure could open the door to similar tax treatment of other durable goods and leased equipment which would have a profound effect on rental equipment for contractors, landscapers, and homeowners in the state, ultimately affecting cost of construction, housing and cost of living for residents.

The bill also creates tax pyramiding. Under current law, rental motor vehicle fleets are taxed at the wholesale rate at acquisition, and each rental transaction is separately taxed at the full retail GET rate when the vehicle is rented to a customer. Rental car companies

collect and remit these taxes to the State on every rental transaction. S.B. 2784 would add a second layer of retail-level tax, at the time the vehicle is purchased, on top of the existing tax collected each time the vehicle is rented.

Under this measure, rental companies would be required to pay a retail-level GET or use tax when purchasing fleet vehicles and then pay retail GET again each time those vehicles are rented. This creates tax pyramiding by imposing tax on the same vehicle at acquisition and again each time it produces taxable rental income. Hawai'i's wholesale tax law is designed specifically to avoid this outcome and could significantly affect other equipment leasing businesses.

In addition, rental motor vehicles are not used only by tourists and visitors but are also regularly used by Hawai'i residents, local businesses, government contractors and service providers, and insurance replacements. Families who travel to the neighboring islands to attend special events, such as weddings, youth sports, family reunions, and funerals would be impacted by this bill. Higher fleet acquisition taxes will translate into higher car rental costs across the board. This will directly affect local households and businesses, not just tourists.

We recognize and respect the importance of funding for the Department of Hawaiian Home Lands (DHHL) and addressing beneficiary waiting lists. However, we are concerned that S.B. 2784 establishes no policy or programmatic legal nexus between rental car fleet acquisition taxes and DHHL funding.

For the reasons above we strongly oppose S.B. 2784 and respectfully urge the Committee to defer this bill.

Thank you for the opportunity to provide testimony.



February 6, 2026

Senator Jarrett Keohokalole and Committee Members:
Committee on Commerce and Consumer Protection

Senator Tim Richards and Committee Members:
Committee on Hawaiian Affairs
Hawai'i State Senate

Hearing: Friday, February 6, 2026, 9:30 am, Room 308

SB2784 RELATING TO TAXATION

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

Hertz is opposed to SB2784, which would apply the retail or higher general excise tax or use tax rate to purchases or imports of new motor vehicles by rental car companies. Imposing a new and/or higher tax rate on vehicles purchased and placed into service exclusively for short-term motor vehicle rental by rent-a-car (RAC) operators violates long-standing economic and tax policy by taxing wholesale inputs while also taxing consumers at the retail level. Taxes are collected at the point of consumption when consumers rent our vehicles and thus, the state is getting significant tax revenue from the renting of vehicles by both out of state visitors and Hawai'i residents.

Additionally, we have concerns that the proposal runs afoul of sound and reasoned tax policy in that there is no nexus between the new tax imposed and the recipient agency of those funds. The suggested rental car tax is a transportation tax that does not have a nexus to DHHL. In contrast, other transportation taxes like the Hawai'i fuel tax are distributed for highway, boating, airports and other transportation purposes. Likewise, the Hawai'i cigarette and tobacco tax is used for cancer research, emergency medical services, trauma system and other health-related activities.

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

Sincerely,

/s/ Seward Akahi

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



LATE

February 6, 2026

Senator Jarrett Keohokalole, Chair
Senator Carol Fukunaga, Vice Chair
Committee on Commerce & Consumer Protection

Senator Herbert M. "Tim" Richards, III, Chair
Senator Rachele Lamosao, Vice Chair
Committee on Hawaiian Affairs

Hearing: Friday, February 6, 2026, 9:30 am, Room 308

RE: SB2784 RELATING TO TAXATION

Chairs Keohokalole and Richards, Vice Chairs Fukunaga and Lamosao, and Members of the Committees,

On behalf of the members of the American Car Rental Association (ACRA)¹, we strongly oppose SB 2784. By taxing the acquisition of fleet vehicles—which serve as the rental car industry’s inventory for resale—SB 2784 represents a fundamental departure from established tax principles and unfairly penalizes a sector that is already a cornerstone of Hawaii’s transportation and tourism infrastructure.

Rental Car Companies and Peer-to-Peer Car Sharing hosts who are buying inventory (cars, vans) do not pay tax on when purchasing these vehicles because they are the business’s inventory. According to the Council on State Taxation (COST) has long maintained that taxing business inputs—specifically inventory—is poor economic policy. It increases costs for consumers, discourages capital investment, and erodes state competitiveness.

Under current Hawaii law, goods purchased for resale are typically taxed at the wholesale rate (0.5%) or exempted to ensure that the tax burden is only realized at the final point of consumption. For rental cars, consumers are paying General Excise Tax (GET) of 4-4.5% plus \$7.50/day surcharge whereas other businesses like clothing or electronics retailers do not pay a surcharge.

Adding an inventory tax on top of this GET and a daily surcharge is "triple taxation" on a single asset: As a Car Rental company you would be taxed:

¹ ACRA is the national trade association representing the U.S. car rental industry, including major brands like Alamo, Avis, Budget, Dollar, Enterprise, Hertz, National, Sixt, and Thrifty as well as independent, regional, and franchise operators. Its members collectively manage more than 2.2 million vehicles nationwide, with fleets ranging from 10 to 1 million cars, and employ over 160,000 workers across nearly every county, including many in Hawaii.

1. At Purchase: The proposed retail-level GET on the acquisition of the vehicle.
2. At Rental: The daily \$7.50 Rental Motor Vehicle Surcharge plus the standard GET on the rental transaction.
3. At Resale: The GET applied when the vehicle is retired from the fleet and sold to a local resident or dealership.

Simply put, SB 2784 singles out the rental car industry, imposing a retail-level tax on inventory that no other retail or service sector in the state is required to bear. This is purely inequitable.

Additionally, the rental car industry is already a "high-impact" contributor to Hawaii's infrastructure. While rental cars comprise only 5% of the total vehicles on Hawaii's roads, the rental car surcharge alone accounts for 32.4% of the revenue in the State Highway Fund. Adding another layer of taxation on the vehicle itself is not only unnecessary but punitive to an industry already carrying more than six times its proportional weight in road funding.

Impacts on the Tourism Economy & Residents

If passed, this legislation would impact tourists and residents of the state alike. In 2025, visitors to Hawaii spent an estimated \$21.75 billion, with over \$2.12 billion spent in December alone. Transportation is a critical component of this spending; visitors rely on rental cars to access local businesses, restaurants, and cultural sites beyond their hotels. By artificially inflating the cost of fleet acquisition, SB 2784 will inevitably force rental prices higher. When transportation costs spike, visitors have less discretionary income to spend in the local community. Similarly, this legislation would impact state residents traveling from one island to another and need to rent a car, or those residents who need a replacement vehicle when their vehicle is getting repaired. The reality is this bill would raise costs and would impact the discretionary income of tourists and residents of the state needing to rent a vehicle.

Conclusion

SB 2784 is a unequitable, misguided attempt to generate revenue by targeting a single industry's inventory. It stifles small business growth and threatens the competitiveness of Hawaii as a premier destination.

ACRA respectfully urges the committee to protect Hawaii's local hosts, consumers, and the broader tourism economy by voting "**No**" on SB 2784.

Mahalo for the opportunity to testify.



LATE

Uploaded via Capitol Website

February 6, 2026

TO: HONORABLE JARRETT KEOHOKALOLE, CHAIR, HONORABLE CAROL FUKUNAGA, VICE CHAIR, COMMITTEE ON COMMERCE AND CONSUMER PROTECTION. HONORABLE TIM RICHARDS, CHAIR, HONORABLE RACHELE LAMOSAO, VICE CHAIR, COMMITTEE ON HAWAIIAN AFFAIRS.

SUBJECT: **SUPPORT OF S.B. 2784, RELATING TO TAXATION.** Applies the retail or higher general excise tax or use tax rate to purchases or imports of new motor vehicles by rental car companies. Appropriates funds for a position in the Department of Taxation. Appropriates funds to the Department of Hawaiian Home Lands to address the beneficiary waiting list.

HEARING

DATE: Friday, February 6, 2026
TIME: 9:30 a.m.
PLACE: Capitol Room 229

Dear Chair Keohokalole, Chair Richards, Vice Chair Fukunaga, Vice Chair Lamosao and Members of the Committees,

The General Contractors Association of Hawaii (GCA) is an organization comprised of approximately five hundred (500) general contractors, subcontractors, and construction related firms. The GCA was established in 1932 and is the largest construction association in the State of Hawaii. Our mission is to elevate Hawaii's construction industry and strengthen the foundation of our community.

GCA Supports on S.B. 2784, which applies the retail or higher general excise tax or use tax rate to purchases or imports of new motor vehicles by rental car companies. Appropriates funds for a position in the Department of Taxation. Appropriates funds to the Department of Hawaiian Home Lands to address the beneficiary waiting list.

Local contractors who bid on federal work must factor in the State GET in their proposals. The law requires that anyone who conducts business in this State must pay the GET. However, the GCA is aware that there are occasions when out of state contractors are awarded federal contracts and do not pay the State GET. This not only gives the out of state contractor an advantage in their bid, but it is extremely detrimental to the State.

Not only is the State missing out on collecting the GET, but the profits are taken out of State. The out of state contractor could potentially be using out of state labor as well, which has a multiplier effect of reducing income tax collected in the State.

QUALITY PEOPLE. QUALITY PROJECTS



**GENERAL
CONTRACTORS
ASSOCIATION
OF HAWAII**

A position in the Department of Taxation to help facilitate the collection of the GET from those contractors who are awarded federal contracts, and who are not registered to do business in the state, could bring in millions of dollars annually for the State.

The GCA examined contracts awarded in the first six months of 2021 and found that 16 of the 46 contracts awarded (35%) were awarded to businesses who were not registered to do business in the state. Those contracts totaled \$55,000,000. The GCA is under the belief that if a business is not registered to do business here, then they are probably not paying the State GET.

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

QUALITY PEOPLE. QUALITY PROJECTS

SB2784 RELATING TO TAXATION

A Legal Analysis of the Double Taxation Issues Raised in the Bill

For decades, the Hawai'i State Legislature has enacted, and courts have upheld, laws that seek to avoid tax pyramiding (i.e. double taxation or excessive taxation) with the intent to reduce the tax costs ultimately passed along to Hawai'i consumers. See, e.g., *Brodhead v. Borthwick*, 174 F.2d 21, 24 (9th Cir. 1949) (holding that Hawai'i "may, in an excise tax act which taxes every sale, service or other activity, properly avoid the doubling of the tax or its undue pyramiding by prescribing a lower rate where a subsequent activity is to follow."); *In re Busk Enterprises, Inc.*, 53 Haw. 518, 520, 497 P.2d 908, 910 (1972) (holding that "It is evident from the overall excise tax scheme that the purpose underlying this provision was to avoid tax pyramiding, i. e., double taxation at the higher rate on the same revenue..."); *Tax Appeal of Subway Real Estate Corp. v. Dir. of Taxation, State of Haw.*, 110 Hawai'i 25, 34, 129 P.3d 528, 537 (2006) (noting that "the legislative history of HRS chapter 237 "indicates that the legislature recognized that leasing and subleasing of the same parcel of property resulted in the imposition of the GET on both the lessor's and sublessor's rental income resulting in tax pyramiding."); see generally Jonathan W. White, Joshua J. Michaels, *Get-Rich or Keep Trying: Reimagining Tax Reform in the Federated States of Micronesia*, 38 UCLA Pac. Basin L.J. 85 (2021) (discussing Hawai'i's tax reform and why it succeeded).

In other words, the arch of tax reform in Hawai'i has been to reduce excessive taxation of the same product or service as it passes through from manufacturer to wholesaler to retailer, or from lessor to lessee and sublessee, in order to improve affordability for Hawai'i residents by decreasing the tax costs ultimately passed along to them (e.g., business costs baked into the price charged to the consumer).

