
From: mailinglist@capitol.hawaii.gov
Sent: Monday, February 01, 2010 6:18 AM
To: HSGtestimony
Cc: kananikb2@hawaii.rr.com
Subject: Testimony for HB2488 on 2/3/2010 10:00:00 AM
Attachments: HB2488 020310.doc

Testimony for HSG/WLO 2/3/2010 10:00:00 AM HB2488

Conference room: 325
Testifier position: support
Testifier will be present: Yes
Submitted by: Kanani Kaaiawahia Bulawan
Organization: Individual
Address: P.O. Box 1169
Phone: 808 783-9302
E-mail: kananikb2@hawaii.rr.com
Submitted on: 2/1/2010

Comments:
I support with changes!

Kanani Kaaiawahia Bulawan

TESTIMONY – SUPPORT WITH CHANGES

HB 2488: RELATING TO HOMELESS

TO: **Rep. R. Cabanilla, Chair**, Rep. P. Chong, Vice Chair, and members of the House Committee on Housing;

Rep. K. Ito, Chair, Rep. S. Har, Vice Chair, and members of the House Committee on Water, land, and Ocean Resources;

HEARING: Wednesday, February 3, 2010 10:00 AM CR: 325

Aloha Chairs Cabanilla and Ito, Vice Chairs Chong and Har, and committee members:

Mahalo for the opportunity to provide testimony on HB2488 relating to the homeless. I'm Kanani Kaaiawahia Bulawan, a homeowner resident of Waianae, a Kanaka Maoli who pays my fair share of your taxes and a retired non-profit executive director working primarily with the homeless and at risk of becoming homeless population on the leeward coast. I SUPPORT this bill with CHANGES.

AS I COMMPLIMENT THE INTENT OF THIS BILL AND ENCOURAGE TO SET ASIDE FUNDS TOWARDS "PARKS FOR HOMELESS SPECIAL FUND"; I HOWEVER, CANNOT FULLY SUPPORT THIS WITHOUT NECESSARY CHANGES TO THE LANGUAGE as it relates to "administered by the finance department of any county...to maintain parks....to serve the homeless". Currently City and County bills are being proposed to lessen the homeless from using the parks in addition to current rules prohibiting such "basic services" and "accommodations" on the parks. How will the funds actually be used if not with this intent?

I would like to see and take part in the discussion with the county's finance department and the department of parks and recreation who will ultimately be responsible for maintaining the parks and provide the basic services as outlined in this bill so that there is clear understanding of the affects and effects of this measure in the implementation stage. We have heard time and time again from the mayor of this county "the city is not in the housing business and the parks are not meant for the homeless". With this sentiment what will these set aside funds actually do to provide relief to those who have no options but to rely on our parks for their housing needs?

Thank you for your time and hearing my concerns. I truly hope that we can develop clear systems of communication between all levels of our government. Should you have any questions I can be reach at 808 783-9302.

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Rep. K. Ito, Chair, Rep. S. Har, Vice Chair, and members of the House Committee on Water, land, and Ocean Resources;

FROM: FREDERICO C. EDGEO

HEARING: Wednesday, February 3, 2010 10:00am CR: 325

Aloha Chairs Cabanilla and Ito, Vice Chairs Chong and Har, and committee members:

Mahalo for the opportunity to provide testimony on HB2488 relating to the homeless. I'm a houseless person, residing on a park in Waianae and I SUPPORT this bill with CHANGES.

PLEASE KEEP FUNDS SET ASIDE TO HELP WITH THE MAINTNENACE OF THE PARK, BUT CHANGE THE LANGUAGE BECAUSE WHAT IS IN THE BILL ISN'T WHAT IS HAPPENING OUT THERE ON THE PARKS

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Thank you for your time and hearing my concerns. I truly hope that we can develop clear systems of communication between all levels of our government. Should you have any questions a message can be left at 696-5667.

Sincerely,

Frederico C. Edgeo

2-2-10

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FROM:

Jerelyn Akau

HEARING: Wednesday, February 3, 2010 10:00am CR: 325

Aloha Chairs Cabanilla and Ito, Vice Chairs Chong and Har, and committee members:

Mahalo for the opportunity to provide testimony on HB2488 relating to the homeless. I'm a houseless person, residing on a park in Wailanae and I SUPPORT this bill with CHANGES.

