

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

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

TESTIMONY ON THE FOLLOWING MEASURE:

S.B. No. 2925, S.D.1, Relating to Coconut Trees

BEFORE THE:

Senate Committees on Ways and Means, and Commerce and Consumer Protection

DATE: Tuesday, March 3, 2026

TIME: 10:16 a.m.

LOCATION: State Capitol, Room 211

Chairs Dela Cruz and Keohokalole, Vice-Chairs Moriwaki and Fukunaga, and Members of the Committees:

The Department of Taxation (DOTAX) offers the following comments regarding S.B. 2925, S.D.1, for your consideration.

S.B. 2925, S.D.1, adds a new part to chapter 149A, Hawaii Revised Statutes (HRS), to (1) recognize coconut trees as a source of food and water and as a cultural resource, (2) authorize coconut seed banks, (3) require labeling of pesticide-treated "landscape palms," and (4) direct the Department of Agriculture and Biosecurity (DAB) to adopt related rules.

Section 2 of the bill creates a new refundable "natural management of the coconut rhinoceros beetle" income tax credit in chapter 235, HRS, for individual taxpayers who implement approved non-toxic management practices that result in "consumable coconut trees." The credit amount is based on an unspecified percentage of the qualified cost or an unspecified annual cap, whichever is less. Eligibility standards and cost certifications are to be determined and verified by DAB, including

taxpayer certification that only approved natural management practices were used, and no prohibited pesticides were applied.

The refundable credit must be claimed within 12 months after the close of the taxable year and taxpayers are prohibited from claiming the credit for expenses used to claim any other tax credit.

This measure has a defective effective date of July 1, 2050, with the tax credit under section 2 applicable for taxable years beginning after December 31, 2026.

First, DOTAX defers to DAB regarding its ability to certify qualified costs, but requests that a third-party certification requirement be maintained.

Second, DOTAX recommends that the tax credit be made nonrefundable, as refundable credits are more susceptible to waste, abuse, and fraud.

Lastly, DOTAX notes that it can administer this new tax credit for taxable years beginning after December 31, 2026.

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



Senator Donovan M. Dela Cruz, Chair
Senator Sharon Y. Moriwaki, Vice Chair
Committee on Ways and Means

Senator Jarrett Keohokalole, Chair
Senator Carol Fukunaga, Vice Chair
Committee on Ways and Means

10:16AM Conference Room 211

RE: SB2925 SD1 - Relating to Coconut Trees - Support

Aloha Chairs Dela Cruz and Keohokalole, Vice Chairs Moriwaki and Fukunaga, and Members of the Committees,

On behalf of the Chamber of Sustainable Commerce (CSC), we write in strong support of SB2925. The Chamber of Sustainable Commerce represents more than 580 small businesses, sole proprietors and entrepreneurs across Hawai'i committed to a triple bottom line: people, planet and prosperity.

SB2925 recognizes that coconut trees are not just ornamental; they are water, fiber, medicine, shelter, and culture. In an island state facing food insecurity and climate instability, they are natural, living infrastructure.

Requiring the Department of Agriculture and Biosecurity to establish coconut seed bank guidelines protects genetic diversity and strengthens long-term agricultural resilience. It safeguards both cultural continuity and climate adaptation.

The proposed income tax credit for naturally managed, consumable coconut trees aligns economic incentives with regenerative land stewardship. It supports small farmers and landowners while reinforcing environmentally responsible practices.

SB2925 recognizes that ecological health, cultural heritage, and economic vitality are interconnected. It is a practical, forward-looking investment in Hawai'i's living economy.

Thank you for your time and consideration.