In *Travelocity.com*, a Hawai'i General Excise Tax and Transient Accommodations Tax (TAT) case, the Hawai'i Supreme Court held that internet travel companies were not required to pay the Transient Accommodations Tax. *Travelocity.com, L.P. v. Dir. of Taxation*, 135 Hawai'i 88, 346 P.3d 157 (2015). The court held that the legislative history of the TAT indicated that the "hotel room tax" was "not a tax on the hotels, but instead, was a mechanism to tax visitors." *Id.* at 122, 346 P.3d at 191. The court held that the reason to create a separate TAT instead of a special application of the GET was to "protect the hotel industry from excessive taxation." *Id.* at 123, 346 P.3d at 192 (quoting from a 1986 Senate Standing Committee report, "Presently, under the general excise tax, if a person prices an item at \$100, the person generally charges \$104 in order to pass on the 4 per cent general excise tax [to the consumer]..."; and quoting comments made by Rep. Kamali'i during debate of the measure in 1986, "This bill imposes a separate tax of 5% on tourist accommodation charges. In this way, the tax does not fall on the corporate hotel industry or pyramid in its collection. It is a simple and clean tax." (emphasis in original)). The court further held that to minimize the impact of the TAT on the hotel and visitor industry, only a "single taxable event" as to TAT occurs when a transient accommodation is furnished to a visitor. *Id.* at 127, 346 P.3d at 196.

Here, SB2784 would effectively nullify decades of legislative focus on the reduction of excessive taxation of the same product or service because it would exclude car rental companies from the definition of "wholesaler" and subject them to the full GET when purchasing motor vehicles in bulk for rental car fleets; tax costs they will likely pass on to visitors and Hawai'i consumers who rent those vehicles or ultimately purchase them as low-mileage used cars at below-market rates. In stark contrast to the Legislature's clear intent to "create a separate TAT instead of a special application of the GET" to protect against "excessive taxation" in *Travelocity.com*,

SB2784 seeks to employ a “special application of the GET” that creates a “pyramid in collection”—not a “single taxable event”—because it subjects multiple parties to the GET as a single motor vehicle passes hands from manufacturer to rental car company to renters and on to local residents purchasing a low-mileage used car at a below-market price. Just as the court in *Travelocity.com* recognized that sellers of goods and services generally pass their GET tax costs along to the consumer, the excessive taxation imposed by SB2784 will likely be passed along not only to visitors, but also local residents who rely on rental cars for travel, work, healthcare, emergencies, and affordable car ownership.

On the other hand, one could argue that the whole point of the GET is to broadly tax economic activity in Hawai`i and provide for a stable source of revenue to support essential government functions. However, as the Legislature itself has recognized, the GET is a blunt policy instrument that is not ideal for “special application” because at the end of the day, Hawai`i residents pay those taxes at the register. The Legislature cannot have it both ways. It cannot champion anti-pyramiding as a matter of policy while enacting a special application of the GET that deliberately pyramids the tax.

The Committee should hold SB2784 because it would effectively nullify decades of legislative focus on the reduction of excessive taxation that ultimately results in higher costs for everyday consumers—not companies—exacerbating the affordability crisis for Hawai`i residents.

SB-2784

Submitted on: 2/4/2026 9:45:08 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Sarah Tochiki	Testifying for Hawai'i State Teachers Association	Comments	Written Testimony Only

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs Item: S.B. 2784 – Relating to Taxation Position: Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. In order for our economy to reopen, schools had to open first. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Sarah Tochiki

Chiefess Kamakahelei Middle School

HSTA Kaua'i Chapter President

SB-2784

Submitted on: 1/30/2026 7:08:38 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Johnnie-Mae L. Perry	Individual	Oppose	Written Testimony Only

Comments:

I, Johnnie-Mae L. Perry OPPOSE Tariffs increase on consumers

2784 SB RELATING TO TAXATION.	CPN/HWN	CR 229 & Videoconference	Feb 6, 2026 9:30 AM
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SB-2784

Submitted on: 2/2/2026 6:46:35 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Victor K. Ramos	Individual	Oppose	Written Testimony Only

Comments:

OPPOSE. Any tax hike will result in higher prices paid by the consumer.

These proposals are too radical for me to consider. NO thankyou.

Testimony for S.B. 2784

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs

Item: S.B. 2784 – Relating to Taxation

Position: Support

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

I personally was a teacher during the pandemic. As a special education teacher, I had to return to my classroom while the entire state was in lock down, and have my students in person the entire time. Due to this, I contracted COVID-19, and became extremely ill. One of my students came in sick, even during the pandemic, and gave me the illness. I was in and out of the hospital for months, and unable to work. I had to go to Kapiolani Medical Center on Oahu for treatments, flying back and forth to attend the COVID-19 clinic there. Even now, I am more easily winded, and am more susceptible to respiratory infections such as the flu or RSV that is going around now.

This bill should be used to acknowledge the risks and sacrifices that myself and other teachers undertook in order to serve our communities and keiki. The amount of \$20,000 should be given as hazard pay to all Bargaining Unit Five members who served between March of 2020 and March of 2022.

An obvious compromise would be to use the first four years of funding from this bill to cover teacher hazard pay, then use future revenue streams for DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Austin Morrissey,

Special Education Teacher

Honoka'a Elementary School, HKKK Complex

SB-2784

Submitted on: 2/3/2026 4:08:04 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Briann Starkey	Individual	Comments	Written Testimony Only

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs

Item: S.B. 2784 – Relating to Taxation

Position: Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai‘i’s educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Briann Starkey

Kualapu‘u Public Conversion Charter School, Molokai

District 13

SB-2784

Submitted on: 2/3/2026 4:27:50 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Shelly Cassler	Individual	Support	Written Testimony Only

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Shelly Cassler

SB-2784

Submitted on: 2/3/2026 5:18:17 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

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

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Anika Agerlie

2nd Grade Teacher, Hōnaunau Elementary School

SB-2784

Submitted on: 2/3/2026 8:52:45 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

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

Comments:

Dear Chairs Keohokalole and Richards III, and Committee Members,

I am submitting this testimony regarding S.B. 2784 to advocate for an essential modification that would finally secure hazard pay for Hawai'i's public school teachers.

While I fully endorse the goal of generating long-term funding for the Department of Hawaiian Home Lands (DHHL), I respectfully ask the committees to pass a Senate Draft 1 that includes the creation of a Teacher Temporary Hazard Pay Special Fund.

Our educators were on the front lines, supporting our students through the height of the COVID-19 pandemic. This legislation represents a prime opportunity for the State to honor its commitment to those in Bargaining Unit 5. Specifically, I am requesting that the bill facilitate a \$20,000 hazard pay allotment for eligible staff who served between March 2020 and March 2022.

To balance these two vital needs, I propose a tiered revenue structure:

- **Initial Period (Next 4 Years):** Prioritize the new tax revenue to fulfill the hazard pay obligations for teachers.
- **Long-Term (Post-July 1, 2030):** Direct all subsequent revenue, along with any leftover funds from the initial period, to the DHHL.

This adjustment allows the State to settle a debt of gratitude to our teachers while ensuring the Native Hawaiian community receives a robust, dedicated funding source for decades to come.

Mahalo for your time and consideration.

Sincerely,

Hope Pualani McKeen

SB-2784

Submitted on: 2/4/2026 7:16:33 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Kali Linder	Individual	Support	Written Testimony Only

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

Our kumu bravely served our keiki throughout the COVID-19 pandemic. We as kumu not only braved illness but because I work at a Title 1 school primarily serving Native Hawaiians living in Puna where low socio-economic challenges unfortunately often negatively effect keiki's lives, going to school was a kipuka for them, providing them with stability in very uncertain and frightening times. Kumu not only taught keiki in-person but also online doing one of the most difficult and critical jobs, but also providing emotional support for students and their families. At a time when teachers are leaving the field and education is in a crisis, this bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Kalimaālie Linder

Kua o Ka Lā Public Charter School

SB 2784: Testimony to the Hawaii State Teachers Association on Hazard Pay for Teachers

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs Item: S.B. 2784 – Relating to Taxation Position: Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

My name is Tamarine Carvalho, and I am a Fully Self-Contained (FSC) classroom teacher for students with severe and profound disabilities. I am writing today to share my testimony and advocate for hazard pay for teachers who, like myself, were on the frontlines during the COVID-19 pandemic.

During the pandemic, FSC teachers had no reprieve from COVID-19. There were no safety concerns raised on our behalf, no extra precautions taken for us. While most teachers were able to teach safely from their homes, I was required to be on campus full-time, providing direct, hands-on instruction to my students, many of whom could not wear masks due to their disabilities.

I was among the first teachers required to return that summer for Extended School Year (ESY) services, working in a classroom setting where social distancing was impossible. On a daily basis, I was exposed to students coughing, sneezing on me, and struggling with hygiene needs, all while being in close physical proximity due to the nature of their disabilities. We experienced COVID outbreaks, yet within 10 days, we were all sent back into the classroom with minimal protection. During this time, I got COVID twice, and after 10 days I was sent right back in to do my job.

What is frustrating to me is that while I was on the frontlines every single day, facing high-risk exposure and ensuring my students still received quality education and services, I did not receive hazard pay, yet my educational assistants (EAs) did. I love and appreciate my EAs immensely, and I absolutely believe they deserve their hazard pay. However, it is deeply unfair that while they received \$20,000 in hazard pay, classroom teachers like myself, who carried the responsibility of planning, teaching, managing IEPs, and ensuring compliance with special education laws received nothing.

To make matters worse, in December, the Board of Education approved \$20,000 and \$10,000 COVID-19 bonuses for 247 HIDOE employees who were excluded from collective bargaining agreements. Most of these individuals did not work directly with students during the pandemic. They were in offices and other low-risk environments, yet they received compensation for

"hazard pay", while those of us in classrooms, who were exposed daily to high-risk situations, were left out.

I am urging HSTA to fight for fairness. Teachers like myself should be recognized and compensated for the risks we took and the sacrifices we made. We showed up for our students when no one else would, and it is unacceptable that our efforts and exposure were not acknowledged in the same way as those working outside the classroom.

I humbly ask for your advocacy and support in ensuring that we, the teachers who put our health and safety on the line, receive the hazard pay we deserve.

Mahalo for your time and consideration.

Sincerely,

Tamarine Carvalho

Fully Self-Contained Classroom Teacher/Special Education DH

SB-2784

Submitted on: 2/4/2026 9:08:15 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Melissa Wolfson	Individual	Comments	Written Testimony Only

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

Teachers showed up every day, especially for our higher need students. They provided their normal duties of delivering education, but also even more social emotional support during those hard times. In the early months of the pandemic, teachers showed up even when it was thought to be dangerous to be in groups.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Melissa Wolfson

Teacher, Kapa'a Middle School

SB-2784

Submitted on: 2/4/2026 10:13:00 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Ryan Tong	Individual	Support	Written Testimony Only

Comments:

I remember covid being a very scary time, nothing like a shut down had occurred before and certain jobs were labeled as "Essential". There was a whole movement of supporting our essential workers, to thank our grocery store employees and mail carriers that continued to work even as we didn't quite understand how covid worked and how deadly the disease was. 7 Million worldwide deaths later we now understand how serious the situation was, and as a teacher we were essential and worked through the crisis. When asked to work in uncertain times, we answered and did our jobs, all of us. Some had to go in person, some still worked distance, others had the nightmare of doing hybrid, having to teach in person as well as virtually. And now we bring to you a bill to pay us for work we've already done. Some were taking care of kupuna and were putting their own families at risk to support yours. During the 3 years of covid the US experienced 1,300 educator deaths. To say we were not in Hazardous conditions is an insult. To say our work was anything but essential disparages the sacrifice of educators nationwide. And to pay hazard pay to office workers that weren't even on the front line, while withholding hazard pay for teachers who were putting their lives at risk, is just more salt on the wound. Like Covid, this bill isn't going away if you don't pass it this year. It will be back next year, mutated in a new form and maybe more deadly. Do the right thing, and take your booster, so we all can move on with our lives.