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FROM:

Kiki Pagliaro

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Kevin E. Garcia

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Janice K. Rivera

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FROM: DEBRA L. SIMMONS

HEARING: Wednesday, February 3, 2010 10:00am CR: 325

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FROM:

VALENTINE J. VALDES JR

HEARING: Wednesday, February 3, 2010 10:00am CR: 325

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Samoa Espartero

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Mary B. Tesio

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FROM:

DAN T. TUCKER

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FROM:

RANDOLPH M. SANTIAGO

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Aloha Chairs Cabanilla and Ito, Vice Chairs Chong and Har, and committee members:

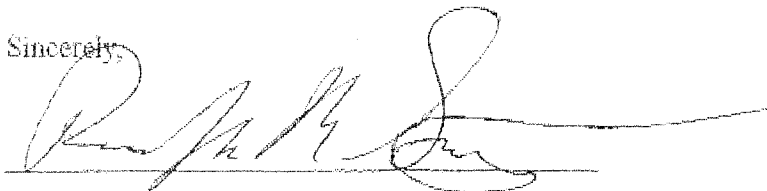
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VICTOR Alana

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TWINKLE BORGES

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FROM:

Boysie Awlani

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FROM: TIFFANY NARIKO ADKINS

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Tiffany-Nariko Adkins

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FROM: James A Akau

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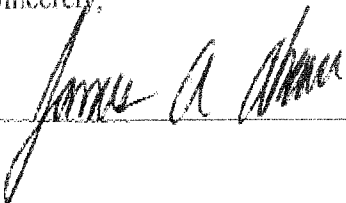
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Thank you for your time and hearing my concerns. I truly hope that we can develop clear systems of communication between all levels of our government. Should you have any questions a message can be left at 596-5667.

Sincerely,



TESTIMONY – SUPPORT WITH CHANGES**HB 2488: RELATING TO HOMELESS**

TO: Rep. R. Cabanilla, Chair, Rep. P. Chong, Vice Chair, and members of the House Committee on Housing;

Rep. K. Ito, Chair, Rep. S. Har, Vice Chair, and members of the House Committee on Water, land, and Ocean Resources;

FROM:

Theresa Sale

HEARING: Wednesday, February 3, 2010 10:00am CR: 325

Aloha Chairs Cabanilla and Ito, Vice Chairs Chong and Har, and committee members:

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FROM:

Fiailoa Iwanani

HEARING: Wednesday, February 3, 2010 10:00am CR: 325

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FROM:

Sam *Ward*

HEARING: Wednesday, February 3, 2010 10:00am CR: 325

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Sam Ward

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HB 2488: RELATING TO HOMELESS**

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Rep. K. Ito, Chair, Rep. S. Har, Vice Chair, and members of the House Committee on Water, land, and Ocean Resources;

FROM: Kalela Sale

HEARING: Wednesday, February 3, 2010 10:00am CR: 325

Aloha Chairs Cabanilla and Ito, Vice Chairs Chong and Har, and committee members:

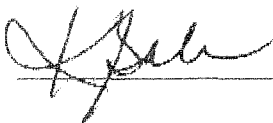
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FROM:

Susan Gordon

HEARING: Wednesday, February 3, 2010 10:00am CR: 325

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Rep. K. Ito, Chair, Rep. S. Har, Vice Chair, and members of the House Committee on Water, land, and Ocean Resources;

FROM: CASSIE YOCKMAN

HEARING: Wednesday, February 3, 2010 10:00am CR: 325

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FROM:

LORIN FIRM

HEARING: Wednesday, February 3, 2010 10:00am CR: 325

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Rep. K. Ito, Chair, Rep. S. Har, Vice Chair, and members of the House Committee on Water, land, and Ocean Resources;

FROM:

Raymond Kalant

HEARING: Wednesday, February 3, 2010 10:00am CR: 325

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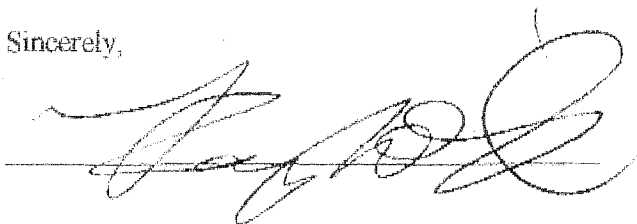
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FROM:

LEONARD CANSILOG

HEARING: Wednesday, February 3, 2010 10:00am CR: 325

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HB 2488: RELATING TO HOMELESS

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FROM: SAMUEL J. MEDRINS

HEARING: Wednesday, February 3, 2010 10:00am CR: 325

Aloha Chairs Cabanilla and Ito, Vice Chairs Chong and Har, and committee members:

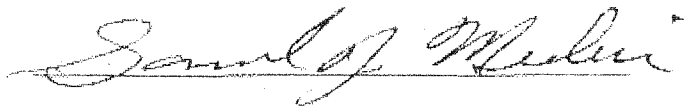
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FROM: Ed Kawana

HEARING: Wednesday, February 3, 2010 10:00am CR: 325

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FROM:

Jane Rafael

HEARING: Wednesday, February 3, 2010 10:00am CR: 325

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FROM: Sandra L. Sumrith

HEARING: Wednesday, February 3, 2010 10:00am CR: 325

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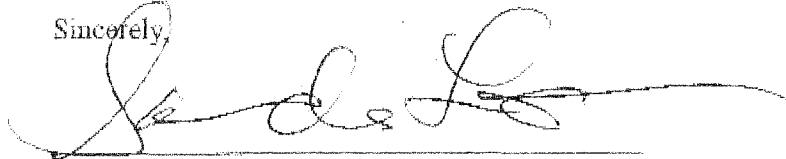
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FROM: Benjamin F. Zablou

HEARING: Wednesday, February 3, 2010 10:00am CR: 325

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NOVA LYNN LANGSTON

HEARING: Wednesday, February 3, 2010 10:00am CR: 325

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FROM:

Alvin A. Avelino

HEARING: Wednesday, February 3, 2010 10:00am CR: 325

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FROM:

Paul J. Das Regelsdorf

HEARING: Wednesday, February 3, 2010 10:00am CR: 325

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FROM:

Daniel Maviz

HEARING: Wednesday, February 3, 2010 10:00am CR: 325

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FROM: Clayton Hanohano

HEARING: Wednesday, February 3, 2010 10:00am CR: 325

Aloha Chairs Cabanilla and Ito, Vice Chairs Chong and Har, and committee members:

Mahalo for the opportunity to provide testimony on HB2488 relating to the homeless. I'm a houseless person, residing on a park in Waianae and I SUPPORT this bill with CHANGES.

PLEASE KEEP FUNDS SET ASIDE TO HELP WITH THE MAINTNENACE OF THE PARK, BUT CHANGE THE LANGUAGE BECAUSE WHAT IS IN THE BILL ISN'T WHAT IS HAPPENING OUT THERE ON THE PARKS.

The city has been closing parks and now will be prohibiting tents and shopping carts on parks without permits. How is your law going to change the city's law? Also the park does not allow pets, how will this change? The state and city government need to have clear communication on this kind of laws that will give funds to help the homeless in the parks if not we will continue to be confused and blamed for not trying to work with the parks and government.

Thank you for your time and hearing my concerns. I truly hope that we can develop clear systems of communication between all levels of our government. Should you have any questions a message can be left at 696-5667.

Sincerely,

Clayton Hanohano

TESTIMONY - SUPPORT WITH CHANGES**HB 2488: RELATING TO HOMELESS**

TO: Rep. R. Cabanilla, Chair, Rep. P. Chong, Vice Chair, and members of the House Committee on Housing;

Rep. K. Ito, Chair, Rep. S. Har, Vice Chair, and members of the House Committee on Water, Land, and Ocean Resources;

FROM:

Kathryn Culla

HEARING: Wednesday, February 3, 2010 10:00am CR: 325

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Rep. K. Ito, Chair, Rep. S. Har, Vice Chair, and members of the House Committee on Water, land, and Ocean Resources;

FROM:

Tammy A. Anwehi

HEARING: Wednesday, February 3, 2010 10:00am CR: 325

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Tammy A. Anwehi

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FROM:



HEARING: Wednesday, February 3, 2010 10:00am CR: 325

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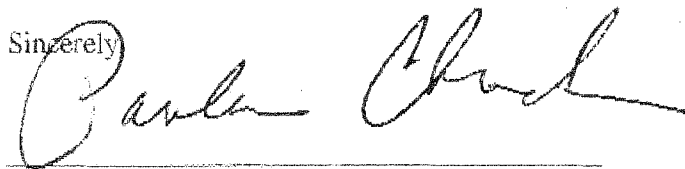
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FROM: Pualahuani L. Antes

HEARING: Wednesday, February 3, 2010 10:00am CR: 325

Aloha Chairs Cabanilla and Ito, Vice Chairs Chong and Har, and committee members:

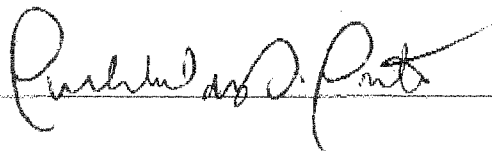
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Rep. K. Ito, Chair, Rep. S. Har, Vice Chair, and members of the House Committee on Water, land, and Ocean Resources;