Hawaii Legislative Council Members

Joell Edwards
Wainiha Country Market
Hanalei

Russell Ruderman
Island Naturals
Hilo/Kona

Dr. Andrew Johnson
Niko Niko Family Dentistry
Honolulu

Robert H. Pahia
Hawaii Taro Farm
Wailuku

Maile Meyer
Honolulu

Tina Wildberger
Kihei Ice
Kihei

L. Malu Shizue Miki
Abundant Life Natural Foods
Hilo

Chamber of
Sustainable Commerce
808.445.7606
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Honolulu, HI 96823

JOSH GREEN, M.D.
GOVERNOR | KE KIA'ĀINA

SYLVIA LUKE
LIEUTENANT GOVERNOR | KA HOPE KIA'ĀINA



STATE OF HAWAII | KA MOKUAĀINA 'Ō HAWAII'
DEPARTMENT OF LAND AND NATURAL RESOURCES
KA 'OIHANA KUMUWAIWAI 'ĀINA
P.O. BOX 621
HONOLULU, HAWAII 96809

DAWN N.S. CHANG
CHAIRPERSON
BOARD OF LAND AND NATURAL RESOURCES
COMMISSION ON WATER RESOURCE
MANAGEMENT
RYAN K.P. KANAKA'OLE
FIRST DEPUTY
CIARA W.K. KAHAHANE
DEPUTY DIRECTOR - WATER
AQUATIC RESOURCES
BOATING AND OCEAN RECREATION
BUREAU OF CONVEYANCES
COMMISSION ON WATER RESOURCE
MANAGEMENT
CONSERVATION AND COASTAL LANDS
CONSERVATION AND RESOURCES
ENFORCEMENT
ENGINEERING
FORESTRY AND WILDLIFE
HISTORIC PRESERVATION
KAHOOLAWE ISLAND RESERVE COMMISSION
LAND
STATE PARKS

Testimony of
RYAN K.P. KANAKA'OLE
Acting Chairperson

Before the Senate Committees on
WAYS AND MEANS
and
COMMERCE AND CONSUMER PROTECTION

Tuesday, March 3, 2026
10:16 AM

State Capitol, Conference Room 211

In consideration of
SENATE BILL 2925, SENATE DRAFT 1
RELATING TO COCONUT TREES

Senate Bill 2925, Senate Draft 1 recognizes coconut trees as a source of food, water, and cultural importance. It requires the Department of Agriculture and Biosecurity to create rules for using coconut tree seed banks within the state. It mandates property owners or operators with coconut trees to post a sign indicating that the tree is a landscape palm, where applicable. Additionally, it calls for the department to set labeling standards for non-consumable landscape palms and establishes an income tax credit for maintaining consumable coconut trees through natural management practices. **The Department of Land and Natural Resources supports this measure, provided it does not replace or negatively impact priorities outlined in the Executive Supplemental Budget request.**

The niu (coconut palm) symbolizes resilience and sustainability in Hawaiian culture, closely tied to traditional practices, language, and daily life. Historically, coconut trees provided nourishment, medicine, building materials, and fiber for ropes and weaving. Recognizing niu as a dependable staple food is a step toward restoring and revitalizing its significance in our communities.

Hawai'i imports approximately 85–90 percent of its food, making the state very vulnerable to supply chain disruptions. Niu is a flexible and nutritious food source, providing coconut water, milk, meat, and oil—all of which can support local food production and decrease reliance on imports. Encouraging coconut cultivation enhances food sovereignty and provides accessible, nutrient-rich options for island residents.

Niu is an iconic tree that enhances Hawai'i's sense of place. As a drought- and salt-tolerant species, it plays a vital role in stabilizing coastlines, preventing erosion, and capturing carbon. Promoting the planting and protection of coconut trees strengthens Hawai'i's natural and cultural identity while supporting local sustainability efforts.

The Department's Division of Forestry and Wildlife has a Community Coconut Project as part of the Kaulunani Urban and Community Forestry Program. The Community Coconut Project aims to cultivate "niu as a relationship rooted in community and aloha 'āina" and focuses on sharing 'ike niu (coconut knowledge) to revive Hawaiian coconut resources, including the Uluniu system and the Hawaiian niu gene banking practice, within our Hawai'i communities. The project aligns with this bill.

Hawai'i considers the coconut palm more than just a crop—it's a sacred and essential resource that supports our land, people, and cultural identity. This bill aligns with goals for food security, environmental stewardship, and cultural preservation.

The Department recognizes the importance of protecting coconut consumers from pesticides. Labeling coconut trees that have been treated with pesticides or poisons would improve that protection.

The Department promotes active control of CRB using integrated pest management. All legally approved and scientifically proven methods should be incorporated.

Mahalo for the opportunity to comment on this measure.



