

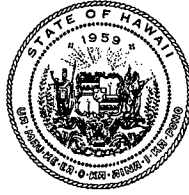
HB 2850,

HD1

Testimony

LINDA LINGLE
GOVERNOR

JAMES R. AIONA, JR.
LT. GOVERNOR



KURT KAWAFUCHI
DIRECTOR OF TAXATION

STANLEY SHIRAKI
DEPUTY DIRECTOR

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

PHONE NO: (808) 587-1510
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**SENATE COMMITTEE ON WAYS & MEANS
TESTIMONY REGARDING HB 2850 HD 1
RELATING TO THE LIQUOR TAX**

TESTIFIER: KURT KAWAFUCHI, DIRECTOR OF TAXATION (OR DESIGNEE)
DATE: MARCH 23, 2010
TIME: 9:30AM
ROOM: 211

This measure temporarily increases the liquor tax from July 1, 2010 until June 30, 2015.

The Department of Taxation (Department) **opposes the tax increase** contained in this measure and recommends that this measure be held.

A TAX INCREASE—The Department opposes this tax increase. The Department does not support tax increases, especially increases that will simply increase the costs to consumers at a time when taxpayers cannot afford such increases. This tax is highly regressive and will impact the poor the most.

REVENUE IMPACT—Assuming a \$0.10 increase per wine gallon for all categories, this bill will result in a revenue gain of approximately \$3.8 million/year.

March 22, 2010

Senator Donna Mercado Kim
Hawaii State Capitol

Senator Kim,

I am the Vice-President and General Manager for Anheuser-Busch Sales of Hawaii. I am writing to you today to let you know that I oppose any increase in the beer tax.

Our company operates five distribution centers throughout the state and currently employs about 235 residents of Hawaii. Prior to the current recession, we employed 265 employees. If there is an increase in the beer tax, we will need to layoff an estimated 12 to 15 more employees statewide.

We currently pay \$12 million in taxes to the state. The excise tax currently placed on beer in Hawaii is the second highest in the country.

A tax on beer will also effect employment at retail outlets that sell beer such as bars, restaurants, grocery stores, mom and pop liquors stores, etc..

Our industry beer sales declined 3.5% in 2009 due to the decline in tourism and the recession. This decline equaled a reduction of beer sales in the state of 490,000 cases and \$9 million dollars in revenue.

Our industry cannot sustain a tax increase as it is already weathering the perfect storm of declining tourism and a recession.

A tax on beer is a regressive tax as it hits lower income residents who make up the majority of our customers.

This is the wrong tax, on the wrong people, at the wrong time.

Sincerely,



Chad Hoffmeister
Vice-President and General Manager
Anheuser-Busch Sales of Hawaii
808-222-4266

*Senator Donna Mercado Kim
Hawaii State Capitol
415 South Beretania St.
Honolulu, HI 96813*

Senator Donna Mercado Kim:

I have made a good living being in the beer business and a higher tax would greatly affect that for me and for my family. For that reason I am asking you to oppose any increase in the excise tax.

A higher tax would negatively affect jobs from the brewers to the retailers - especially hurting the struggling restaurant and bar business.

This is the wrong tax, on the wrong people, at the wrong time.

*Sincerely,
Jeffrey Lam*

From: Big Island Brewhaus
To: WAM Testimony
Subject: WAM; public hearing on 03-23-10 9:30AM in conference room 211.
Date: Monday, March 22, 2010 4:27:36 PM

March 22, 2010

WAM; public hearing on 03-23-10 9:30AM in conference room 211.,

Aloha Senators and Representatives,

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax. I Strongly oppose an increase but rather favor a decrease in Liquor Tax for liquor produced within the State of Hawaii.

Our state already boasts the second highest excise tax rate on beer in the country, with only Alaska coming in higher. In fact, at \$.93 per gallon, Hawaii's bottled beer excise tax rate is 260% higher than the national average of \$.26 per gallon. Increasing liquor tax rates will absolutely cripple Hawaii's craft beer industry.

Less than 10 years ago, the State of Hawaii boasted a dozen craft breweries. Today, there are just five remaining. Producing beer in Hawaii is more expensive than producing it on the mainland by a factor of about 35 percent. All of us who are making this diversified industry grow have made large investments and sacrifices. We need assistance from our state, not additional burden.