SB-2784

Submitted on: 2/4/2026 10:26:53 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Margarita L. Alo-Chu	Individual	Support	Written Testimony Only

Comments:

[Support: S.B.2784 Relating to Taxation](#)

SB-2784

Submitted on: 2/4/2026 11:05:55 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Rebecca Hirakami	Individual	Comments	Written Testimony Only

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs Item: S.B. 2784 – Relating to Taxation Position: Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the

perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Rebecca Hirakami

Leihoku ES / Nankuli/Waianae

Dear Chairs Keohokalole and Richards, III, and Committee Members,
I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

We had students daily in our special education classrooms when school opened in August 2020, while other students were fully remote. When students returned I personally had to supervise lunch in the classroom for multiple classrooms exposing myself and contracting COVID for the first time in January 2021. It is insulting that other bargaining units that had no direct exposure to students received hazard pay before the teachers.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL. This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,
Geraldine Tokumoto
Palisades Elementary/Leeward District

SB-2784

Submitted on: 2/4/2026 12:13:46 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Kellie Takamori	Individual	Comments	Written Testimony Only

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs Item: S.B. 2784 – Relating to Taxation Position: Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Kellie Takamori

Highlands Intermediate School

February 4, 2026

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to share my comments on S.B. 2784 and to urge you to include an amendment that finally delivers long-overdue hazard pay to Hawai'i's teachers.

I recognize the need to establish a stable funding source for the Department of Hawaiian Home Lands (DHHL). At the same time, I ask you to recognize the extraordinary sacrifices our educators made during the COVID-19 pandemic by adopting a Senate Draft 1 that creates a Teacher Temporary Hazard Pay Special Fund.

When our communities were facing fear and uncertainty, teachers showed up for our keiki every day. They adapted overnight, took on new risks, and carried an enormous emotional and physical burden to keep students learning and connected. Many did so even when it meant putting their own health and families at risk. This bill offers a meaningful opportunity for the State to finally honor that commitment by providing \$20,000 in hazard pay to eligible bargaining unit 5 educators who worked between March 2020 and March 2022.

I respectfully suggest a compromise that reflects our shared values: prioritize this new revenue for teacher hazard pay for the first four years. Any remaining funds, and all revenue after July 1, 2030, would then be directed to DHHL.

This approach acknowledges the sacrifices of our educators while continuing to uphold our responsibility to the Native Hawaiian community. It would put into motion a win-win scenario.

Thank you for your time and consideration,

Kathy Shibuya
King Kaumualii Elementary Teacher
District of Kauai

SB-2784

Submitted on: 2/4/2026 12:25:07 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Dwayne Abuel	Testifying for Hawai'i State Teachers Association	Support	Written Testimony Only

Comments:

S.B. 2784

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs **Item:** S.B. 2784 – Relating to Taxation **Position:** Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fun**

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022. I would like to add that as a Tech Coordinator I and my crew had to put ourselves in harms way during the pandemic because the technology had to be up. Also, as a teacher, there was no way to teach with so many fans on to blow the air out of the room and then instruct with our PPE on. I was always less than 4 feet away from the students because of the condition of my classroom at the time. I had to fit a huge amount of students in my computer classroom. There were many student who did not want to wear their own PPE.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Dwayne Abuel

Highlands Intermediate School/Leeward District

SB-2784

Submitted on: 2/4/2026 12:26:04 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

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

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Rachel Domingo

Waipahu High/Leeward

SB-2784

Submitted on: 2/4/2026 12:28:21 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Ashlyn R Wyler	Individual	Comments	Written Testimony Only

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Ashlyn Wyler

Highlands Intermediate/Leeward District

SB-2784

Submitted on: 2/4/2026 12:50:17 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Jo-Hannah Valdez	Testifying for HIDOE - BU 5	Comments	Written Testimony Only

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Jo-Hannah Liz Valdez

LHS/LMW

SB-2784

Submitted on: 2/4/2026 12:59:00 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

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

Comments:

To: Senate Committee on Commerce and Consumer Protection
& Senate Committee on Hawaiian Affairs

Item: S.B. 2784 – Relating to Taxation
Position: Comments

Dear Chairs Keohokalole and Richards, III, and Honorable Committee Members,

I am writing to offer comments on S.B. 2784 and to respectfully urge the adoption of a Senate Draft 1 that includes language establishing a **Teacher Temporary Hazard Pay Special Fund**.

I support the intent of this bill to create a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL). At the same time, this measure presents a rare and appropriate opportunity for the State to finally address the long-overdue issue of hazard pay for Hawai‘i’s educators.

Throughout the COVID-19 pandemic, teachers across Hawai‘i continued to report to work in person to serve our keiki—often without adequate protections, clarity, or choice. Eligible members of Bargaining Unit 5 who worked between March 2020 and March 2022 did so at great personal risk. Providing **\$20,000 in temporary hazard pay** is not only justified—it is deserved.

I respectfully propose a balanced and reasonable compromise: that revenue generated under this bill be prioritized for teacher hazard pay for the first four years, with any remaining balances—and all revenue generated after July 1, 2030—directed to DHHL. This approach honors our commitment to both Hawai‘i’s educators and the Native Hawaiian community.

I would also like to share the personal impact of this period. Because I was required to return to in-person instruction, I placed myself—and my family—at risk. Although vaccination was not physically forced, the pressure was undeniable. I felt compelled to be vaccinated in order to continue serving Hawai‘i’s students. As a result, my husband also felt he had no choice but to be

vaccinated. He has since developed serious health complications and is no longer able to work.

We are now a single-income household relying solely on my teacher's salary. Despite holding a master's degree in education and having over 20 years of experience, I have had to take on multiple additional jobs to keep my family housed. I work a before- and after-school program in addition to teaching full time, apprentice as a nail technician on weekends, and drive Uber Eats after long school days. Still, the financial strain has been overwhelming.

During this time, my husband—desperate to buy us time while unemployed—used our home equity line of credit without my knowledge. We now face the burden of two mortgages. I am supporting three children, working multiple jobs, and doing everything possible to keep my family from becoming homeless. For the first time in my life, I had to rely on a food bank to feed my family.

This is the reality for many educators who answered the call to serve during the pandemic. Hazard pay will not erase what was lost, but it will provide long-overdue recognition, relief, and dignity to those who carried Hawai'i through one of its most difficult periods.

I respectfully urge you to do the right thing and amend S.B. 2784 to include teacher hazard pay. Our educators showed up when Hawai'i needed them most. Now, Hawai'i must show up for them.

Mahalo for your time, consideration, and leadership.

Respectfully,

Kim Amodo
Educator, State of Hawai'i

Ewa Elementary/Leeward

SB-2784

Submitted on: 2/4/2026 1:26:50 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Jenelle Morishige	Individual	Comments	Written Testimony Only

Comments:

TO: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs Item: S.B. 2784 - Relating to Taxation Position: Comments

Dear Chairs Keohokalole and Richards, Ill, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawaii's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Jenelle Morishige

Waikele Elementary/Leeward District

SB-2784

Submitted on: 2/4/2026 1:56:06 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Charity Ralar	Testifying for HSTA	Support	Written Testimony Only

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs

Item: S.B. 2784 – Relating to Taxation

Position: Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai‘i’s educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Charity Ralar

Kapolei Elementary School, Campbell-Kapolei

SB-2784

Submitted on: 2/4/2026 1:57:10 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Kileigh Sanchez	Individual	Support	Written Testimony Only

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am a current teacher at Wai'anae Intermediate and have been teaching for 12 years at Wai'anae Inter. Throughout my time here, I have done everything I could to serve our primarily Native Hawaiian population on the Leeward Coast. I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators. While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund. Our incredible teachers, including myself and other fantastic colleagues at my school, bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL. This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,
Kileigh Sanchez

Wai'anae Intermediate School, Leeward District

SB-2784

Submitted on: 2/4/2026 2:03:39 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Jenna Ho	Individual	Comments	Written Testimony Only

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for SB 2784 and to request a critical amendment that addresses long overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands, I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Jenna Ho

Waikele Elementary/ Leeward District

SB-2784

Submitted on: 2/4/2026 2:40:31 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Kristy Wagatsuma	Individual	Comments	Written Testimony Only

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs **Item:** S.B. 2784 – Relating to Taxation **Position:** Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai‘i’s educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Kristy Wagatsuma

Waikele Elementary School

SB-2784

Submitted on: 2/4/2026 2:49:07 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Juliette Schmidt	Individual	Support	Written Testimony Only

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai‘i’s educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Juliette Schmidt

Leeward District Teacher

SB-2784

Submitted on: 2/4/2026 2:53:52 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

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

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs

Item: S.B. 2784 – Relating to Taxation Position: Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai‘i’s educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Valerie Oka

Ewa Makai Middle School

Leeward District

Campbell/Kapolei Complex

SB-2784

Submitted on: 2/4/2026 2:59:41 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Jennifer Macadangdang	Individual	Comments	Written Testimony Only

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs

Item: S.B. 2784 – Relating to Taxation Position: Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Jennifer Macadangdang

Ewa Makai Middle School/Leeward District

SB-2784

Submitted on: 2/4/2026 2:58:08 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

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

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs

Item: S.B. 2784 – Relating to Taxation Position: Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai‘i’s educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Brock Watanuki

Ewa Makai Middle School, Leeward District

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs **Item:** S.B. 2784 – Relating to Taxation **Position:** Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

I also wanted to share my own personal testimony working during the pandemic as a pregnant, first grade teacher:

My name is Janelle Rogers. I'm a first grade teacher at August Ahrens Elementary School and this is my testimony on why teachers should receive the one-time hazard pay bonus for teaching during the pandemic.

Teaching during the pandemic while pregnant with my first child was an experience unlike any other. It was a constant balancing act between the joy of nurturing young minds and the ever-present worry for my own health and the health of my unborn child. I vividly remember the initial scramble to transition to remote learning, the challenges of keeping students engaged virtually, and the strange disconnect of teaching through a screen. Then, as we returned to in-person classes in March 2021, the anxieties shifted to navigating a classroom environment with heightened concerns about hygiene, social distancing, and the ever-present threat of infection.

One of the biggest challenges was the constant mental and emotional strain. Beyond the usual demands of teaching, I was also processing a pregnancy during a time of great uncertainty. News cycles were dominated by stories of the virus, and while

research on the effects of COVID-19 on pregnant women was evolving, the unknowns were terrifying. I constantly worried about contracting the virus, especially during the periods when vaccines weren't readily available. Every cough in the classroom, every snuffle, sent my anxiety soaring.

Physically, the demands were also significant. Pregnancy itself brings a host of physical changes, and combining that with the stress of teaching during a pandemic amplified everything. The long hours on my feet, the constant need to project my voice through a mask, and the emotional stress of the situation took a significant toll. I was exhausted, both physically and emotionally, most of the time.

Beyond the general anxieties, there were very real risks and hazards. The primary concern was, of course, contracting COVID-19. Studies at the time suggested (and continue to suggest) that pregnant women were at an increased risk of severe illness from COVID-19, which could lead to complications for both mother and baby. This meant that taking precautions, like masking, social distancing, and frequent handwashing, was not just recommended, it was essential.

Other potential hazards included the increased stress levels. High stress during pregnancy has been linked to various complications, including preterm birth and low birth weight. The constant worry and the added pressures of teaching during a pandemic definitely contributed to my stress levels. Additionally, depending on the school's safety protocols, there might have been concerns about inadequate ventilation in classrooms or a lack of access to proper sanitation supplies. These were all things I had to consider and advocate for.

Looking back, I'm incredibly grateful for the support I received from my family, colleagues, and school administration at August Ahrens Elementary School. Open communication about my concerns and needs was crucial. While it was undoubtedly a challenging time, it also highlighted the resilience of both myself and my students. It was a period of growth, adaptation, and a deeper appreciation for the importance of community and connection, even in the face of adversity. However, I wouldn't wish that level of stress and uncertainty on anyone. Protecting teachers, pregnant or not, and ensuring their well-being during a public health crisis should be a top priority. This is why I believe, without a shadow of a doubt, that teachers DESERVE to receive this one-time hazard pay bonus for working during the pandemic.