FROM: KAMAHA'O H. K. SPENCER

HEARING: Wednesday, February 3, 2010 10:00am CR: 325

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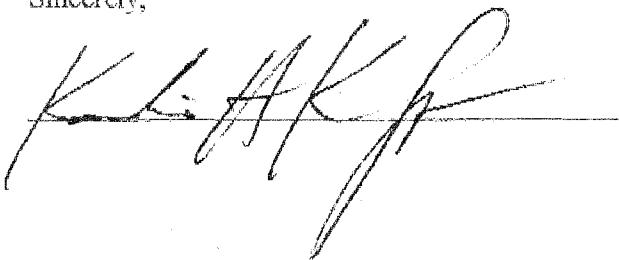
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TO: Rep. R. Cabanilla, Chair, Rep. P. Chong, Vice Chair, and members of the House Committee on Housing;

Rep. K. Ito, Chair, Rep. S. Har, Vice Chair, and members of the House Committee on Water, land, and Ocean Resources;

FROM:

CARL K. TILTON

HEARING: Wednesday, February 3, 2010 10:00am CR: 325

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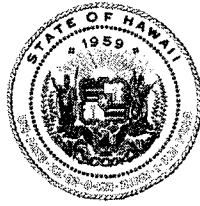
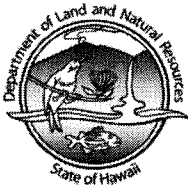
From: mailinglist@capitol.hawaii.gov
Sent: Monday, February 01, 2010 11:38 AM
To: HSGtestimony
Cc: Tracy.S.Oshiro@hawaii.gov
Subject: Testimony for HB2488 on 2/3/2010 10:00:00 AM
Attachments: HB2488_LNR_02-03-10_HSG-WLO..pdf

Testimony for HSG/WLO 2/3/2010 10:00:00 AM HB2488

Conference room: 325
Testifier position: oppose
Testifier will be present: Yes
Submitted by: Tracy Oshiro
Organization: DLNR
Address: 1151 Punchbowl Street Honolulu, HI 96813
Phone: 587-1495
E-mail: Tracy.S.Oshiro@hawaii.gov
Submitted on: 2/1/2010

Comments:

LINDA LINGLE
GOVERNOR OF HAWAII



**STATE OF HAWAII
DEPARTMENT OF LAND AND NATURAL RESOURCES**

POST OFFICE BOX 621
HONOLULU, HAWAII 96809

LAURA H. THIELEN
CHAIRPERSON
BOARD OF LAND AND NATURAL RESOURCES
COMMISSION ON WATER RESOURCE MANAGEMENT

RUSSELL Y. TSUJI
FIRST DEPUTY

KEN C. KAWAHARA
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

**Department of Land and Natural Resources
Testimony Transmittal Cover Sheet**

Date Submitted: February 1, 2010

Testifier's Name/Title: Dan Quinn, State Parks Division Administrator

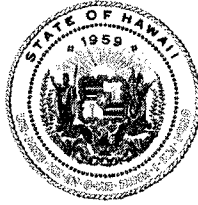
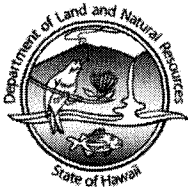
Committee Name: HOUSE COMMITTEE ON HOUSING AND WATER, LAND, & OCEAN
RESOURCES (HSG-WLO)

Day and Date: Wednesday, February 3, 2010
Time/Location: 10:00 AM, Conference, Room 325

Measure Number: HB 2488 RELATING TO THE HOMELESS.

Number of Copies: 25 (including original) to Room 404 in the State Capitol

LINDA LINGLE
GOVERNOR OF HAWAII



**STATE OF HAWAII
DEPARTMENT OF LAND AND NATURAL RESOURCES**

POST OFFICE BOX 621
HONOLULU, HAWAII 96809

**Testimony of
LAURA H. THIELEN
Chairperson**

**Before the House Committees on
HOUSING
and
WATER, LAND, & OCEAN RESOURCES**

**Wednesday, February 3, 2010
10:00 AM
State Capitol, Conference Room 325**

**In consideration of
HOUSE BILL 2488
RELATING TO THE HOMELESS**

House Bill 2488 would increase by 10%, the Conveyance Tax on the sale of luxury homes over \$700,000 to finance the purchase and maintenance of state parks to serve the homeless. The Department of Land and Natural Resources (Department) does not support the acquisition of additional land in state parks for the purpose of this bill.