IN SUPPORT OF SB2925

The Libertarian Party of Hawaii recognizes the deep cultural, practical, and self-reliant value that coconut trees hold for the people of Hawai‘i. SB2925 takes meaningful steps toward affirming these values without imposing heavy-handed mandates often seen today on the topic of agriculture. Coconut trees are a vital, multi-generational source of food, water, building materials, and cultural significance in Native Hawaiian traditions. In a time of increasing concerns over food security, and heavy reliance on imported resources, recognizing the coconut tree as a source of food and water, and as a cultural treasure, promotes self-sufficiency and honors Hawai‘i's heritage. This symbolic and practical affirmation aligns with libertarian principles of empowering individuals and communities to sustain themselves rather than depending on centralized systems.

We particularly appreciate provisions that direct the Department of Agriculture and Biosecurity to establish rules allowing the use of coconut tree seed banks. Seed banks preserve genetic diversity and enable private individuals, farmers, and cultural practitioners to propagate trees freely while reducing barriers to voluntary conservation and local food production.

We are also in favor of establishing an income tax credit for consumable coconut trees maintained through natural management practices. This is a targeted, voluntary incentive that rewards responsible stewardship without forcing compliance or punishing non-participants.

Finally, we support the bill's requirements for signage on landscape palms and labeling standards for non-consumable palms treated with pesticides that render their coconuts unsafe for human consumption. This is a practical preventative measure that ensures consumers are clearly aware of potential risks from treated fruit. It achieves a reasonable balance by promoting consumer and environmental awareness without overly restricting pesticide options or imposing broad prohibitions. We do, however, urge the committee to ensure any implementing rules remain minimal, transparent, and fully respectful of property owners' rights.

SB2925 advances positive recognition and incentives that empower people to care for their ‘āina and resources. Protecting and promoting coconut trees supports resilience, cultural preservation, and economic freedom for farmers and homeowners alike. We respectfully urge the committee to **pass SB2925**.

Mahalo nui loa for the opportunity to submit testimony.

Abbra Green | LPHI Secretary | LibertarianHawaii.com | (808)824-LPHI



The Senate
Committee on Ways and Means
Committee on Commerce and Consumer Protection
Tuesday, March 3, 2026
10:16 am Conference Room 211 & Videoconference
State Capitol

Testimony in Support of SB 2925 SD1

Aloha Chairs Dela Cruz and Keohokalole, Vice Chairs Moriwaki and Fukunaga, and Members of the Committees,

The Coordinating Group on Alien Pest Species (CGAPS) is **in support of SB 2925 SD1** *Relating to Coconut Trees*. This bill recognizes coconut trees (niu) as an important food, water, and cultural resource, enables seed production and banking for consumable coconut trees, requires labeling for landscape or ornamental coconut trees treated with pesticides, and requires the Hawaii Department of Agriculture and Biosecurity (DAB) to adopt rules. This bill also provides a tax credit to encourage the use of natural management techniques to manage coconut rhinoceros beetle in consumable coconut trees.

Coconut trees are important for food, cultural arts and products, natural infrastructure, and aesthetics, and the spread of the coconut rhinoceros beetle (CRB) across Oahu and Kauai, and now starting on Hawaii Island, is heartbreaking. For each of these islands, the use of pesticides is vital during an eradication attempt due to their efficacy. While pesticides are effective at killing CRB, their use requires the removal of flowers to prevent impacts to bees and prevents the harvest of coconuts for consumption. On islands where this pest has become established, it is important to provide the public with a variety of management options and find some balance between the need to control CRB in some coconut trees while utilizing other control options in trees that would be used for consumption or propagation.

We appreciate the recognition of the coconut tree as a cultural treasure of the State and any efforts to protect it from CRB and other invasive pests.

Mahalo for the opportunity to support SB 2925 SD1 and for your consideration of our testimony.

Aloha,

A handwritten signature in blue ink, appearing to read 'C. Martin'.

Christy Martin
CGAPS Program Manager

A handwritten signature in blue ink, appearing to read 'P.S. Easley'.