With the proposed tax increase, the five local breweries that are producing approximately 20,000 barrels of beer will contribute a mere \$47,000 in additional income to the state budget – an insignificant drop in the state's budget bucket. However, that number means much more to our small, diversified businesses. The proposed tax increase will effectively stunt our growth, if not cripple us.

I would like to recommend that you follow the lead of the Federal Trade and Tax Bureau (TTB) along with 15 other states (**Alaska, Iowa, Kentucky, Michigan, Minnesota, Montana, New Mexico, New York, Ohio, Pennsylvania, Rhode Island, Texas, Washington, Wisconsin and Wyoming**) and create a Hawaii small brewer tax provision that would lower the current beer tax for beer produced in Hawaii, ensuring that our industry can survive. If Hawaii were to follow the same model as the TTB, the total impact would be approximately \$198,000 to the Hawaii tax collected

– insignificant to Hawaii but crucial to the survival of the Hawaii craft beer industry.

Big Island Brewhaus LLC is our family owned company which is presently operating a restaurant with plans to add a Brewery; (online later this summer). Though successful to date in this slow economy more tax burden could well change the bottom line of success or failure in our business. We have grown from 2 employees to 10 employees within 3 years and hope to continue to offer more growth to our community. We will always remain a small artisan company that relies on quality craftsmanship and the special sense of place by being manufactured in Hawaii; any small edge or benefit against imported brands can help create an economic ripple of growth within our island communities.

I welcome the opportunity to further discuss with you details of what other progressive states have already enacted to ensure the viability of their craft beer industries, and I invite you to visit our business the next time you find yourself on in Waimea on Hawaii's Big Island. I'd enjoy giving you a tour of our facility and explaining to you more about our unique industry.

Mahalo for your support,

Thomas Kerns, President, Big Island Brewhaus & Tako Taco Taqueria

64-1066 Mamalahoa Hwy., Kamuela, HI, 96743; 808-276-3301

Thomas Kerns
Big Island Brewhaus & Tako Taco Taqueria
64-1066 Mamalahoa Hwy.
Kamuela (Waimea) Big Island
Hawaii, 96743
BigIslandBrewhaus@Yahoo.com
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GOODSILL ANDERSON QUINN & STIFEL

A LIMITED LIABILITY LAW PARTNERSHIP LLP

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MEMORANDUM

TO: Senator Donna Mercado Kim
Chair, Committee on Ways and Means
Via Email: WAMTestimony@Capitol.hawaii.gov

FROM: Gary M. Slovin / Mihoko E. Ito

DATE: March 22, 2010

RE: **H.B. 2850, HD1 – Relating to The Liquor Tax**
Hearing: Tuesday, March 23, 2010 at 9:30 a.m.

Dear Chair Kim and Members of the Committee:

We submit this testimony on behalf of the Distilled Spirits Council of the United States (“DISCUS”). DISCUS is a national trade association representing producers and marketers of distilled spirits sold in the United States.

DISCUS **opposes** H.B. 2850, HD1. The bill seeks to temporarily increase the liquor tax rates during the period of July 1, 2010 to June 30, 2015.

This bill proposes increases to the liquor gallonage tax assessed on distilled spirits in the State. Distilled spirits are among the most heavily taxed consumer products in the United States and are already assessed significant taxes and fees in Hawai‘i. For a typical bottle of distilled spirits sold in Hawai‘i, 25% of the retail price goes to pay State and local taxes and fees. When factoring in federal taxes and other fees, 51% of the purchase price of each bottle of distilled spirits goes toward such taxes and fees.

Liquor tax increases drive down retail sales as consumers react to higher prices. This, in turn, negatively impacts many other industries critical to our economy, such as hospitality, tourism, and dining. A liquor tax increase of this magnitude may result in the loss of an estimated 100 jobs in Hawai‘i. Whether in the form of higher prices or job losses, an excessive liquor tax is counterproductive and will impact low to

March 22, 2010

Page 2

middle income taxpayers most. The tax increases proposed in this bill would hurt Hawai'i's economy.