The Department believes the State needs to increase resources to better manage the existing parks under our control, and the Department has launched an ambitious effort to do so under the Recreational Renaissance initiative. State parks are areas of historic interest or immense scenic beauty. Given that they are visited by approximately 6 million tourists per year, the Department does not think state parks are appropriate places to house the homeless.

LAURA H. THIELEN
CHAIRPERSON
BOARD OF LAND AND NATURAL RESOURCES
COMMISSION ON WATER RESOURCE MANAGEMENT

RUSSELL Y. TSUJI
FIRST DEPUTY

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KAHOOLAWE ISLAND RESERVE COMMISSION
LAND
STATE PARKS

Linda Lingle
GOVERNOR



KAREN SEDDON
EXECUTIVE DIRECTOR

STATE OF HAWAII

DEPARTMENT OF BUSINESS, ECONOMIC DEVELOPMENT AND TOURISM
HAWAII HOUSING FINANCE AND DEVELOPMENT CORPORATION
677 QUEEN STREET, SUITE 300
Honolulu, Hawaii 96813
FAX: (808) 587-0600

IN REPLY REFER TO

Statement of
Karen Seddon
Hawaii Housing Finance and Development Corporation
Before the

HOUSE COMMITTEE ON HOUSING
HOUSE COMMITTEE ON WATER, LAND & OCEAN RESOURCES

February 3, 2009, 10:00 a.m.
Room 325, State Capitol

In consideration of
H.B. 2488
RELATING TO THE HOMELESS.

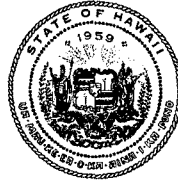
The HHFDC opposes H.B. 2488 for the following reasons. First, we oppose the proposed increase in the conveyance tax rate in this bill, especially in light of the fact that the rate was already increased this past year. Second, and more importantly, we are concerned that section 4 of this bill, which proposes that 10 percent of conveyance taxes collected on properties at least \$700,000 in value will detrimentally impact the dedicated revenue stream to the Rental Housing Trust Fund (RHTF).

The RHTF provides "equity gap" low-interest loans or grants to qualified owners and developers constructing affordable rental housing units. The RHTF's sole dedicated financing source is a share of the conveyance tax. At the current conveyance tax rate, we anticipate that the RHTF will receive approximately \$6,000,000 in FY 2010. Unfortunately, it would take at least \$10,000,000 in available funds to fully leverage the State's annual per capita allocation of Federal Low-Income Housing Tax Credits. We are very concerned that additional allocation of conveyance tax revenues to other programs, no matter how worthy, will adversely impact our ability to finance much-needed permanent rental housing for low-income families.

Thank you for the opportunity to testify.

LINDA LINGLE
GOVERNOR

JAMES R. AIONA, JR.
LT. GOVERNOR



KURT KAWAFUCHI
DIRECTOR OF TAXATION

SANDRA L. YAHIRO
DEPUTY DIRECTOR

STATE OF HAWAII
DEPARTMENT OF TAXATION
P.O. BOX 259
HONOLULU, HAWAII 96809

PHONE NO: (808) 587-1510
FAX NO: (808) 587-1560

**HOUSE COMMITTEES ON HOUSING AND
WATER, LAND, & OCEAN RESOURCES
TESTIMONY REGARDING HB 2488
RELATING TO THE HOMELESS**

*****WRITTEN TESTIMONY ONLY*****

TESTIFIER: KURT KAWAFUCHI, DIRECTOR OF TAXATION (OR DESIGNEE)

DATE: FEBRUARY 3, 2010

TIME: 10AM

ROOM: 325

This measure, among other things, increases the conveyance tax on the sale of "luxury" homes over \$700,000 to finance the purchase and maintenance of state parks to serve the homeless.

The Department of Taxation (Department) opposes this measure as an unwarranted tax increase.

I. THE ISSUE OF PROVIDING HOMELESS SERVICES IS IMPORTANT.

The Department recognizes that providing shelter and services to the homeless is an important issue; however these priorities and projects must be budgeted and prioritized just like every other state expenditure through the use of general funds rather than earmarks and diversions of tax revenues.

II. OPPOSED TO INCREASING THE CONVEYANCE TAX

The Department is opposed to the conveyance tax increase in this measure because ultimately the increase will merely make property prices more expensive. Taxes such as the conveyance tax will be recovered through the sales price of the property. This will not help in alleviating the already high real property prices in Hawaii.