Stephanie Easley
CGAPS Legal Fellow



March 1, 2026

To: Chair Donovan M Dela Cruz and Chair Jarrett Keohokalole; Vice Chair Sharon Y Moriwaki and Vice Chair Carol Fukunaga; the Senate Committee on Ways and Means; and the Senate Committee on Commerce and Consumer Protection

Subject: **SB2925 SD1**, Relating to Coconut Trees

Aloha,

I am writing to support SB2925 SD1. This measure would establish recognition of coconut trees as a source of food and water, and emphasize its cultural significance. It requires the Department of Agriculture and Biosecurity to establish rules to allow the use of coconut tree seed banks to grow more coconut and establish labeling standards for non-consumable landscape palms. It would also incentivize non-toxic practices when maintaining coconut trees with regards to fighting against the coconut rhinoceros beetle (CRB) by establishing an income tax credit.

Coconut trees, or kumu niu, are culturally significant across the Pacific, and Hawai'i is no exception. They are often called the tree of life. From coconut we can get water, milk, oil, meat, sugar, and building and crafting materials. Coconut has been found to help stabilize coastlines through controlling erosion¹. They are a symbol of resilience and sustainability, and it's a shame that to some they are known only for their role in landscaping. Now more than ever, it is apparent that the coconut tree needs to be protected with the presence of CRB on our islands. Our coconut tree population is being significantly impacted by CRB, which have been detected on O'ahu, Hawai'i Island, Kaua'i, and Maui, and has affected the growth of many coconut trees.

It would be of the State's best interest to support initiatives working to grow more coconut trees through seed banks. Providing tax incentives to growers who maintain their coconut trees through natural management practices will be an **economic investment with long-term benefits for Hawai'i**. Using natural management practices further recognizes coconut trees as a legitimate source of food and water, not just a plant used to beautify a place but a plant that can sustain communities.

I urge the committee to pass SB2925 SD1 to recognize the significance of coconut trees regarding food sovereignty, sustaining traditional Hawaiian culture, and resource preservation.

¹ *Pick the Right Plant*. (n.d.). Retrieved March 2, 2026, from <https://www.ctahr.hawaii.edu/rnre/downloads/plants%20%20control.pdf>



**HAWAI'I
FOOD+
POLICY**

Honolulu, HI 96813
food@purplemaia.org

I appreciate the opportunity to testify on this measure and thank you for your consideration.

Mahalo,
Sydney Haas & the Food+ Policy Team
#fixourfoodsystem

The Food+ Policy internship develops student advocates who learn work skills while increasing civic engagement to become emerging leaders. We focus on good food systems policy because we see the importance and potential of the food system in combating climate change and increasing the health, equity, and resiliency of Hawai'i communities.

In 2026, the cohort of interns are undergraduate and graduate students and young professionals working in the food system. They are a mix of traditional and nontraditional students, including parents and veterans, who have backgrounds in education, farming, public health, nutrition, and Hawaiian culture.



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March 3, 2026

HEARING BEFORE THE
SENATE COMMITTEE ON WAYS AND MEANS
SENATE COMMITTEE ON COMMERCE AND CONSUMER PROTECTION

**TESTIMONY ON SB 2925, SD1
RELATING TO COCONUT TREES**

Conference Room 211 & Videoconference
10:16 AM

Aloha Chairs Dela Cruz and Keohokalole, Vice-Chairs Moriwaki and Fukunaga, and Members of the Committees:

I am Brian Miyamoto, Executive Director of the Hawai'i Farm Bureau (HFB). Organized since 1948, the HFB is comprised of 1,800 farm family members statewide and serves as Hawai'i's voice of agriculture to protect, advocate, and advance the social, economic, and educational interests of our diverse agricultural community.

The Hawai'i Farm Bureau provides comments on SB 2925, SD1. HFB previously supported legislation that recognized coconut as an important food source, cultural resource, and component of Hawai'i's food security. We appreciate the continued legislative attention to the role coconut trees play in community resilience and local food systems.

HFB recognizes the serious threat posed by the coconut rhinoceros beetle and supports efforts to expand effective management tools, encourage replanting, and preserve coconut resources for future generations. Provisions related to seed banks and incentives for management practices acknowledge the real costs and challenges faced by those caring for coconut trees.

At the same time, SB 2925, SD1 introduces new regulatory distinctions, labeling requirements, and implementation details that would be established through future rulemaking. As this measure moves forward, HFB encourages careful consideration of how these provisions may apply to agricultural operations, mixed-use lands, and existing management practices, and the importance of maintaining flexibility for producers operating under diverse conditions.