For the reasons stated above, we respectfully ask that you hold H.B. 2850, HD1. Thank you for the opportunity to testify.

From: H. J. Sargent
To: Sen. Shan Tsutsui; Sen. J. Kalani English; WAM Testimony
Subject: Testimony HB 2850
Date: Sunday, March 21, 2010 6:42:22 AM

To the members of the Committee on Ways and Means:

This testimony is given in opposition to HB2850.

I am the founder of Haleakala Distillers, a craft distillery on Maui. Our small distillery competes worldwide against larger, better-funded distilleries owned by multi-billion dollar foreign conglomerates whose resources, compared to ours, may as well be unlimited.

We suffer many cost disadvantages unique to Hawai'i, among them very high energy costs, taxes, workers' compensation and transportation from the mainland for essential supplies. Even with modest markups, our products (more fully described at www.haleakaladistillers.com) are already more expensive than many imported alternatives. If taxes on our products are increased from the current levels, already the highest in the nation, to even higher levels, many visitors will simply choose not to buy them. As our products utilize local labor and farm crops, hurting our sales will hurt us, the growers of the crops and the local employees we have on the payroll.

Since our founding in 2003, we have grown from one part time person employed to 3 full-time on Maui, 4 part-time on Maui, 2 part-time on the Big Island and one on Lanai, for a total of ten employees statewide. Part of the workforce of our Oahu distributor is also employed, indirectly, to support our products. We are the first distillery to be founded in Hawai'i since the 1960's, and one of the few firms on Maui actually growing during the current recession.

If the legislature can refrain from passing new legislation which damages our prospects, our small company can potentially grow large enough to employ many of the unemployed persons laid off from failed firms Aloha Airlines, Maui Pineapple and many others. We produce one of the few products which is genuinely Hawai'ian in origin, consumed locally as an import substitute, and exported to the US Mainland and other markets. Hawai'i needs more value-added agricultural exports, not less.

If you pass HB2850 it will damage our company and our industry, costing the state many jobs. The loss of these jobs will cost significantly more, in our opinion, than any small gains in revenue which the proposed liquor tax increase might generate.

H. J. Sargent
Haleakala Distillers
Makawao, Maui, Hawai'i



March 22, 2010

Honorable Russell S. Kokubun
Second Senatorial District
415 S. Beretania Street
Honolulu, HI 96813

Senator Kokubun:

I am writing today to urge you to vote against the passage of HB2850.

Our state already boasts a prohibitively high excise tax rate on beer. In fact it is 260% higher than the national average. Increasing liquor tax rates will make an already phenomenally difficult situation worse for the producers that call Hawaii home. If you look at it from the perspective of a small brewer – Hawaii is THE HIGHEST taxed state on beer in the United States. Alaska has a higher rate – but provides a tax incentive to in-state production of a 68% lower tax rate on the first 60,000 barrels (1,860,000 gallons) of production.

Less than 10 years ago, the state of Hawaii boasted a dozen craft breweries. Today, there are just five remaining. The cost of brewing beer in Hawaii is 40% higher than producing it on the mainland and shipping it into the state. Currently the largest Hawaii based brewer produces the majority of their beer in Oregon and ships it to Hawaii. They made the decision over ten years ago to move the bulk of their production offshore to find a lower cost per unit was required to be competitive. They came to the rightful conclusion, at the time, that it was impossible to produce it profitably in Hawaii.

Hawaii Nui Brewing, currently the only brewer and bottler of beer in Hawaii, originated from the purchase of Keoki Brewing of Kauai in 2007. At the time of purchase, 40% of the company's annual Hawaii sales was produced in California and shipped to Hawaii. In 2009 we purchased Mehana Brewing and consolidated all of our operations in Hilo. By moving the bottling operations back to Hawaii last year we were able to create jobs and generate additional tax revenue for the State of Hawaii. However these investments were made during the worst economic period of our lifetime. To sustain the type of growth we have experienced in the past year we need assistance from our state government, not additional burden.

Recognizing that the State of Hawaii has a severe budget challenge, I would like the committee to introduce a two-tiered tax system covering in-state production and out of state production.