Mahalo,

Janelle Rogers

August Ahrens Elementary/Leeward District

SB-2784

Submitted on: 2/4/2026 3:08:16 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Russell Josephson	Individual	Support	Written Testimony Only

Comments:

Ladies and Gentlemen, thank you for allowing me to testify today. I am addressing the opportunity that you have to rectify an oversight, the failure to assure that teachers are awarded compensation for the hazards they faced during the Covid pandemic.

Those of us who were teaching during the pandemic risked our health on a daily basis. Personally, I definitely risked my health to do my job, being a teacher in my Seventies, with health issues that come with age. We did what we did for the students. We were acutely aware of the risks we were taking while we tried to teach students in the classroom and online simultaneously, a task already difficult enough without the risks of serious illness or even death.

As it turned out, I got Covid twice while teaching. If I had been in another job, I probably would have gotten hazard pay. As you know, several other groups of employees have received compensation, including employees who were MUCH less at risk, such as school office employees.

Teachers are notoriously underpaid to begin with. Failing to compensate us for having risked our health during the Covid pandemic is another insult. I plead with you to make things a bit fairer by including compensation for teachers in this piece of legislation.

Thank you very much.

SB-2784

Submitted on: 2/4/2026 3:10:04 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Natasha Skaltsas	Individual	Support	Written Testimony Only

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Natasha Skaltsas

Leeward District

SB-2784

Submitted on: 2/4/2026 3:16:09 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Mark Shinjo	Individual	Comments	Written Testimony Only

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Mark Shinjo

Pearl City High School

SB-2784

Submitted on: 2/4/2026 3:24:13 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

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

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs Item: S.B. 2784 – Relating to Taxation Position: Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai‘i’s educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Catherine Hurd

7th grade Social Studies Teacher

Kapa‘a Middle School

Kaua‘i District

SB-2784

Submitted on: 2/4/2026 3:24:25 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Jennifer Lum	Individual	Comments	Written Testimony Only

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Jennifer Lum

Pearl City High School, Leeward District

SB-2784

Submitted on: 2/4/2026 3:28:02 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Noi Nakano	Individual	Support	Written Testimony Only

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments on S.B. 2784 and to respectfully request a critical amendment that addresses long-overdue hazard pay for Hawai‘i’s educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language establishing a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State’s obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise in which this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances—and all subsequent revenue after July 1, 2030—being directed to DHHL. This approach ensures meaningful support for both our educators and the Native Hawaiian community.

During this time, I served as a preschool special education teacher with a caseload of six students with significant disabilities. Many of my students were first-year enrollees between the ages of three and five—years that are developmentally critical for language development, social-emotional learning, behavioral regulation, and peer interaction.

Providing special education services during the COVID years presented extraordinary challenges. Preschool special education requires constant close physical proximity to students for safety, communication support, toileting, feeding, and behavioral regulation. As a result, teachers experienced an increased frequency of exposure, including routine contact with bodily fluids and respiratory droplets—risks that could not be eliminated in an early childhood special education setting.

Additionally, the use of standard personal protective equipment was often limited. Masks, face shields, and other protective barriers frequently frightened young children or interfered with their ability to learn speech sounds, read facial expressions, and engage socially. Educators were forced to make impossible choices between protecting their own

health and meeting the developmental and instructional needs of their students, all while continuing to provide legally mandated services.

The psychological hardship of working under these conditions was significant. Teachers worked in a high-risk environment with ongoing fear of illness, concern for vulnerable family members, and the emotional toll of supporting students who were also experiencing confusion, regression, and stress. The absence of consistent or developmentally appropriate PPE options further compounded anxiety, burnout, and mental fatigue among special education educators.

Despite these challenges, preschool special education teachers remained present, adaptive, and committed to their students' well-being and progress. Hazard pay would acknowledge not only the physical risks educators faced, but also the profound emotional and psychological strain endured while serving Hawai'i's most vulnerable learners during the pandemic.

Thank you for your consideration and continued commitment to Hawai'i's educators and communities.

Mahalo,

Noi Nakano

August Ahrens Elementary/ Pearl City/ Waipahu District

SB-2784

Submitted on: 2/4/2026 3:28:28 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Corey Jo Takata	Individual	Support	Written Testimony Only

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments on S.B. 2784 and to respectfully request a critical amendment that addresses long-overdue hazard pay for Hawai‘i’s educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language establishing a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State’s obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise in which this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances—and all subsequent revenue after July 1, 2030—being directed to DHHL. This approach ensures meaningful support for both our educators and the Native Hawaiian community.

During this time, I served as a preschool special education teacher with a caseload of 20 students, 7 of them with significant disabilities. Many of my students were first-year enrollees between the ages of three and five—years that are developmentally critical for language development, social-emotional learning, behavioral regulation, and peer interaction.

Providing special education services during the COVID years presented extraordinary challenges. Preschool special education requires constant close physical proximity to students for safety, communication support, toileting, feeding, and behavioral regulation. As a result, teachers experienced an increased frequency of exposure, including routine contact with bodily fluids and respiratory droplets—risks that could not be eliminated in an early childhood special education setting.

Additionally, the use of standard personal protective equipment was often limited. Masks, face shields, and other protective barriers frequently frightened young children or interfered with their ability to learn speech sounds, read facial expressions, and engage

socially. Educators were forced to make impossible choices between protecting their own health and meeting the developmental and instructional needs of their students, all while continuing to provide legally mandated services.

The psychological hardship of working under these conditions was significant. Teachers worked in a high-risk environment with ongoing fear of illness, concern for vulnerable family members, and the emotional toll of supporting students who were also experiencing confusion, regression, and stress. The absence of consistent or developmentally appropriate PPE options further compounded anxiety, burnout, and mental fatigue among special education educators.

Despite these challenges, preschool special education teachers remained present, adaptive, and committed to their students' well-being and progress. Hazard pay would acknowledge not only the physical risks educators faced, but also the profound emotional and psychological strain endured while serving Hawai'i's most vulnerable learners during the pandemic.

Thank you for your consideration and continued commitment to Hawai'i's educators and communities.

Mahalo,

Corey Jo Takata

August Ahrens Elementary/ Pearl City/ Waipahu District

SB-2784

Submitted on: 2/4/2026 3:33:28 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

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

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs

Item: S.B. 2784 – Relating to Taxation Position: Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai‘i’s educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

[Joy Nekomoto]

[Ewa Makai Middle School/Leeward]

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments on S.B. 2784 and to respectfully request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language establishing a **Teacher Temporary Hazard Pay Special Fund**.

Our teachers bravely served our *keiki* throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing **\$20,000 in hazard pay** to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise in which this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances—and all subsequent revenue after July 1, 2030—being directed to DHHL. This approach ensures meaningful support for both our educators and the Native Hawaiian community.

During this time, I served as a **preschool special education teacher** with a caseload of 5 students with significant disabilities. Many of my students were first-year students between the ages of three and 4 years old that are developmentally critical for language development, social-emotional learning, behavioral regulation and peer interaction.

Providing special education services during the COVID years presented extraordinary challenges. Preschool special education requires **constant close physical proximity** to students for safety, communication support, toileting, feeding, and behavioral regulation. As a result, teachers experienced an **increased frequency of exposure**, including routine contact with bodily fluids and respiratory droplets—risks that could not be eliminated in an early childhood special education setting.

Additionally, the use of standard personal protective equipment was often limited. Masks, face shields, and other protective barriers frequently frightened young children or interfered with their ability to learn speech sounds, read facial expressions, and engage socially. Educators were forced to make impossible choices between protecting their own health and meeting the developmental and instructional needs of their students, all while continuing to provide legally mandated services.

The psychological hardship of working under these conditions was significant. Teachers worked in a high-risk environment with ongoing fear of illness, concern for vulnerable family members, and the emotional toll of supporting students who were also experiencing confusion, regression, and stress. The absence of consistent or developmentally appropriate PPE options further compounded anxiety, burnout, and mental fatigue among special education educators.

Despite these challenges, preschool special education teachers remained present, adaptive, and committed to their students' well-being and progress. Hazard pay would acknowledge not only the physical risks educators faced, but also the profound emotional and psychological strain endured while serving Hawai'i's most vulnerable learners during the pandemic.

Thank you for your consideration and continued commitment to Hawai'i's educators and communities.

Mahalo,
Crystal Peralta
August Ahrens Elementary/ Pearl City/ Waipahu District

SB-2784

Submitted on: 2/4/2026 3:53:47 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

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

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Brandon Cha

Pearl City High School Teacher

(Constituent of House district 37 and Senate District 17)

SB-2784

Submitted on: 2/4/2026 3:54:07 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Luis Torres Borrero	Individual	Support	Written Testimony Only

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Luis Torres Borrero

Highlands Intermediate School/ PCWA

SB-2784

Submitted on: 2/4/2026 3:56:31 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Daniel Toyooka-Lim	Individual	Support	Written Testimony Only

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs Item: S.B. 2784 – Relating to Taxation Position

Dear Chairs Keohokalole and Richards, III, and Committee Members, I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai‘i’s educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund. Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL. This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Daniel Toyooka-Lim

Highlands Intermediate School, Leeward District

SB-2784

Submitted on: 2/4/2026 3:57:08 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

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

Comments:

TO: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs Item: SB2784-Relating to Taxation Position

Dear Chairs Keohokalole and Richards, III and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses **long-overdue** hazard pay for Hawaii's educators.

Our teachers bravely served our keiki through the COVID-19 pandemic. I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest this new revenue is prioritized for teacher hazard pay for the first four years.

Mahalo,

Lynn Nakamoto

SB-2784

Submitted on: 2/4/2026 4:11:51 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Erin Tanita	Testifying for HSTA	Support	Written Testimony Only

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for SB 2784 and to request a critical amendment that addresses long overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands, I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Erin Tanita

Waikele Elementary/ Leeward District

SB-2784

Submitted on: 2/4/2026 4:29:19 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Kori Harvey Oros	Individual	Support	Written Testimony Only

Comments:

Aloha Chairs Keohokalole and Richards, III, and Committee Members,

I would like to provide comments for S.B. 2784 and to humbly request an amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I believe in creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I strongly urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

Hawai'i teachers bravely served, as essential workers, our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I support a **compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.**

This approach ensures that we support both our educators and the Native Hawaiian community. Let's lift each other up.

Mahalo,

Kori Harvey Oros

HSTA Central Chapter President

Kipapa Elementary School in Central District

SB-2784

Submitted on: 2/4/2026 4:32:04 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Tracy Aki	Individual	Support	Written Testimony Only

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs **Item:** S.B. 2784 – Relating to Taxation **Position:** Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai‘i’s educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Tracy Aki

Ewa Elementary/Leeward District

SB-2784

Submitted on: 2/4/2026 4:35:30 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Maryloise Madamba	Individual	Comments	Written Testimony Only

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Maryloise Madamba

August Ahrens Elementary School/Pearl City-Waipahu

SB-2784

Submitted on: 2/4/2026 4:36:26 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

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

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs **Item:** S.B. 2784 – Relating to Taxation **Position:** Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,
Catherine Ligaya
August Ahrens Elementary School

SB-2784

Submitted on: 2/4/2026 5:25:45 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Valerie Simmons	Testifying for Department of Education	Support	Written Testimony Only

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs, Item: SB 2784 - relating to Taxation Position: Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members.

I am writing to provide comments to SB 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands, I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Teachers have bravely served our keiki throught the COVID - 19 pandemic. Teachers have had to endure constant testing anytime a student in the class was positive. They waited in long lines and were not given time off from school to get tested. If they were positive, they could not go back to work and also had to be isolated from their families, at their own cost. Many had to be out sick and lost time with their families. The hardship was extremely difficult on our mental health, as well as on our families, not knowing if or when we would be infected. This bill provides the perfect mechanism to fulfill the State's obligation ot our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022. Others who have not had direct contact with students have already gotten their hazard compensations, while the teachers are still being unfairly left out, though we we directly in the "line of fire" Please bring back fairness and dignity to our teachers.