HFB appreciates the opportunity to provide comments and looks forward to continued collaboration on approaches that support food security, cultural values, and practical, workable solutions for managing coconut trees and invasive species.

Thank you for the opportunity to provide testimony.

To: Members of the Senate Committees on WAM/CPN
Hearing: 03/03/2026, 10:16am
Re: STRONG SUPPORT for SB2925 HD1

Aloha Chairs, Vice Chairs, and Members of the Committees on WAM and CPN,

I am Vivienne Hill, a student at the University of Hawai‘i at Mānoa. I respectfully submit testimony in strong support of SB 2925 SD1.

This bill recognizes something that should be very straightforward: coconut trees are a source of food and water, and they carry deep cultural importance in Hawai‘i. Niu has long supported daily life in our islands. Treating coconut trees only as landscaping overlooks both history and continuing practical value.

I support the bill’s clear distinction between consumable coconut trees and landscape palms. If a tree has been treated with pesticides that make the coconuts unsafe to eat, that information should be clear to the community. Posting signage is a simple transparency measure that protects public health and reduces confusion.

The authorization of coconut seed banks and the emphasis on natural management of the coconut rhinoceros beetle are important. Addressing invasive species is necessary, but the methods we use also matter. Encouraging non-toxic practices helps ensure that coconut trees remain safe for consumption and for the generations to come.

This measure connects biosecurity and cultural preservation practically. For these reasons, I respectfully urge your support for SB 2925 SD1.

Mahalo for the opportunity to testify.



OFFICE OF HAWAIIAN AFFAIRS

‘Ōlelo Hō‘ike ‘Aha Kau Kānāwai

TESTIMONY IN SUPPORT OF SB2925 SD1

RELATING TO COCONUT TREES

Ke Kōmike ‘Aha Kenekoa o ke Ki‘ina Hana a me nā Kumuwaiwai

Ke Kōmike ‘Aha Kenekoa o ka ‘Oihana Kālepa a me ka Ho‘omalū Mea Kemu

Ke Kapikala o Hawai‘i

Malaki 3, 2026

10:16AM

Lumi 211

Aloha e Chairs Dela Cruz and Keohokalole, Vice Chairs Moriwaki and Fukunaga, and Members of the Senate Committees on Ways and Means and Commerce and Consumer Protection:

The Office of Hawaiian Affairs (OHA) **SUPPORTS SB2925 SD1**, which responds to the devastating impacts of Coconut Rhinoceros Beetle (CRB) on niu across ka Pae ‘Āina Hawai‘i by recognizing the importance of niu, creating a labeling system to identify niu trees treated with pesticides, and establishing a tax credit to offset the costs of managing CRB through natural methods.

Niu is part of a network of pilina (relationships) between Native Hawaiians and ‘āina that sustained communities since time immemorial. Recognizing niu as a food and water source and affirming its cultural significance ensures that these relationships to ‘āina are preserved and carried forward for future generations. Unfortunately, CRB has already had devastating impacts on our niu trees. Additionally, in managing CRB, many niu trees have been treated with toxic pesticides, rendering their niu unsafe for human consumption. The loss of our niu comes with the loss of an essential source of food and water as well as traditional and customary practices.

SB2925 SD1 introduces a framework around natural management of CRB: incentivizing treatment methods that are not toxic to humans, ensuring niu trees unsafe for consumption are labeled, and providing a tax credit to reimburse individuals for the costs related to CRB management. Transparency regarding pesticide use to treat niu

protects access to safe, consumable niu. As communities face increasing pressures from climate change, rising food costs, and loss of traditional resources, ensuring trees that have been treated with pesticides are properly marked prevents unintended exposure to harmful chemicals and promotes accountability in land and resource management practices.

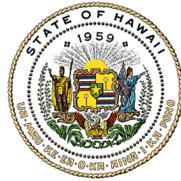
Providing a tax credit to offset non-toxic and natural management of CRB encourages individuals to participate in the management of CRB rather than relying solely on underfunded state agencies. While a tax credit will have some revenue loss to the state, recruiting everyone to support long-term, environmentally sustainable management of CRB that protect food and water sources will better assist the state in managing the devastating impacts of CRB. Management strategies that rely less on pesticides address the threat of CRB while maintaining alignment with mālama ‘āina to safeguard niu for subsistence and cultural purposes.