A reduction in the beer tax to the national average of 26 cents per gallon for beer produced in the state of Hawaii would allow the Hawaii brewing industry to remain price



275 East Kawili Street, Hilo, Hawai'i. 96740 808.934.8211-tel 808.961.9621-fax



competitive with beer produced out of state. Local Craft Brewers pay a variety of taxes and costs that out of state producers do not have to pay because they produce their products elsewhere. We create jobs in Hawaii; out of state producers do not. Hawaii Nui Brewing currently employs 16 residents on the Big Island and Oahu that pay taxes, raise their children and support the local economy.

I humbly request that we follow the lead of The Federal Trade and Tax Bureau (TTB) and 15 other states (Alaska, Iowa, Kentucky, Michigan, Minnesota, Montana, New Mexico, New York, Ohio, Pennsylvania, Rhode Island, Texas, Washington, Wisconsin and Wyoming) and create a Hawaii small brewer tax provision that lowers the current beer tax for beer produced in Hawaii; ensuring that our industry can not only survive but grow and create additional jobs. The federal government (TTB), which discounts the tax paid for small craft brewers that produce less than 60,000 Barrels, has utilized a tiered system for decades.

A vote to decrease taxes on the small brewers that make the tough decision to produce their products in Hawaii is long overdue and one that we need.

I look forward to the opportunity to further discuss with you details of what other states have already enacted to ensure the viability of their craft beer industries and invite you to visit our brewery the next time you find yourself in Hilo.

Mahalo for your support,

Keith Kinsey
President
Hawaii Nui Brewing
Hilo, Hawaii



Hawaii Nui Brewing.



275 East Kawili Street, Hilo, Hawai'i. 96740 808.934.8211-tel 808.961.9621-fax

From: Rich Tucciarone
To: WAM Testimony
Subject: OPPOSE HB 2850
Date: Saturday, March 20, 2010 2:37:50 PM

March 20, 2010

Aloha, Ways and Means Committee:

I am writing today to urge you to **vote against** the passage of the **HB2850**, Relating to the Liquor Tax.

Our state already boasts the second highest excise tax rate on beer in the country, with only Alaska coming in higher. In fact, at \$.93 per gallon, Hawaii's bottled beer excise tax rate is 260% higher than the national average of \$.26 per gallon. Increasing liquor tax rates will absolutely cripple Hawaii's craft beer industry.

Less than 10 years ago, the State of Hawaii boasted a dozen craft breweries. Today, there are just six remaining. Producing beer in Hawaii is more expensive than producing it on the mainland by a factor of about 35 percent. All of us who are making this diversified industry grow have made large investments and sacrifices. We need assistance from our state, not additional burden.

With the proposed tax increase, the six local breweries that are producing approximately 20,000 barrels of beer will contribute a mere \$47,000 in additional income to the state budget – an insignificant drop in the state's budget bucket. However, that number means much more to our small, diversified businesses. The proposed tax increase will effectively stunt our growth, if not cripple us.

I also would like to recommend that you follow the lead of the Federal Trade and Tax Bureau (TTB) along with 15 other states (Alaska, Iowa, Kentucky, Michigan, Minnesota, Montana, New Mexico, New York, Ohio, Pennsylvania, Rhode Island, Texas, Washington, Wisconsin and Wyoming) and create a Hawaii small brewer tax provision that would lower the current beer tax for beer produced in Hawaii, ensuring that our industry can survive and continue to provide jobs for Hawaii residents.

Kona Brewing Company alone employs 170 residents and has grown to be our country's 14th largest craft brewery. Consumer demand for American craft beer by small brewers has grown significantly in recent years. Despite this recent rise in demand, our small businesses are threatened by a surge of negative economic factors, including a nearly 40% increase in ingredient and operational costs in recent years and a deepening recession in the United States.

I invite you to visit our brewery the next time you find yourself on Hawaii's Big Island. I'd enjoy giving you a tour of our brewery and restaurant and explaining to you more about our unique industry.