I suggest a compromise where the new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030 being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Valerie Simmons

Lehua Elementary School 268

Leeward District

February 4, 2026

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs **Item:** S.B. 2784 – Relating to Taxation **Position:** Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Joseph A. Holtzmann

Pearl City High School, Leeward District

SB-2784

Submitted on: 2/4/2026 5:48:11 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Lauren Fujii	Individual	Support	Written Testimony Only

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs **Item:** S.B. 2784 – Relating to Taxation **Position:** Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai‘i’s educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Lauren Fujii

Highlands Intermediate School, Leeward District

SB-2784

Submitted on: 2/4/2026 5:48:51 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Willy Ching	Individual	Support	Written Testimony Only

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs **Item:** S.B. 2784 – Relating to Taxation **Position:** Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai‘i’s educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Willy Ching

Highlands Intermediate / Pearl City Waipahu District

SB-2784

Submitted on: 2/4/2026 5:49:17 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

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

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs

Item: S.B. 2784 - Relating to Taxation

Position: Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Alison Yogi

Waikele Elementary School/Leeward District

SB-2784

Submitted on: 2/4/2026 5:56:09 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Paige Chun	Individual	Comments	Written Testimony Only

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,
Paige Chun
Highlands Intermediate/Leeward District

SB-2784

Submitted on: 2/4/2026 6:10:11 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

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

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs **Item:** S.B. 2784 – Relating to Taxation **Position:** Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

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

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

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

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after [July 1, 2030](#), being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Michelle Garofalo

Special Education Teacher

Iroquois Point Elementary School

SB-2784

Submitted on: 2/5/2026 9:03:38 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Sheena-Marie Shimose	Testifying for Hawaii D.O.E.	Comments	Written Testimony Only

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

I bravely served our keiki throughout the COVID-19 pandemic. I was pregnant with my first child and still showed up to service the keiki. I then had my first child in the fall of 2021, took maternity leave and returned to teach since. Even throughout the uncertainty of the pandemic itself, I still showed up for the students as they needed and deserved the consistency of a teacher. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

Mahalo for your attention to this matter.

SB-2784

Submitted on: 2/4/2026 6:52:10 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Jacob Tamaye	Individual	Support	Written Testimony Only

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs Item: S.B. 2784 – Relating to Taxation Position: Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the

perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Jacob Tamaye

Highlands Intermediate School/Leeward District

To: Senate Committee on Commerce and Consumer Protection
& Senate Committee on Hawaiian Affairs
Re: S.B. 2784 – Relating to Taxation
Position: Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members:

I am writing in strong support of amending S.B. 2784 to establish a Teacher Temporary Hazard Pay Special Fund.

In March 2020, when the Hawai'i Department of Education closed schools, I was serving as a Special Education teacher at Mauka Lani Elementary. During the shutdown, I used my personal internet, personal phone, and personal resources to maintain instruction and contact families. I was never reimbursed.

In August 2020, I transferred to Leihoku Elementary in Wai'ananae and was required to return to in-person instruction. I was responsible for 18 second-grade students with Individualized Education Programs (IEPs). Fifteen attended in person and three attended virtually.

Every student had a disability. Many had missed foundational first-grade instruction. Several could not hold a pencil or write their name.

At the same time, I was required to keep 15 second graders six feet apart in a small classroom, teach behind plexiglass barriers while wearing a mask and face shield, deliver live virtual instruction to additional students, and maintain full IEP compliance and documentation for all 18 students.

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

In the 2021- 2022 school year, I continued serving 14 special education students while co-teaching in an inclusion classroom. My students were not all in the co-taught inclusion classroom, and due to COVID restrictions, I was prohibited from moving between rooms to provide services. Every day, I built and operated an outdoor instructional space to serve students from multiple classes. I physically constructed a learning environment outside to meet my legal and instructional obligations.

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

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

That exclusion is inequitable.

Over the past year, I have actively sought resolution on this issue. I have contacted the Governor's office multiple times, participated in Department of Education compensation focus groups, reached out to district leadership, and communicated with HSTA representatives. Despite these efforts, the matter was repeatedly deferred without resolution. I am encouraged to see this issue finally receiving legislative attention through this Senate hearing. Consideration of hazard pay for teachers is long overdue, and I appreciate the opportunity for the Legislature to correct this inequity.

Teachers assumed health risks, absorbed additional expenses, and sustained dramatically increased workloads. We fulfilled our duty under extraordinary conditions. The State has an opportunity to correct this oversight.

Amending S.B. 2784 to establish a Teacher Temporary Hazard Pay Special Fund is a reasonable and responsible solution. Prioritizing hazard pay for educators who served between March 2020 and March 2022, then directing subsequent revenue to DHHL, is a fair compromise that honors both commitments.

Hawai'i's educators upheld their responsibilities during an unprecedented crisis. The State should now uphold its obligation to them.

I respectfully urge you to adopt a Senate Draft 1 that includes hazard pay for teachers who served during the pandemic.

Mahalo for your consideration.

Tara Spencer
Leihoku Elementary School/Leeward District

SB-2784

Submitted on: 2/4/2026 6:59:38 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Knut Hirohata	Individual	Support	Written Testimony Only

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs
Item: S.B. 2784 – Relating to Taxation
Position: Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the

perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian

Community.

During this time, I was a preschool special education teacher. I had total of 7 students with special needs. Many of my students were first year students ranging from 3 to 5 years old. These years are developmentally important for them as they are learning how to socialize, learning to speak, social behaviors, and interact with their peers. However, it was very difficult to work with them as we had to work with these students using a mask, worrying for our safety as well as our loved ones.

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments on S.B. 2784 and to respectfully request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language establishing a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise in which this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances—and all subsequent revenue after July 1, 2030—being directed to DHHL. This approach ensures meaningful support for both our educators and the Native Hawaiian community.

During this time, I served as a preschool special education teacher with a caseload of six students with significant disabilities. Many of my students were first-year enrollees between the ages of three and five—years that are developmentally critical for language development, social-emotional learning, behavioral regulation, and peer interaction.

Providing special education services during the COVID years presented extraordinary challenges. Preschool special education requires constant close physical proximity to students for safety, communication support, toileting, feeding, and behavioral regulation. As a result, teachers experienced an increased frequency of exposure, including routine contact with bodily fluids and respiratory droplets—risks that could not be eliminated in an early childhood special education setting.

Additionally, the use of standard personal protective equipment was often limited. Masks, face shields, and other protective barriers frequently frightened young children or interfered with their ability to learn speech sounds, read facial expressions, and engage socially. Educators were

forced to make impossible choices between protecting their own health and meeting the developmental and instructional needs of their students, all while continuing to provide legally mandated services.

The psychological hardship of working under these conditions was significant. Teachers worked in a high-risk environment with ongoing fear of illness, concern for vulnerable family members, and the emotional toll of supporting students who were also experiencing confusion, regression, and stress. The absence of consistent or developmentally appropriate PPE options further compounded anxiety, burnout, and mental fatigue among special education educators.

Despite these challenges, preschool special education teachers remained present, adaptive, and committed to their students' well-being and progress. Hazard pay would acknowledge not only the physical risks educators faced, but also the profound emotional and psychological strain endured while serving Hawai'i's most vulnerable learners during the pandemic.

Thank you for your consideration and continued commitment to Hawai'i's educators and communities.

Mahalo,

Knute Hirohata

August Ahrens Elementary/ Pearl City/ Waipahu District

SB-2784

Submitted on: 2/4/2026 7:33:47 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

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

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs

Item: S.B. 2784 – Relating to Taxation

Position: Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai‘i’s educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Dorese Greene

Nanakuli High & Intermediate School

SB-2784

Submitted on: 2/4/2026 7:46:39 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Renz Lorenzo	Individual	Comments	Written Testimony Only

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs Item: S.B. 2784 – Relating to Taxation Position: Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I would like to provide input for S.B. 2784 and to kindly ask for an amendment that addresses long-overdue hazard pay for Hawai‘i’s educators. Please rewrite a draft that includes language to establish a Teacher Temporary Hazard Pay Special Fund.

During the pandemic, us educators had to shift our entire career, with online distance teaching, in-person distance teaching, and many of the times teaching both at the same time We did this while putting ourselves in danger of contracting Covid-19, which many of us and our keiki did get. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Renz Lorenzo

Momilani Elementary School/Leeward District

SB-2784

Submitted on: 2/4/2026 7:46:11 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Karen Miyasato-Shinjo	Individual	Support	Written Testimony Only

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Karen Miyasato-Shinjo

Highlands Intermediate School

SB-2784

Submitted on: 2/4/2026 8:12:34 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Robyn Aki	Testifying for Waikele Elementary School	Support	Written Testimony Only

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to show support for SB 2784 and to request a critical amendment that addresses overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands, I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers continued to diligently serve our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our teachers by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support our educators as well as the Native Hawaiian community.

Mahalo,

Robyn Aki

Waikele Elementary/ Leeward District

SB-2784

Submitted on: 2/4/2026 8:15:57 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Clement Zhang	Individual	Comments	Written Testimony Only

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs Item: S.B. 2784 – Relating to Taxation Position: Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Clement Zhang

Highlands Intermediate School/Leeward District

SB-2784

Submitted on: 2/4/2026 8:26:19 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

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

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Jamelyn

SB-2784

Submitted on: 2/4/2026 8:26:34 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

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

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Sugiko Tomori

Pearl City High School/Pearl City Waipahu Complex

SB-2784

Submitted on: 2/4/2026 8:27:13 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

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

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs Item:S.B. 2784 – Relating to Taxation Position: Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

SB-2784

Submitted on: 2/4/2026 8:39:28 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

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

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Alex Tam

Ewa Makai Middle School, Leeward District

SB-2784

Submitted on: 2/4/2026 8:41:17 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Justine M Miyashiro	Individual	Support	Written Testimony Only

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai‘i’s educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. During the pandemic, teachers still came in to work and worked with our students who struggled to wear their masks properly, came to school sick, and were exposed to at least a hundred other students at a time. Even during the time we were mostly online, there were still at-risk students who came to campus in person and we worked together with them to ensure they received the education services they needed. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Justine Miyashiro

Leeward District

SB-2784

Submitted on: 2/4/2026 8:47:13 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
BRANT KANICHI FUJII	Testifying for HSTA	Support	Written Testimony Only

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs **Item:** S.B. 2784 – Relating to Taxation **Position:** Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai‘i’s educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Brant Fujii

Highlands Intermediate School

Leeward District

SB-2784

Submitted on: 2/4/2026 8:58:17 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Carrieanne Martinson	Individual	Comments	Written Testimony Only

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee of Hawaiiia Affairs **Item:** S.B. 2784 - Relating to Taxation **Position:** Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL). I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Carrieanne Martinson

Waikele Elementary, Leeward

SB-2784

Submitted on: 2/4/2026 9:08:27 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Brittany McGarry	Individual	Comments	Written Testimony Only

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that address long-overdue hazard pay for Hawai'i educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic, sacrificing time and effort to come up with creative ways to engage students in learning while trying to provide them a safe, quality education. Some did this despite having health concerns themselves or vulnerable family members. This bill provides perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Brittany McGarry

Leeward Oahu School District

SB-2784

Submitted on: 2/4/2026 9:35:18 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Eric Baba	Individual	Comments	Written Testimony Only

Comments:

Subject: Support for S.B. 2784 - Including Hazard Pay for Teachers

Dear Chairs Keohokalole and Richards III, and Committee Members,

I am asking to provide hazard pay for Hawai'i's teachers. During the COVID-19 pandemic, our teachers worked incredibly hard to take care of our students under very difficult conditions. This bill is the perfect chance for the State to honor its commitment to them. I am asking for **\$20,000 in hazard pay** for eligible teachers who worked between March 2020 and March 2022.