For the reasons stated above, OHA respectfully urges this committee to **PASS SB2925 SD1**.

Mahalo nui for the opportunity to testify on this critical issue.

JOSH GREEN, M.D.
Governor

SYLVIA LUKE
Lt. Governor



State of Hawai'i
DEPARTMENT OF AGRICULTURE & BIOSECURITY
KA 'OIHANA MAHI'AI A KIA'I MEAOLA
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SHARON HURD
Chairperson
Board of Agriculture & Biosecurity

DEAN M. MATSUKAWA
Deputy to the Chairperson

**TESTIMONY OF SHARON HURD
CHAIRPERSON, BOARD OF AGRICULTURE AND BIOSECURITY**

**BEFORE THE SENATE COMMITTEES ON WAYS AND MEANS
AND COMMERCE AND CONSUMER PROTECTION**

**TUESDAY, MARCH 3, 2026
10:16 A.M.
CONFERENCE ROOM 211 & VIDEO CONFERENCE**

**SENATE BILL NO. 2925, SD1
RELATING TO COCONUT TREES**

Chairs Dela Cruz and Keohokalole, Vice Chairs Morikawa and Fukunaga, and Members of the Committees:

Thank you for the opportunity to testify on Senate Bill 2925, SD1 relating to coconut trees. This bill would establish coconut trees as a source of food and water, and as a cultural treasure. It would require the Department of Agriculture and Biosecurity to establish rules for coconut tree seed banks. It would also require owners or operators of properties with coconut trees to post and maintain a sign if the coconut tree is a landscape palm. The labeling standards for the landscape palms would be determined by the Department of Agriculture and Biosecurity. The bill would also establish an income tax credit for consumable coconut trees managed through natural management practices. The Hawaii Department of Agriculture and Biosecurity ("Department") respectfully offers comments on this bill.

The Department appreciates the intent to promote pest management for coconut rhinoceros beetles, CRB. However, the Department is concerned that pesticides are not considered as one of the tools to combat CRB as it limits the options available to industry, agencies, and the public. The Department recommends the use of Integrated pest management, IPM, instead of "natural management." IPM is a concept of pest management that assesses the current situation based on the pest and takes advantage of all appropriate pest management options.

Chapter 149A of the Hawaii Revised Statutes (HRS) relates solely to pesticides. Only proposed section 149A-F involves actual pesticide use. The other proposed

sections to be added to HRS §149A, should be placed elsewhere. For example, Senate Bill No. 1582 HD1 (SLH 2025), Relating to the Coconut Tree, places support for coconuts in Chapter 141, HRS, and in Title 12, Subtitle 6, HRS. The Hawaii Seed Law, Chapter 150, HRS, already has provisions related to seeds (though limited to regulation of sales).

The Department disagrees with the definitions in proposed section 149A-B for “Consumable coconut tree” and “Landscape palm.” These two definitions should not hinge on the application of pesticides or poisons, and the language should reflect common terminology used for food use. Some suggested languages are provided below.

“Edible coconut tree” means a coconut tree that is grown and managed for food or feed use”.

“Landscape palm” means any plant in the family Aceraceae that is grown and managed solely for ornamental or landscaping purposes”.

The Department requests definitions for the terms “non-toxic,” “minimally toxic,” and “poison.” There are pesticide products that are fungicides or contain microbes that are considered hazardous to varying degrees and are regulated by the U.S. Environmental Protection Agency, EPA. Additionally, the EPA requires signal words that range from “Caution” to “Danger” on pesticide products to alert the user of the toxicity of the product.

The Department of Health has jurisdiction regarding the standards for potable water in the State. As such, the Department disagrees with establishing rules under HRS §149A-C regarding recognizing coconut trees as a natural source of potable water.