Mahalo for your support,

Rich Tucciarone
VP Brewery Operations
Kona Brewing Company

March 22, 2010

Via Facsimile #586-6659

Honorable Donna Mercado Kim, Chair
Honorable Shan S. Tsutsui, Vice Chair
Committee on Ways and Means
The Senate
State Capitol
415 South King Street
Honolulu, Hawaii 96813

Re: H.B. No. 2850 relating to the Liquor Tax

Dear Chair Kim, Vice Chair Tsutsui, and Committee Members:

On behalf of the Hawaii Liquor Wholesalers Association ("HLWA"), we respectfully submit the following written testimony in opposition to H.B. No. 2850, relating to the liquor tax, which is to be heard by your Committee on Ways and Means on March 23, 2010. H.B. No. 2850 would increase the taxes payable on distilled spirits, sparkling wine, still wine, cooler beverages and beer. While we understand that the State government faces substantial fiscal issues, HLWA believes that H.B. No. 2850 is inappropriate and unworkable for several reasons.

First, Hawaii's tax rates on liquor already are among the highest in the country. For example, it has been estimated that, as of July 1, 2008, the median tax rate on wine in the country was \$3.75 per gallon, while Hawaii's existing tax rate is \$5.98 per gallon. It also has been indicated that Hawaii's tax on beer is the second highest in the country. Thus, Hawaii's residents already are burdened by high tax rates on liquor.

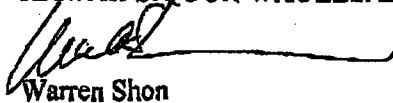
Second, particularly in a recessionary economy, consumption of alcoholic beverages is likely to be highly elastic or sensitive to changes in prices. Thus, increasing the taxes on liquor, especially if combined with an increase in the general excise tax, may result in decreases in consumption that offset anticipated increases in tax revenue.

Third, a significant portion of alcoholic beverages are consumed by visitors. While businesses in the tourist industry are being forced to lower rates to attract visitors during this economic recession, the transient accommodations tax was raised last year and there may be an increase in the general excise tax as well. Adding an increase in the liquor tax would only make the cost of a vacation even more expensive, and is counter-productive to attempts to stimulate the State's number one economic driver.

For the foregoing reasons, we respectively oppose H.B. No. 2850. Thank you for your consideration of the foregoing.

Very truly yours,

HAWAII LIQUOR WHOLESALERS ASSOCIATION



Warren Shon
Its Vice President



March 20, 2010

Honorable Members of the Ways and Means Committee
415 S. Beretania Street
Honolulu, HI 96813

Aloha, Honorable Members of the Ways and Means Committee:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax.

Our state already boasts the second highest excise tax rate on beer in the country, with only Alaska coming in higher. In fact, at \$.93 per gallon, Hawaii's bottled beer excise tax rate is 260% higher than the national average of \$.26 per gallon. Increasing liquor tax rates will absolutely cripple Hawaii's craft beer industry.

Less than 10 years ago, the State of Hawaii boasted a dozen craft breweries. Today, there are just five remaining. Producing beer in Hawaii is more expensive than producing it on the mainland by a factor of about 35 percent. All of us who are making this diversified industry grow have made large investments and sacrifices. We need assistance from our state, not additional burden.

With the proposed tax increase, the five local breweries that are producing approximately 20,000 barrels of beer will contribute a mere \$47,000 in additional income to the state budget – an insignificant drop in the state's budget bucket. However, that number means much more to our small, diversified businesses. The proposed tax increase will effectively stunt our growth, if not cripple us.

I would like to recommend that you follow the lead of the Federal Trade and Tax Bureau (TTB) along with 15 other states (Alaska, Iowa, Kentucky, Michigan, Minnesota, Montana, New Mexico, New York, Ohio, Pennsylvania, Rhode Island, Texas, Washington, Wisconsin and Wyoming) and create a Hawaii small brewer tax provision that would lower the current beer tax for beer produced in Hawaii, ensuring that our industry can survive. If Hawaii were to follow the same model as the TTB, the total impact would be approximately \$198,000 to the Hawaii tax collected – insignificant to Hawaii but crucial to the survival of the Hawaii craft beer industry.

Kona Brewing Company alone employs 170 residents and has grown to be our country's 14th largest craft brewery. Consumer demand for American craft beer by small brewers has grown significantly in recent years. Despite this recent rise in demand, our small businesses are threatened by a surge of negative economic factors, including a nearly 40% increase in ingredient and operational costs in recent years and a deepening recession in the United States.