A Fair Compromise

I suggest a plan that helps everyone:

- **For the first four years:** Use the new revenue specifically to pay for teacher hazard pay.
- **After July 1, 2030:** Direct all remaining and future money to DHHL.

This way, we can support our educators who sacrificed and put themselves in harms way to help the education of our keiki during the pandemic.

Mahalo for your time and for considering this request.

Sincerely,

Eric Baba

Dear Chairs Keohokalole and Richards, III, and Committee Members:

I am writing in strong support of amending S.B. 2784 to establish a Teacher Temporary Hazard Pay Special Fund. I have been in the Hawaii DoE since 2005 as both a Special Education Teacher and Elementary Education Teacher.

In March 2020, when the Hawai'i Department of Education closed schools, I was serving as a General Education teacher in an Inclusion classroom at Mauka Lani Elementary. During the shutdown, I used my personal internet, personal phone, and personal resources to maintain instruction and to stay in contact with families. Unfortunately I was never reimbursed for use of personal equipment. While on locked-down my team and I created an on-line curriculum for students and we met daily.. All from home my students engaged in Reading Math Writing, art drama, PE, and we even did science experiments. In a moment's notice we flipped the script and my kitchen became a classroom. My fridge became a whiteboard. My cleaning supplies became sources of science experiments created through google hangouts.

In August 2020, I was moved to a third grade classroom after teaching 4th grade for several years. Not only did I have the demand of learning a new curriculum, but utilizing virtual learning and making it accessible for all my students. We were required to attend school daily and meet with our grade level teams in person for the first quarter of the year. As the students and myself adjusted to teaching the on-line system in the second quarter we were asked to make another pivot and we went on hybrid learning. This required planning for both asynchronous and synchronous lessons simultaneously. Third quarter we went on a 4 on 1 schedule with all students and by 4th quarter all students returned. I had 15 students in class and keeping 6 feet distance as recommended was not feasible. Requiring 3rd graders to keep their masks on for an entire day was another challenge in its self. .

The amount of work that needed to be re-created and designed to meet the new learning & environmental challenges required teachers to create on-line materials taking 5-6 hours after the school day. This included preparing work, providing feedback and consistently checking assignments.

In the 2021- 2022 school year, I transferred to another school where I was serving 40 students in 5th grade. I was teaching Math and Science at Barbers Point Elementary School. This year was particularly challenging in the sense that when students contracted covid they were out for 10 days along with students who were considered close contact based on seating. I was consistently spending hours every night after school providing supplemental learning for students who were told to remain home from school for 10 days. In class of 20 I could have anywhere between 5 and 6 students absent at a time. The extra work load took a toll on both my emotional, physical and mental health.

Teaching is already a demanding job and requires many skill sets. So many of my colleagues and myself went above and beyond to create new ways of learning through distance, hybrid and socially distanced classrooms. We redesigned classrooms, delivered dual instruction models, all while trying to stay healthy so we could show up for our students every day. We did this in person during a global health crisis. The selflessness each teacher took by showing up every day when little was known about COVID-19 and the ongoing health risks is beyond what is expected, but we all showed up for our students. All I can say is I have taught in several schools and in my current role, as Full Release Mentor I support many teachers. In every school I have worked in or visited, Teachers care about their students and constantly go above and beyond with little gratitude. **This bill gives an opportunity to thank the educators who risked their lives and showed up when the world closed down.**

Amending S.B. 2784 to establish a Teacher Temporary Hazard Pay Special Fund is a reasonable and responsible solution. Prioritizing hazard pay for educators who served between March 2020 and March 2022, then directing subsequent revenue to DHHL, is a fair compromise that honors both commitments.

Hawai'i's educators upheld their responsibilities during an unprecedented crisis. The State should now uphold its obligation to them.

I respectfully urge you to adopt a Senate Draft 1 that includes hazard pay for teachers who served during the pandemic.

Mahalo for your consideration.

Samarra Lehman

Nanakuli-Wai'anae District FULL release Mentor Teacher

/Leeward District

SB-2784

Submitted on: 2/4/2026 9:56:19 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Josefina Lopez	Testifying for Department of Education	Support	Written Testimony Only

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs **Item:** S.B. 2784 – Relating to Taxation **Position:** Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai‘i’s educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Josefina Lopez

Ewa Elementary/Leeward District

SB-2784

Submitted on: 2/4/2026 9:58:30 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

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

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs Item: S.B. 2784 – Relating to Taxation Position: Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Rachel Oda

August Ahrens Elementary

SB-2784

Submitted on: 2/4/2026 10:03:56 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Lynn Wakahiro	Testifying for HSTA	Comments	Written Testimony Only

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund. Teachers taught the students of Hawaii throughout the COVID-19 pandemic. The teachers at my school, including myself, never stopped teaching. We were often in direct contact with students with COVID-19, and were never considered "first responders", yet we did respond to our call of duty, which was to give our keiki the best education possible, despite exposure to COVID-19.

This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022. I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Lynn Wakahiro

Momilani Elementary School/Leeward District

SB-2784

Submitted on: 2/5/2026 12:20:49 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
LM Rodriguez	Individual	Comments	Written Testimony Only

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. In fact, I worked at a high needs school during the pandemic where one of my coworkers contracted the virus on campus and later died from her COVID-related symptoms. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

L. M. Rodriguez

Highlands Intermediate/Leeward District

SB-2784

Submitted on: 2/5/2026 12:54:59 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Michelle Pascual	Testifying for Hawaii Department of Education	Comments	Written Testimony Only

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs **Item:** S.B. 2784-Relating to Taxation **Position:** Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

Due to the nature of the special needs and disabilities of the student population I serve, I provided **in person** classes throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Michelle Pascual

Special Education Teacher

Waikele Elementary/Leeward District

SB-2784

Submitted on: 2/5/2026 3:29:10 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

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

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs

Item: S.B. 2784 – Relating to Taxation

Position: Comments

Aloha Chairs Keohokalole and Richards, III, and Honorable Committee Members,

I am writing to submit comments on S.B. 2784 and to respectfully request consideration of a critical amendment to address long-overdue hazard pay for Hawai‘i’s public school educators.

While I support the intent of this measure to establish a sustainable revenue stream to benefit the Department of Hawaiian Home Lands (DHHL), I strongly urge the adoption of a Senate Draft 1 that includes language creating a **Teacher Temporary Hazard Pay Special Fund**.

Throughout the COVID-19 pandemic, Hawai‘i’s teachers continued to serve our keiki under extraordinary and often unsafe conditions. This bill presents an appropriate and timely opportunity for the State to fulfill its obligation to these educators by providing **\$20,000 in temporary hazard pay** to eligible members of Bargaining Unit 5 who worked between March 2020 and March 2022.

To balance both priorities, I respectfully suggest a compromise in which revenues generated by this measure are prioritized for teacher hazard pay for the first four years. Any remaining balances, along with all revenues collected after July 1, 2030, would then be directed to DHHL.

This approach honors our commitment to Hawai‘i’s educators while continuing to support the long-term needs of the Native Hawaiian community.

Mahalo for your time and thoughtful consideration.

Mahalo,

Pualei Jarrett

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on
Hawaiian Affairs
Item: S.B. 2784 - Relating to Taxation
Position: Comments

February 4, 2026

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to you to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators. I humbly urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. They reported to work during the pandemic while navigating constant uncertainty about health risks, staffing shortages, and rapidly changing safety protocols. They supported students who were anxious, grieving, and academically impacted by the crisis while also managing their own concerns about exposure and the safety of their family.

Despite the many challenges, teachers remained present and committed because our students needed stability, care, and continuity. This amendment to the bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of Bargaining Unit 5 who worked between March 2020 and March 2022.

Mahalo,

Stacey Davis
Waikele Elementary, Leeward District

SB-2784

Submitted on: 2/5/2026 5:34:56 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Grant Oshiro	Individual	Comments	Written Testimony Only

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Grant Oshiro

Ewa Elementary School/ Leeward District

SB-2784

Submitted on: 2/5/2026 5:56:28 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Samantha Seeman	Individual	Comments	Written Testimony Only

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Sincerely,

Samantha Seeman

Iroquois Point Elementary School

SB-2784

Submitted on: 2/5/2026 6:14:45 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Cesceli Nakamura	Individual	Support	Written Testimony Only

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs Item: S.B. 2784 – Relating to Taxation Position: Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. We ensured the safety and well-being of all students by creating online instruction, distancing in classrooms/school, sanitization of all materials after each use, and created lessons to upkeep positive morale in a scary time. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,
Cesceli Nakamura
Waipahu High School, Leeward District

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs
Item: S.B. 2784 – Relating to Taxation
Position: Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,
I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,
Allan J.N. Lau
Kaimiloa Elementary School, Campbell-Kapolei Complex, Leeward Oahu District

SB-2784

Submitted on: 2/5/2026 6:35:53 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Gina Marie U Ramiscal	Individual	Comments	Written Testimony Only

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs Item: S.B. 2784 – Relating to Taxation Position: Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Gina-Marie Ramiscal

August Ahrens Elementary/Leeward District

SB-2784

Submitted on: 2/5/2026 6:36:22 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Tammy Lantz	Individual	Support	Written Testimony Only

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs Item: S.B. 2784 – Relating to Taxation Position: Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

Aloha, My name is Tammy Lantz. Senator Keohokalole, if you remember me, I was your wife's roommate when we went to UH together. It turned out that I became a Special Education Teacher on the Leeward coast. I wholeheartedly love being a teacher, especially in Waianae, though we (teachers and students) are still paying for the aftermath of the COVID-19 pandemic. I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

Thank you for listening and considering!

Aloha, Mrs. Lantz from Leihoku Elementary

SB-2784

Submitted on: 2/5/2026 6:54:21 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Sydney Young	Individual	Comments	Written Testimony Only

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Sydney Young

August Ahrens Elementary School

Leeward District

SB-2784

Submitted on: 2/5/2026 7:13:50 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Aisha Watson	Individual	Comments	Written Testimony Only

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Aisha Watson

August Ahrens Elementary School/ Leeward District

SB-2784

Submitted on: 2/5/2026 7:28:42 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Laura Apo	Individual	Comments	Written Testimony Only

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue to be prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2023, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Laura Apo

Kaimiloa Elementary/Leeward District

SB-2784

Submitted on: 2/5/2026 7:30:49 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Bruce M. Watanabe	Individual	Comments	Written Testimony Only

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue to prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2023, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Bruce Watanabe

Kaimiloa Elementary/Leeward District

SB-2784

Submitted on: 2/5/2026 7:32:45 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Wendy Ahlo	Individual	Comments	Written Testimony Only

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue to be prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2023, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Wendy Ahlo

Kaimiloa Elementary/Leeward District

SB-2784

Submitted on: 2/5/2026 7:39:52 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Erin Furuya	Individual	Support	Written Testimony Only

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

We bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo piha,

Erin Furuya

Kapunahala Elementary School

SB-2784

Submitted on: 2/5/2026 7:42:20 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Skye Ombac	Individual	Support	Written Testimony Only

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Skye Ombac

Kaimiloa Elementary / Leeward

SB-2784

Submitted on: 2/5/2026 7:44:04 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

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

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs Item: S.B. 2784 – Relating to Taxation Position: Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian

Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Lisa Onzuka

Ka'imiloa Elementary, Leeward District

SB-2784

Submitted on: 2/5/2026 7:45:56 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Kevin Agtarap	Individual	Comments	Written Testimony Only

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Kevin Agtarap

Ka'imiloa Elementary/Leeward District

SB-2784

Submitted on: 2/5/2026 7:47:42 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

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

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs Item:S.B. 2784 – Relating to Taxation Position: Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

Mahalo,

Susan Racoma

SB-2784

Submitted on: 2/5/2026 7:52:41 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Mahealani Kiyan	Individual	Comments	Written Testimony Only

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

Educational assistants have already received their hazard pay, now is the time to compensate teachers.