The proposed section under HRS §149A-A(3) for “allowing the lawful production and banking of viable coconut seeds” is unnecessary. Seed banks are not prohibited by any law, except to the extent affected by other laws, such as for biosecurity measures. Currently, seed banks are maintained by a variety of other organizations such as the Department of Land and Natural Resources, the University of Hawaii, and the Akaka Foundations. The Department already has the authority to adopt policies and/or rules for the items provided in subsection (c). Additionally, standards should not be voluntary if implemented in administrative rules and if standards are set, then the Department does not have the resources to enforce these standards on other seed banks that maintain coconut seeds.

Pesticides are regulated by the EPA to ensure their safe and effective use. Any coconut tree “treated with pesticides...that render the coconuts unsafe for human consumption” would be a violation of the Federal Insecticide, Rodenticide, and Fungicide Act, FIFRA, and the Federal Food, Drug, and Cosmetic Act, FFDC. The

Pesticides Branch at Department and the Food and Drug Branch at Department of Health would take action to enforce these federal laws. The Department recommends the following language regarding “Landscape palms, labeling. (a)” below.

“Any landscape palm shall be clearly identified by a sign”.

The Department expresses concern regarding the enforcement of the signage required for all landscape palms. The Department does not have the resources to enforce this law and subsequent rules for all property owners who have landscape palms. As such, the Department is requesting four environmental health specialist IV positions, one for each island, that would be dedicated to this provision.

The proposed bill includes amending the HRS, § 235, and this Chapter does not fall under the Department’s jurisdiction, but the Department of Taxation. The Department does not have the resources to conduct the inspections pertaining to the tax credit eligibility as provided in subsection (c). As such, the Department is requesting two environmental health specialist IV positions to cover all islands. The Department may request additional positions in the future should the tax incentive inspections increase beyond the capacity of the two requested staff.

Thank you for the opportunity to testify to this measure.

SB-2925-SD-1

Submitted on: 3/1/2026 7:46:32 PM

Testimony for WAM on 3/3/2026 10:16:00 AM

Submitted By	Organization	Testifier Position	Testify
Glen Kagamida	Individual	Support	Written Testimony Only

Comments:

SUPPORT!

MAHALO!

SB-2925-SD-1

Submitted on: 3/2/2026 6:51:41 AM

Testimony for WAM on 3/3/2026 10:16:00 AM

Submitted By	Organization	Testifier Position	Testify
Yanrong Chen	Individual	Support	Written Testimony Only

Comments:

Aloha members of the WAM and CPN committee,

Thank you for the opportunity to testify in support of SB2925, which recognizes coconut trees as vital food, water, and cultural resources; regulates their labeling and management; and provides tax incentives for naturally maintained consumable coconut trees.

My name is Yanrong Chen and I am a rising junior of ‘Iolani School testifying in support of SB2925. In recent years I have grown to become more climate conscious than ever whether that be for our mountains, our streams or our oceans, and I urge the public and our government to call for long-term solutions.

Coconut trees are often overlooked as ornamental landscaping trees planted on the side of Waikiki, but Coconut trees, or niu, have long been a vital part of Hawaiian culture and sustenance. Traditionally, every part of the tree served a purpose: from the fruit providing nourishing food and clean drinking water, to the leaves and husks being used for weaving, shelter, and tools. More than just a resource, the niu symbolizes life, resilience, and connection between people and the ‘āina. By recognizing and protecting these trees, we preserve not only a food source but also an important part of heritage and identity.

However, our coconut resources now face a serious threat from the invasive Coconut Rhinoceros Beetle, which destroys trees from the crown and prevents them from regenerating. Many of the remaining coconut trees are aging or being removed due to infestation risks, leaving fewer edible coconuts available for communities. By offering a tax credit for maintaining consumable coconut trees grown through natural and sustainable practices, this bill encourages residents to preserve these vital food sources, protect healthy trees, and strengthen local food security.

Hawai'i is currently facing a long-term threat of Coconut Rhinoceros Beetles and it is important that we create plans for this problem. Hawai'i must take a multi-pronged approach to environmental management and protection to ensure the viability of the land and people. The tax credits mentioned for consumerable coconut trees promote better practice and sustainability in nuturing trees and allowing more trees to be grown incentivizing more resillience against CRB.

This bill helps achieve those goals efficiently and equitably, and I'd love to discuss this further if there are any concerns or questions.

Mahalo!

Yanrong Chen, Kapahulu/Mo'ili'ili