I welcome the opportunity to further discuss with you details of what other progressive states have already enacted to ensure the viability of their craft beer industries, and I invite you to visit our brewery the next time you find yourself on Hawaii's Big Island. I'd enjoy giving you a tour of our facility and explaining to you more about our unique industry.

**A Fact Sheet on Small Brewers Tax Break –
How It Adds Up**

- As a progressive state that seeks to encourage hometown businesses survive, Hawaii should join the ranks.
- Producing beer in Hawaii is more expensive than producing it on the mainland by a factor of about 35 percent.
- Hawaii boasts the second highest excise tax rate on beer in the country, with only Alaska coming in higher.
- At \$.93 per gallon, Hawaii's excise tax rate is 260% higher than the national average of \$.26 per gallon.
- If Hawaii were to create a small brewer tax provision that followed the similar model as the Federal Small Brewers Tax rate break, *HI Package \$.35/gallon and \$.21/gallon draught*- the total impact would be \$198,000/yr to the Hawaii tax collected – a small amount to Hawaii's state budget but crucial to the survival of the Hawaii craft beer industry.
- More than a dozen states throughout the country offer their own tax provisions to small craft breweries. The following states already offer small craft breweries tax provisions Alaska, Iowa, Kentucky, Michigan, Minnesota, Montana, New Mexico, New York, Ohio, Pennsylvania, Rhode Island, Texas, Washington, Wisconsin, Wyoming

State	Discount	Limit	Brewery size in barrels
AK	\$.35 per gallon	First 60,000 barrels	Less than 2,000,000
IA	Tax rebate for small brewers that sell to Iowa retailers (no other info found)		
KY	50% tax credit (no other info found)	Beer sold in state	Less than 300,000
MI	\$2 rebate per barrel	First 30,000 barrels	Less than 50,000
MN	\$4.60 per barrel	First 25,000 barrels	Less than 100,000
MT	Progressive rate: 1. \$ 1. 30 per barrel on the first 5,000 barrels brewed each year, 2. \$ 2. 30 per barrel on the next 5,000 barrels, 3. \$ 3. 30 per barrel on the next 10,000 barrels, 4. \$ 4. 30 per barrel on all barrels above 20,000		Less than 100,000
NM	\$.33 per gallon	No limit	Less than 5,000
NY	First 200,000 barrels are tax exempt (no other info found)		
OH	credit against excise tax following year, and refund on any excise tax paid during current year, on up to a million barrels of beer distributed in Ohio.		Less than 1,000,000
PA	Excise tax credit up to \$200,000 for purchase of equipment		Less than 1.5 million
RI	Tax Expemption on first 100,000 barrels of beer (no other info found)		
TX	25% exemption	First 75,000	
WA	(no info found)		
WI	3.2 cents per gallon (50% discount)	First 50,000	Less than 300,000

STATE EXCISE TAX RATES ON BEER

RANK	STATE	TAX PER GALLON
1	Alaska	\$1.07
2	Hawaii	\$0.93
3	South Carolina	\$0.768
4	North Carolina	\$0.5318
5	Alabama	\$0.53
6	Florida	\$0.48
T6	Georgia	\$0.48
8	Mississippi	\$0.4268
T9	New Mexico	\$0.41
T9	Utah	\$0.41
11	Oklahoma	\$0.40
12	Maine	\$0.35
13	Louisiana	\$0.32
14	Nebraska	\$0.31
15	New Hampshire	\$0.30
16	South Dakota	\$0.27
17	Vermont	\$0.265
18	Washington	\$0.26
19	Virginia	\$0.2565
20	Arkansas	\$0.23
T21	California	\$0.20
T21	Connecticut	\$0.20
T21	Michigan	\$0.20
T21	Texas	\$0.20
25	Iowa	\$0.19
26	Illinois	\$0.185
T27	Kansas	\$0.18
T27	Ohio	\$0.18
T27	West Virginia	\$0.18
T30	Arizona	\$0.16
T30	Delaware	\$0.16
T30	Nevada	\$0.16
T30	North Dakota	\$0.16
T34	Idaho	\$0.15
T34	Minnesota	\$0.15
T36	Montana	\$0.14
T36	Tennessee	\$0.14
38	New Jersey	\$0.12
39	Indiana	\$0.115
T40	Massachusetts	\$0.11
T40	New York	\$0.11
T40	Rhode Island	\$0.11
T43	D.C.	\$0.09
T43	Maryland	\$0.09
T45	Colorado	\$0.08
T45	Kentucky	\$0.08
T45	Oregon	\$0.08
T45	Pennsylvania	\$0.08
T49	Missouri	\$0.06
T49	Wisconsin	\$0.06
51	Wyoming	\$0.02
Average		\$0.2576
Median		\$0.185