Thank you for your time,

Mahealani C. Kiyan

SB-2784

Submitted on: 2/5/2026 7:58:41 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
April Kalt	Testifying for Hawaii State Teachers Association HSTA	Support	Written Testimony Only

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs Item: S.B. 2784 – Relating to Taxation Position: Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai‘i’s educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

April Kalt

Ka Waihona o ka Naauao PCS

Leeward District

SB-2784

Submitted on: 2/5/2026 8:00:41 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Krystle K Tisna	Testifying for DOE	Support	Written Testimony Only

Comments:

Dear Chairs Koeohokalole and Richards, and Committee Members,

I am writing to provide comments for SB 2784 and to request a critical amendment that addresses long overdue hazard pay for Hawaii's educators.

Our teachers served our keiki bravely throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between 03/2020 - 03/2022.

This bill ensures that we support our educators and Native Hawaiian community.

Krystle Tisna

Waimalu Elementary/Central District

February 5, 2026

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs **Item:** S.B. 2784 – Relating to Taxation **Position:** Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

A handwritten signature in black ink, appearing to read "L. Tamashiro", written in a cursive style.

Larrilynn Holu Tamashiro

Leeward District, 'Oahu

SB-2784

Submitted on: 2/5/2026 8:03:13 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

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

Comments:

Dear Chairs Keohokalole and Richards, III, and Esteemed Committee Members,

I am writing in strong support of the intent of S.B. 2784 and to respectfully request a critical amendment that addresses long-overdue hazard pay for Hawai'i's public school educators.

I support the creation of a sustainable revenue stream to benefit the Department of Hawaiian Home Lands. At the same time, this measure offers a meaningful opportunity to honor the commitment and sacrifices made by teachers who served our keiki throughout the COVID-19 pandemic. I urge the adoption of a Senate Draft 1 that includes language establishing a **Teacher Temporary Hazard Pay Special Fund**, providing \$20,000 in hazard pay to eligible members of Bargaining Unit 5 who worked between March 2020 and March 2022.

During those years, educators kept schools functioning despite significant health risks, staffing shortages, and rapidly changing expectations. They delivered instruction in person and online, often at personal expense and with deep concern for their own families. Recognizing this service is not only a matter of fairness, it is an investment in retaining experienced teachers and rebuilding trust in our public education system.

I respectfully propose a compromise in which revenue generated through this bill is prioritized for teacher hazard pay for the first four years, with any remaining balance and all revenue after July 1, 2030, directed to DHHL. This balanced approach allows the Legislature to meet its obligation to educators while continuing to strengthen resources for the Native Hawaiian community.

Our teachers answered the call when Hawai'i needed them most. This amendment would demonstrate that the State stands behind those who dedicate their lives to our children.

Mahalo for your consideration and for your service to our communities.

Mahalo,
Rain Kahula Yong
Ka Waihona o ka Na'auao, Leeward District

SB-2784

Submitted on: 2/5/2026 8:05:27 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Christy Nakamura	Individual	Support	Written Testimony Only

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs Item: S.B. 2784 – Relating to Taxation Position: Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

Sincerely,

Christy Nakamura (Leihoku Elementary)

SB-2784

Submitted on: 2/5/2026 8:08:33 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Errin Sandobal	Individual	Comments	Written Testimony Only

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

Educational assistancs have already received their hazard oay, now it is the time to compent=sate teachers.

Mahalo for your time,

Errin Sandobal

SB-2784

Submitted on: 2/5/2026 8:09:43 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Mary C. Hunter	Individual	Support	Written Testimony Only

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Mary Hunter

Postscript: as a special education kumu, I came in to school at the request of parents who wanted their children to receive face-to-face services. I also taught virtually at the same time. This was very stressful. In addition, I continued to work under stressful and unsafe circumstances, knowing that my grandson was at home and I could expose him to the virus. He has Type 1 Diabetes and Celiac Disease and his immune system is compromised. This was before the vaccine became available.

Mahalo for your time in reading this.

SB-2784

Submitted on: 2/5/2026 8:09:49 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Rochelle Cariaga	Individual	Comments	Written Testimony Only

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs Item: S.B. 2784 – Relating to Taxation Position: Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,
I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,
Rochelle Cariaga
Highlands Intermediate School

SB-2784

Submitted on: 2/5/2026 8:27:19 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Alyssa Akiyama	Individual	Comments	Written Testimony Only

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs **Item:** S.B. 2784 – Relating to Taxation **Position:** Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai‘i’s educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Alyssa-Marie Akiyama

Kaimiloa Elementary/Leeward

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs **Item:** S.B. 2784 – Relating to Taxation **Position:** Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Chase Kanemura

Highlands Intermediate School/Leeward District

SB-2784

Submitted on: 2/5/2026 8:15:44 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Kellie Fujii	Individual	Comments	Written Testimony Only

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs

Item: S.B. 2784 – Relating to Taxation Position: Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

As a special education teacher, I was required to come to school in person to teach students in my classroom between March 2020 and March 2022. Families with children who receive special education services were given the option to come to school in person, and I had several students who chose that option. During that time, I was not only putting my own health at risk, but my family's as well. I was being exposed to various social circles through my students. In addition, many families within the community did not prioritize or follow the guidance from the CDC with regards to social distancing, wearing masks, limiting large gatherings, etc. Because of this, it was even more risky to teach students in person. Every day, I was worried about bringing home germs to my family and exposing them to COVID.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

SB-2784

Submitted on: 2/5/2026 8:18:17 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Breanne Asuncion	Individual	Support	Written Testimony Only

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs **Item:** S.B. 2784 – Relating to Taxation **Position:** Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Breanne Asuncion

August Ahrens Elementary

SB-2784

Submitted on: 2/5/2026 8:23:36 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

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

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022. This would help many educators feel valued and the work we did in those years of chaos and pivots seen.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Logan Okita, MEd, NBCT

Nimitz Elementary School

Central District

SB-2784

Submitted on: 2/5/2026 8:25:57 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Jeffrey Uyeda	Individual	Support	Written Testimony Only

Comments:

Testimony for S.B. 2784

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs Item: S.B. 2784 – Relating to Taxation Position: Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai‘i’s educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our students throughout the COVID-19 pandemic. With many of us getting covid and putting our families at risk. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Jeffrey Y. Uyeda

Pearl City High School/ Leeward District

SB-2784

Submitted on: 2/5/2026 8:29:02 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Karen Yogi	Individual	Comments	Written Testimony Only

Comments:

I am submitting this testimony to offer comments on S.B. 2784. While I recognize the importance of funding the Department of Hawaiian Home Lands (DHHL), I urge the committee to consider a compromise that also honors our educators. Specifically, I request that the bill be amended to include the **Teacher Temporary Hazard Pay Special Fund**, prioritizing this funding for the first four years to resolve outstanding pandemic-related obligations before directing ongoing revenue to DHHL.

As an educator who served throughout the COVID-19 pandemic, I can attest that the environment was incredibly stressful and fraught with uncertainty. We were tasked with the monumental responsibility of educating Hawaii’s youth while navigating a landscape that felt fundamentally unsafe.

- **Prioritizing Safety Over Instruction:** On many days, our primary role shifted from "teacher" to "frontline health screener." We were often left to manage health issues within the classroom, frequently seeing students sent to school with symptoms.
- **The Emotional Toll:** Protecting my students and myself from illness became a full-time concern. The mental energy required to maintain a safe environment meant that the "more pertinent issues"—the health and physical safety of our children—frequently had to take precedence over the planned curriculum.
- **A Necessary Sacrifice:** We worked through these scary and challenging times because it was necessary for our community, but the toll it took on the teaching profession was significant.

I believe the revenue from rental motor vehicle taxes provides a unique opportunity to address two critical state needs. By prioritizing the **Teacher Temporary Hazard Pay Special Fund** for the first four years, the state can finally honor the commitment made to teachers who served during the height of the crisis. Once those obligations are met, the remaining and ongoing revenue would provide a stable, long-term funding source for DHHL.

Honoring our educators is not just about the past; it is about ensuring the future of our school system by showing teachers that their sacrifices are seen and valued. I ask you to consider this balanced approach to S.B. 2784.

Thank you for the opportunity to testify.

SB-2784

Submitted on: 2/5/2026 8:30:27 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
LORELEI L KUHEANA	Individual	Support	Written Testimony Only

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Lorelei Kuheana

Highlands Intermediate/Leeward District

SB-2784

Submitted on: 2/5/2026 8:39:19 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Kryssa Isobe	Individual	Comments	Written Testimony Only

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs Item: S.B. 2784 – Relating to Taxation

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

Time and time again, teachers are used as doormats. The public expects us to be cure-alls for academics, social and emotion management skills, and health and safety, amongst a slew of other responsibilities. Things are always added to our plates but never removed. Yet, our school day and prep times don't increase with an increased workload. It's common to hear that our public schools are failing, but I also commonly hear that teachers are overworked and underpaid. Now imagine morale and the level of respect educators feel when so many other entities and workers were compensated for their time while working in hazardous environments during the pandemic, and teachers get absolutely nothing. We showed up to work and we stayed in rooms with 20+ students for over 6 hours a day -- 20+ different family groups that could have passed along COVID to us. Not only was this a hazard to us but our families too. To see everyone else being compensated for putting their health at risk and see teachers overlooked is disheartening. Treating public teachers well is all talk and very little action sometimes.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

Testimony for S.B. 2784

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs **Item:** S.B. 2784 – Relating to Taxation **Position:** Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

This was a scary and unsure time of our lives that still has a long lasting impact. Teachers stepped up to the plate to serve the keiki though unsure of the outcome. We quickly had to learn new platforms, new ways to teach, and reach out to parents for IEP meetings to be held virtually. Some of us had small classes of at-risk students who would still come to school even with many classrooms empty while their peers used fully distance learning.

Myself, colleagues, and nearly all of our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Michelle Hakes

Pearl City High School, Leeward District

SB-2784

Submitted on: 2/5/2026 8:49:14 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

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

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs **Item:** S.B. 2784 – Relating to Taxation **Position:** Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai‘i’s educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Noelle Hasegawa

Ka'imiloa Elementary/Leeward District

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs **Item:** S.B. 2784 – Relating to Taxation **Position:** Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators. As a retired teacher who served our keiki throughout the COVID-19 pandemic, I have seen firsthand the dedication and sacrifices made by our educators during that unprecedented time.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a *Teacher Temporary Hazard Pay Special Fund*.

Our teachers bravely served our community during the pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL. This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Laverne Moore Retired Teacher

SB-2784

Submitted on: 2/5/2026 8:53:55 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Michelle Santos	Testifying for Hawaii State Teachers Association	Comments	Written Testimony Only

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses **long-overdue hazard pay for Hawai'i's educators.**

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund.**

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Michelle Bagaoisan

Kaimiloa Elementary School, Leeward District

SB-2784

Submitted on: 2/5/2026 8:54:31 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

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

Comments:

Thank you for considering my personal testimony in support of Senate Bill 2784. Like the rest of the world, the pandemic brought fear and uncertainty. However, many teachers returned to work despite the risk of contracting COVID-19 and the even greater fear of bringing it home to our families.

As a father of two young daughters, ages three years and six months, the responsibility of keeping them safe caused significant stress and anxiety. Maintaining a clean and sanitized home became a full-time job in itself. In 2021, I discovered I had underlying heart issues, which could have had severe consequences had I contracted COVID-19 during the pre-vaccination period.

Ultimately, teachers returned to work because we are public servants with responsibilities that extend beyond our own well-being and that of our families and friends. We returned to the classroom so that students who experienced stagnation in their learning could regain a sense of normalcy and continue their education.

SB-2784

Submitted on: 2/5/2026 8:57:56 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Nor El Houda Leila Miss	Individual	Support	Written Testimony Only

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs **Item:** S.B. 2784 – Relating to Taxation **Position:** Support

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. We were in direct contact with students daily to ensure they continued their education, while others still had to social distance, and many of us became ill from COVID during this time, putting our lives and families at risk. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Nor El Houda Leila Miss

Kapaa Middle School, Kauai District

SB-2784

Submitted on: 2/5/2026 9:06:49 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Jonathan Gillentine	Testifying for HSTA-Retired	Comments	Written Testimony Only

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**. Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March, 2020 and March, 2022.