Moreover, the Department is very concerned with the characterization that a \$700,000 home in Hawaii is somehow "luxurious." It is the Department's understanding that the average single family home in Hawaii costs well over \$600,000. This measure has the effect of unnecessarily impacting ordinary middle-class Hawaii residents struggling to make ends meet. The \$1,000,000 level would be more appropriate.

III. REVENUE IMPACT

This legislation will result in the following revenue gains:

- **General Fund:** Annual revenue gain is estimated at \$1.5 million for FY 2011 & FY 2012, and \$1.1 million for FY 2013 & after.
- **Special Fund:** The annual special funds will increase as follows:

(in \$million)	FY 2011 & FY 2012	FY 2013 & After
Parks for Homeless Fund	\$0.4	\$0.4
Land Conservation Fund	\$0.3	\$0.3
Rental Housing Fund	\$0.8	\$1.0
Natural Area Fund	\$0.6	\$0.8



February 3, 2010

The Honorable Ken Ito, Chair
Committee on Water, Land and Ocean Resources
The Honorable Rida Cabanilla, Chair
Committee on Housing
State House of Representatives
State Capitol, Room 325
Honolulu, Hawaii 96813

Dear Chairs Ito and Cabanilla, and Members:

Subject: House Bill No. HB 2488 Relating to Homeless

My name is Jim Tollefson, President of the Chamber of Commerce of Hawaii. The Chamber of Commerce of Hawaii works on behalf of its members and the entire business community to:

- Improve the state's economic climate
- Help businesses thrive

The Chamber opposes H.B. No. 2488.

The bill proposes to amend Chapter 247-2 HRS by amending the basis and rate of tax imposed in the conveyance tax. The result would be an increase of 10% in the conveyance tax on the sale of homes over \$700,000 to finance the purchase and maintenance of state parks to serve the homeless.

Each year there are various innovative attempts to increase revenues to the State or counties through various fees, exactions and taxes. As the economy continues to deteriorate and tax revenues shrink, there is an inverse relationship in the number of proposals to increase government revenues.

The conveyance tax has been a convenient mechanism in the past to raise revenues perhaps due to the fact there is no organized representative for future prospective buyers of real estate. The conveyance tax should be limited to what it is intended for, which is to cover the cost of recording sales transactions for real estate in Hawaii. There is no rational nexus for the conveyance tax to be used for:

1. Acquisition and maintenance of natural resource lands;
2. Deposits into the state's Rental Housing Trust fund; and,
3. Acquisition and Maintenance of lands in the State's Natural Reserve Areas.

Currently, 55% to 60% of the conveyance tax goes to these programs with the remaining 40% to 45% going to the general fund from which a portion is appropriated to the Bureau of Conveyance.

If these public purposes, as well as the new purpose proposed in this bill, are “priorities” then perhaps existing government funded programs that are not priorities should be eliminated and funds reorganized around the new government priorities. A real priority should be to either efficientize the Bureau of Conveyances and Land Court system or to privatize their activities. Land Court recording delays can now be six months or more. The increased economic activity generated by prompt recordation of subdivisions and other conveyances would act to increase employment in our community and to reduce the number of homeless. This would be a more rational and reasonable public policy decision than simply increasing the conveyance tax to be used for unrelated purposes.

We strongly oppose HB 2488.

Thank you for this opportunity to express our views.

From: Tina Desuacido [tina500@juno.com]
Sent: Tuesday, February 02, 2010 10:18 AM
To: HSGtestimony
Subject: Tax Foundation Testimony
Attachments: h2488-10.pdf

TRANSMISSION OF TESTIMONY

Date: Tuesday, February 2, 2010
To: House Committee on Housing
House Committee on Water, Land & Ocean Resources
From: Tax Foundation of Hawaii

TOTAL PAGES - 3

For: Rep. Rida Cabanilla, Chair
Rep. Ken Ito, Chair
Testifier: Lowell L. Kalapa, President - Tax Foundation of Hawaii

(Mr. Kalapa will not appear in person at the hearing.)

Date of Hearing: February 3, 2010

Time of Hearing: 10:00 am

HB 2488 - Relating to The Homeless (3 pages)

Number of Copies - 25

Thank you.