Updated in 2009



THE LEGISLATIVE CENTER

1188 Bishop Street, Ste. 1003
Honolulu, Hawaii 96813-3304
PHONE: (808) 537-4308 • FAX: (808)533-2739

March 23, 2010

Testimony To: Senate Committee on Ways and Means
Senator Donna Mercado Kim, Chair

Presented By: Tim Lyons, Legislative Liaison
Anheuser Busch Companies

Subject: H.B. 2850, HD 1 - RELATING TO THE LIQUOR TAX

Chair Mercado Kim and Members of the Committee:

I am Tim Lyons, Legislative Liaison for Anheuser Busch Companies and we oppose this bill. Of course, we assume the blanks will translate to an increase, not a decrease.

We understand that the state is in severe financial problems. We also understand that as legislators, particularly the Ways and Means Committee, you need to look for revenue sources wherever you can possibly find them. We also think however, that it is totally within your purview to take a look at the consequences of those tax increases.

In the case of liquor products, you are talking about products that are extremely price sensitive and have great elasticity. That is to say, the majority of people who consume our products are not alcoholics, but rather are casual drinkers. This means that they can do with or they can do without

and as history has shown throughout the nation, as the price goes up, sales go down. As sales go down, unemployment goes up.

We do not believe that in this economy, although it seems a perfectly natural reaction to increase taxes, that you also do not want to do anything that will promote more people losing their jobs or having their hours cut back based on reduced sales. A liquor tax increase of almost any nature will do that.

The Committee also needs to be reminded that what was originally proposed in this bill was almost a thirteen (13) percent increase on beer products. By our calculations the increases on beer proposed in this bill will result in \$4,400,000 less in retail sales, 37 direct employment jobs lost and 43 beer industry jobs, all for a gain of \$3.4 million more in the excise tax. In short, the liquor industry is not the "cash cow" as it once was. Sales were down before this recession even started and they have only continued in that direction. Last year, we sold 240,000 cases less...that is \$4.3 million dollars of lost sales. So we cut twenty (20) jobs.

While we know that everyone has to do their part in this kind of an economy, we are also of the belief that if you ask an industry to do too much from their part, that jobs will suffer and all we will achieve is more unemployment and less personal income.

Based on the above, we are opposed to this bill.

Thank you.

From: [Garrett W. Marrero](#)
To: [WAM Testimony](#)
Subject: *****SPAM***** HB 2850: LOCAL BREWER STRONGLY OPPOSES THIS BILL
Date: Sunday, March 21, 2010 8:29:51 PM
Importance: High

March 21, 2010

Ways and Means Committee
State of Hawaii
415 S. Beretania Street
Honolulu, HI 96813

Re: Strong opposition to HB2850

Aloha Senators:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers.

Currently Hawaii excise tax rate on beer is the second highest in the country. The third highest is more than 25% less than Hawaii. In fact, at \$.93 per gallon, Hawaii's packaged beer excise tax rate is 260% higher than the national average of \$.26 per gallon. Any increase in liquor tax rates will have an extremely negative effect on Hawaii's craft beer industry, beverage distributors AND consumers. In fact, a 10% increase in the current tax rate equates to a \$1.17 increase per six-pack of beer to the consumer.