When you consider how often teachers provide personal care to their students (providing first aid to an injured student according to DOE guidelines, comforting a crying child, or even helping a young keiki to wipe his nose), you understand how teachers were often at-risk for contracting COVID from a student.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after

July 1, 2030, being directed to DHHL. This approach ensures that we support both our educators and the Native Hawaiian community.

Aloha, pumehana,

Jonathan Gillentine, PhD, NBCT

President, HSTA-Retired

SB-2784

Submitted on: 2/5/2026 9:12:45 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Charlene B. Villaro	Testifying for Hawaii Department of Education	Comments	Written Testimony Only

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

Sincerely yours,

Charlene Villaro

SB-2784

Submitted on: 2/5/2026 9:15:59 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Nicholle Meno	Testifying for Hawai'i Department of Education	Comments	Written Testimony Only

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

The teachers of Hawai'i and I bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I am writing to respectfully and urgently request that the district prioritize the inclusion of a temporary hazard pay bonus for teachers who worked during the exceptionally challenging, restrictive, and hazardous period of the COVID-19 pandemic.

During this time, both general education teachers and special education teachers (particularly those teaching inclusion classes like myself and my partner teacher) were required to simultaneously instruct students online while also serving students in person. Educators were forced to rapidly learn and adapt to unfamiliar technology platforms, redesign curriculum for virtual delivery, and modify instructional strategies with little preparation or support. Teachers navigated new computer programs, managed virtual classrooms, and addressed ongoing challenges such as student disengagement, lack of focus, and limited access to learning resources all while maintaining academic standards.

For teachers working with special education students and inclusion classrooms, these demands were even more complex. Many educators taught general education students remotely while concurrently teaching special education students in person. In-person instruction occurred during a time of significant health risk, uncertainty, and evolving safety protocols. Teachers placed themselves in potentially hazardous environments to ensure that students with the greatest needs continued to receive essential services, often without adequate protection, staffing, or relief.

These educators demonstrated extraordinary dedication, resilience, and professionalism under conditions that extended far beyond the expectations of their roles. The emotional, physical, and professional toll of this period was substantial, and its long-term effects are still being felt across the profession.

Even through the uncertainty of the pandemic itself, I still showed up for the students as they needed and deserved the consistency of a teacher. This was done selflessly as I had my own child at home on distance learning, feeling like I abandoned him, depending on his self sufficiency and independence to fulfill his educational obligations while having struggles of his own. We struggled as I choose to service my students and put myself on the frontlines of a worldwide pandemic. He struggled, being the age of 11-13, home and alone having to take care and provide for himself over the course of 2 years.

Recognizing this service through a temporary hazard pay bonus is not only a matter of fairness but also an acknowledgment of the extraordinary sacrifices teachers made to support students and families during a historic crisis. Such recognition would send a clear message that the district values and respects the commitment of its educators, particularly those who worked under hazardous and unprecedented conditions.

I strongly urge you to act promptly to prioritize this measure. Providing hazard pay is a meaningful step toward honoring the dedication of teachers and reinforcing the district's commitment to equity, respect, and accountability.

Thank you for your time and consideration of this critical matter.

Sincerely,

Nicholle Meno

SB-2784

Submitted on: 2/5/2026 9:16:08 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Kanoemaileokalani Keaweehu	Testifying for Hawai'i Department of Education	Comments	Written Testimony Only

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

The teachers of Hawai'i bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

Even through the uncertainty of the pandemic itself, I still showed up for the students as they needed and deserved the consistency of a teacher. I teach inclusion and came in to work to service students with the greatest need in person. I relied on family members to help take care of my children and ensure that they were fulfilling their educational responsibilities as students. My commitment to my role as a teacher created the possibility of exposing my family members to COVID-19.

Sincerely,

Kanoemaileokalani. Keaweehu

SB-2784

Submitted on: 2/5/2026 9:16:16 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Mikiala Ng	Testifying for DOE	Comments	Written Testimony Only

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a **critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.**

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that **incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.**

Our teachers bravely served our keiki throughout the COVID-19 pandemic. Thousands of educators put their own, as well as their family's, health and safety at risk in order to provide the education that Hawai'i's keiki not only need, but deserve. Teachers are overworked and underpaid on a regular basis– and yet they still selflessly sacrificed even more of themselves during the pandemic because they know that students deserve quality education. **To say that teachers deserve hazard pay is an understatement.** Giving teachers hazard pay for the sacrifices they made throughout the pandemic is the **least** the state can do to show their appreciation for the people they so consistently underpay, undervalue, and always overwork.

This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I urge you to make the changes that Hawai'i's educators and students so desperately deserve.

To: Senate Committee on Commerce and Consumer Protection
& Senate Committee on Hawaiian Affairs

Item: S.B. 2784 – Relating to Taxation
Position: Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments on S.B. 2784 and to respectfully request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support the intent of this measure to create a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language establishing a **Teacher Temporary Hazard Pay Special Fund**.

As a special education FSC high school teacher, we had no choice but to return to in-person instruction during the COVID-19 pandemic. Many of our students did not fully understand the reasoning behind social distancing, the spread of germs, or the importance of wearing masks, despite our consistent and ongoing efforts to teach and reinforce these safety measures. As a result, educators in my position were placed in vulnerable situations on a daily basis throughout the epidemic.

This reality was especially difficult for me, as I had two family members at home who were severely immunocompromised—one undergoing chemotherapy treatments and the other living with a rare autoimmune disease. Each day at work carried the fear that I could unknowingly bring a life-threatening illness home to those I loved.

Our teachers bravely served our keiki during this unprecedented time, often at great personal risk. This bill provides a meaningful mechanism for the State to fulfill its obligation to educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I respectfully suggest a compromise whereby this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances—and all subsequent revenue after July 1, 2030—directed to DHHL. This approach ensures that we honor and support both our educators and the Native Hawaiian community.

Mahalo for your time, consideration, and service to our state.

Sincerely,
Jennifer Choo

Pearl City High School FSC Special Education Teacher

SB-2784

Submitted on: 2/5/2026 9:21:17 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Rosemarie Reyes	Individual	Comments	Written Testimony Only

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs Item: S.B. 2784 – Relating to Taxation Position: Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,
Rosemarie Reyes
Kaimiloa Elementary School, Leeward District

SB-2784

Submitted on: 2/5/2026 9:22:41 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Alexa Dunning	Individual	Support	Written Testimony Only

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Alexa Dunning

Leihoku Elementary

SB-2784

Submitted on: 2/5/2026 9:28:35 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Alma Holcomb	Individual	Comments	Written Testimony Only

Comments:

The Wind Tunnel: A Kindergarten Survival Log

They called it "mitigation," but to me, it felt like teaching in the middle of a construction site. During those COVID years, my classroom—usually a place of bright colors and cozy reading corners—transformed into a high-airflow experiment that seemed designed to test the limits of my patience and my lungs.

The Phonics Paradox

Teaching the alphabet to a room full of masked five-year-olds is an exercise in futility if they can't see your mouth. To teach the difference between a /b/ and a /p/, I had to perform a high-stakes dance:

1. Step back six feet.
2. Unhook the mask.
3. Exaggerate my lip movements while praying the "airflow" was moving the right direction.
4. Snap the mask back on before a student could wander into my "zone."

The Dust and the Field

Because the policy mandated that doors and windows remain open regardless of the weather, my room was at the mercy of the elements. On cold or rainy days, we just wore coats inside. But the real enemy wasn't the cold; it was the **field**.

My classroom sat directly adjacent to the school's athletic field. Every time the landscape crew arrived to mow, a literal cloud of topsoil and dried grass would migrate straight through my open door. It didn't matter how many times I sanitized the tables—within twenty minutes, a fine, gray silt would settle over everything.

- **The Desks:** I'd wipe them down until they shone, only to have a student draw a "smiley face" in the fresh dust an hour later.

- **The Books:** My library—the heart of the room—was under siege. I'd pull a favorite picture book off the shelf to read to the class, and I'd have to blow a layer of grit off the cover first.

The Physical Toll

For most, the open windows were a nuisance. For me, with a severe dust allergy, they were a health hazard. The constant influx of particulates from the field turned my classroom into a trigger zone.

"I spent my lunch breaks not prepping lessons, but hooked up to a nebulizer or clutching my rescue inhaler."

It was a cruel irony: we kept the windows open to keep the children safe from a virus, yet the very air we were letting in was making it impossible for me to breathe. I was sanitizing for a biological threat while being buried by a geological one.

It takes a special kind of resilience to keep a smile on your face (even a masked one) when your bookshelf is covered in dirt and your lungs are fighting the landscape crew.

Mahalo,

Alma N Holcomb

Leihoku Elementary

LATE

SB-2784

Submitted on: 2/5/2026 9:32:14 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

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

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to ask for an amendment to S.B. 2784 that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

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

Please consider compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Jacquelyn Hashimoto

Resident of Salt Lake

Teacher of Central District

LATE

SB-2784

Submitted on: 2/5/2026 9:55:42 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

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

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Deirdre Makanani

Ka Waihona PCS

SB-2784

Submitted on: 2/5/2026 10:14:20 AM

Testimony for CPN on 2/6/2026 9:30:00 AM



Submitted By	Organization	Testifier Position	Testify
Daniela Rey	Individual	Support	Written Testimony Only

Comments:

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Daniela Rey

Ka'imiloa Elementary School/Leeward District

LATE

SB-2784

Submitted on: 2/5/2026 10:20:56 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Christopher Huynh	Testifying for DOE Teacher	Comments	Written Testimony Only

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs Item: S.B. 2784 – Relating to Taxation Position: Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators. While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Christopher Huynh

Waipahu High School Leeward District

LATE

SB-2784

Submitted on: 2/5/2026 11:42:29 AM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Trisha Yoshimur	Individual	Support	Written Testimony Only

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs **Item:** S.B. 2784 – Relating to Taxation **Position:** Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Trisha Yoshimura

SPED Teacher, Leeward District

LATE

SB-2784

Submitted on: 2/5/2026 2:53:09 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Troy Aurio	Individual	Support	Written Testimony Only

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs **Item:** S.B. 2784 – Relating to Taxation **Position:** Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai'i's educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a **Teacher Temporary Hazard Pay Special Fund**.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Troy Aurio (registered voter)

Momilani Elementary School

LATE

SB-2784

Submitted on: 2/5/2026 5:14:15 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

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

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs

Item: S.B. 2784 – Relating to Taxation Position: Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai‘i’s educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Ihilani Szmodis

Ewa Makai Middle School

LATE

SB-2784

Submitted on: 2/5/2026 5:22:07 PM

Testimony for CPN on 2/6/2026 9:30:00 AM

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

Comments:

To: Senate Committee on Commerce and Consumer Protection & Senate Committee on Hawaiian Affairs

Item: S.B. 2784 – Relating to Taxation Position: Comments

Dear Chairs Keohokalole and Richards, III, and Committee Members,

I am writing to provide comments for S.B. 2784 and to request a critical amendment that addresses long-overdue hazard pay for Hawai‘i’s educators.

While I support creating a sustainable revenue stream to assist the Department of Hawaiian Home Lands (DHHL), I urge you to adopt a Senate Draft 1 that incorporates language to establish a Teacher Temporary Hazard Pay Special Fund.

Our teachers bravely served our keiki throughout the COVID-19 pandemic. This bill provides the perfect mechanism to fulfill the State's obligation to our educators by providing \$20,000 in hazard pay to eligible members of bargaining unit 5 who worked between March 2020 and March 2022.

I suggest a compromise where this new revenue is prioritized for teacher hazard pay for the first four years, with any remaining balances and all subsequent revenue after July 1, 2030, being directed to DHHL.

This approach ensures that we support both our educators and the Native Hawaiian community.

Mahalo,

Justin Szmodis

Waianae Intermediate School/ Leeward District