TAXBILLSERVICE

126 Queen Street, Suite 304

TAX FOUNDATION OF HAWAII

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: CONVEYANCE, Increase rate, disposition for parks for homeless special fund

BILL NUMBER: HB 2488

INTRODUCED BY: Cabanilla, Awana, Hanohano, Mizuno, Shimabukuro and 3 Democrats

BRIEF SUMMARY: Amends HRS section 247-2 to propose the following conveyance tax rates for properties (eligible for a home exemption as well as all non-residential property):

<u>Rate Per \$100</u>	<u>Property Value</u>
.20	\$ 600,000 but less than \$700,000
.22	\$ 700,000 but less than \$1,000,000
.33	\$1,000,000 but less than \$2,000,000
.55	\$2,000,000 but less than \$4,000,000
.77	\$4,000,000 but less than \$6,000,000
.99	\$6,000,000 but less than \$10,000,000; and
1.10	\$10,000,000 and greater.

Proposes the following conveyance tax rates for residential properties ineligible for a home exemption:

<u>Rate Per \$100</u>	<u>Property Value</u>
.25	\$ 600,000 but less than \$700,000
.28	\$ 700,000 but less than \$1,000,000
.44	\$1,000,000 but less than \$2,000,000
.66	\$2,000,000 but less than \$4,000,000
.94	\$4,000,000 but less than \$6,000,000
1.21	\$6,000,000 but less than \$10,000,000; and
1.38	\$10,000,000 and greater

Amends HRS section 247-7 to provide that 10% of conveyance taxes collected under the above rates for properties valued at \$700,000 or over shall be deposited into the parks for homeless special fund before any of the other dispositions are made.

Adds a new section to HRS chapter 184 to establish a parks for homeless special fund into which shall be deposited the designated portion of the conveyance tax. The fund shall be administered by the finance department of any county with a population greater than 500,000 that receives funds under this section, and shall be used to acquire, convert, or maintain parks under the jurisdiction of the department to service the homeless, including providing open structures or shelters to protect park users from the wind and rain, providing basic services such as showers, toilets, drinking fountains, coin-operated washers and dryers, lockers, and providing accommodations for overnight camping, one shopping cart per person for personal possessions, and not more than one small pet.

EFFECTIVE DATE: Upon approval

STAFF COMMENTS: The proposed measure increases the conveyance tax on properties valued at \$700,000 or over, and establishes a parks for homeless special fund which shall be used to transform areas of parks into shelters for the homeless. While the measure proposes another tap of the conveyance tax revenues, it should be noted that as with any earmarking, the legislature will be giving their stamp of approval for another “automatic funding” mechanism for the particular program - the parks for homeless special fund. It should be noted that while funds would be diverted to the fund without any legislative intervention, they will also avoid legislative scrutiny, and it will be difficult to ascertain the effectiveness of the program. It would also be difficult to ascertain whether or not the fund has too little or too much revenue.

Further, while this measure also proposes to increase the conveyance tax rates, it should be remembered that the conveyance tax is one of the least dependable sources upon which to rely for funding with collections rising and falling with the fortunes of the real estate market. Any amount collected under this tax will depend on activity in the real estate market. As the housing market slows down, revenues may not be sufficient to meet the expectations of the fund. If the additional revenues are not sufficient or another “important” program needs funding, will the conveyance tax be increased to generate even more revenue?

While the conveyance tax increase appears to target properties valued at \$700,000, it should be remembered that this schedule also applies to non-residential properties covering everything from a mom and pop supermarket in Waialua to the Ala Moana Shopping Center to the car repair shop in Kaka’ako to the farm lot in Waimanalo. Thus, this proposal makes it even more expensive to do business in Hawaii. At a time when other committees of the legislature are hearing legislation to spur economic activity, this measure does just the opposite. And where do these legislators believe the purchasers of these properties will find the resources to pay these additional funds? Or in the case of businesses, they will have to either charge higher prices for the goods and services they produce or keep their production costs in control which in many cases means paying their employees less.

Moreover, the sponsors of this particular bill probably have never purchased their own home as they seem to believe that those who can afford to purchase a \$600,000 single family are the truly wealthy and capable of withstanding another jerk with a higher conveyance tax. On Oahu, the median price of a single family home has bounced back and forth over the \$600,000 mark. Families purchasing new homes in the Kapolei and Ewa area are paying in the high \$500 thousand range or more. Given the high tax burden already imposed on Hawaii residents, this proposal is arrogant to assume that more money can be extracted from the economy to pay for another state program which obviously has been given little thought insofar as solutions. Thus, this measure represents another grab for money which lawmakers believe will “solve” the homeless problem while truly not understanding the economic crisis that has caused so many to be homeless.

If the legislature deems that the provision of homeless shelters is of such a high priority, then it should maintain the accountability for these funds by appropriating the funds as it does with other programs. Earmarking revenues merely absolves elected officials from setting priorities. When the legislature dipped into housing special funds to maintain funding for programs like education and social services, that was poor tax policy. So, for example, because the housing market slowed in 2008, the rental housing trust fund realized only \$21 million in FY 2008 as compared to the \$23 million it received in the

HB 2488 - Continued

prior year. If asked, housing officials would probably say that is not enough to carry out their mandate, thus the program is underfunded. If the money were appropriated, lawmakers could then evaluate the real or actual needs of this particular program.

If the legislature deems any of the programs for which conveyance tax revenues are earmarked to be such a high priority, then it should maintain the accountability for these funds by appropriating the funds as it does with other programs. When general fund revenues wane, will elected officials once more dip into special funds or repeal this earmarking or in the alternative raise taxes? Earmarking revenues restricts the flexibility in utilizing these revenues. This measure underscores the unwillingness of legislators to be held accountable for their actions.

Digested 2/2/10

From: Aron Espinueva [AEspinueva@hawaii Realtors.com]
Sent: Tuesday, February 02, 2010 2:21 PM
To: HSGtestimony
Subject: Testimony: 02.03.10 HB2488 CTax - HSG-WLO
Attachments: 02.03.10 HB2488 CTax - HSG-WLO.pdf

Aloha,

Attached is testimony **opposing H.B. 2488** from the Hawai'i Association of REALTORS®.

Testifiers Name/Org: Craig Hirai, Hawai'i Association of REALTORS®
Committee: House Committee on Housing
House Committee on Water, Land and Ocean Resources
Hearing Date/Time: ~~Monday, February 1, 2010 at 8:45 a.m.~~
Measure Number: H.B. 2488
Copies Requested: Transmitting via e-mail, no copies requested.

Thank you for your time.

Sincerely,
Aron

Aron Espinueva

Government Affairs Specialist
Hawai'i Association of REALTORS®
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February 2, 2010

The Honorable Rida Cabanilla, Chair

House Committee on Ways and Means

The Honorable Ken Ito, Chair

House Committee on Water, Land and Natural Resources

State Capitol, Room 325

Honolulu, Hawaii 96813

RE: H.B. 2488 Relating to the Homeless

HEARING: Wednesday, February 3, 2010 at 10:00 a.m.

Aloha Chair Cabanilla, Chair Ito and Members of the Joint Committees:

I am Craig Hirai, a member of the Subcommittee on Taxation and Finance, here to testify on behalf of the Hawai'i Association of REALTORS® ("HAR"), the voice of real estate in Hawai'i, and its 8,800 members in Hawai'i. HAR **opposes** H.B. 2488 which increases by 10% the Conveyance Tax on sales of real property over \$700,000 to finance the purchase and maintenance of parks to serve the homeless on Oahu.

As proposed, the Conveyance Tax increase will apply to the conveyance of multi-family rentals, land for residential subdivisions, mixed-income and multi-use properties, commercial properties, resort properties, and agricultural lands, as well as condominium and single-family homes. HAR believes that, while the parks for homeless special fund may have value, the Conveyance Tax increases set forth in H.B. 2488 will again increase the already high cost of housing, living and doing business in Hawaii.

In 2005, the Conveyance Tax was increased on 1) the sale of realty for all transfers or conveyance of realty or any interest (i.e. commercial, timeshare, agricultural, industrial, etc, and condominium or single family residence for which the purchaser is eligible for a county homeowner's exemption) and 2) the sale of a condominium or single family residence for which the purchaser is ineligible for a county homeowner's exemption.

In 2009, the Legislature increased the Conveyance Tax on 1) the sale of realty from 30 cents per \$100 (.30%) for properties over \$1,000,000 to a maximum of \$1.00 (1%) per \$100 for properties over \$10,000,000 -- an increase of over 333%, and 2) the sale of a property ineligible for a county homeowner exemption from 30 cents per \$100 to \$1.25 per \$100 (1.25%) -- an increase of over 416.66%.

Section 3 of H.B. 2488 increases the Conveyance Tax by an additional 10% across the various Conveyance Tax brackets that were just drastically increased in 2009.

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The Conveyance Tax applies whether or not a property is sold at a gain or a loss and (as opposed to the Real Property Tax.) Please note also that the Conveyance Tax under H.B. 2488 has the effect of reducing the value of a \$10,000,001 commercial property to a business owner by \$138,000 (the 1.38% Conveyance Tax on the sale of property ineligible for a county homeowner's exemption).

Mahalo for the opportunity to testify.

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