Brewing in Hawaii is not easy. With skyrocketing fuel costs leading to highly priced shipping of necessary inputs and utility costs it is more than 35% higher to brew than our mainland counterparts. Brewers in Hawaii are not large multi-national corporations; we are family-owned small businesses, we are residents, we are supporters of local economy, we are constituents. Any additional burdens placed upon our businesses will have a likely effect of causing increases in export out of Hawaii, which could in very short time mean relocating the business outside of the State. It would be a shame to see further artisanal local brewers (or business of any kind in Hawaii) forced to close and leave the State they love due to the increase being sought.

To any of us the increase in tax is severe; however the proposed increase, the five remaining brewers will add less than \$50,000 additional income to the State. This is a miniscule amount to the State budget. The proposed tax increase will effectively stop our growth, and has the potential to keep new business from starting and could even cause some to close the doors.

I realize the severe shortfalls the budget is facing. The proposed legislation is not the answer. It has the potential to contribute a very small amount in the near term and will no doubt result in reducing the tax collected in the coming years as sales decline due to high relative pricing. The answer is to stimulate growth in our economy by supporting local small businesses. I would like to recommend that you follow the lead of the Federal Trade and Tax Bureau (TTB) along with 15 other states (Alaska, Iowa, Kentucky, Michigan, Minnesota, Montana, New Mexico, New York, Ohio, Pennsylvania, Rhode Island, Texas, Washington, Wisconsin and Wyoming) and create a Hawaii small brewer tax provision that would lower the current beer tax for beer produced in Hawaii, ensuring that our industry can survive. If Hawaii were to follow the same model as the TTB, the total impact would be approximately \$198,000 to the Hawaii tax collected – insignificant to Hawaii but crucial to the survival of the Hawaii craft beer industry.

Maui Brewing Co. currently employs 45 residents and continues to be recognized as one of the country's leading breweries in terms of quality and innovation winning more than 60 medals in just the past 3 years. We provide family level wages, stable employment, a safe and positive work environment, benefits including full medical, drug, dental, vision, life insurance and 401k. Where would our employees turn if we were not here? When prices increase to cover the rising taxes and the consumers choose cheap, low- quality products over 'buying local first' what do we tell the employee that is downsized into unemployment? We are fortunate to be growing in today's economy; this bill could change that.

I will look forward to discussing this matter further with you including our thoughts on impact and alternative solutions. Please be sure to contact me on your next visit to Maui; it would be wonderful to give you a tour of our brewery and brewpub.

Mahalo for your support,

Garrett W. Marrero

MAUI BREWING CO.

www.MauiBrewingCo.com

808.280.4687 cell

877.628.4273 MBC Order Line

Brewery: 910 Honoapiilani Hwy #55 Lahaina, HI 96761 808.661.6205

Brewpub: 4405 Honoapiilani Hwy #217 Lahaina, HI 96761 808.669.3474

kim5 - Deborah

From: Garrett W. Marrero [G@MauiBrewingCo.com]
Sent: Monday, March 22, 2010 10:19 AM
To: WAM Testimony
Subject: FW: save hawaiian brewery's OPPOSITION TO HB2850

Follow Up Flag: Follow up
Flag Status: Completed

I am forwarding this on behalf of Scott Freitas as his email keeps bouncing back from your server.

Mahalo.

Garrett W. Marrero
MAUI BREWING CO.

www.MauiBrewingCo.com

808.280.4687 cell

877.628.4273 MBC Order Line

Brewery: 910 Honoapiilani Hwy #55 Lahaina, HI 96761 808.661.6205

Brewpub: 4405 Honoapiilani Hwy #217 Lahaina, HI 96761 808.669.3474

----- Forwarded Message

From: Scott Freitas <scottf@mauibrewingco.com>
Organization: Maui Brewing Co.
Reply-To: Scott Freitas <scottf@mauibrewingco.com>
Date: Mon, 22 Mar 2010 10:14:30 -1000
To: Garrett Marrero <g@MauiBrewingCo.com>
Subject: FW: save hawaiian brewery's

Scott Freitas

MAUI BREWING CO.

www.MauiBrewingCo.com

877.628.4273 MBC Order Line

Brewery: 910 Honoapiilani Hwy #55 Lahaina, HI 96761 808.661.6205

Brewpub: 4405 Honoapiilani Hwy #217 Lahaina, HI 96761 808.669.3474

From: Scott Freitas [<mailto:scottf@MauiBrewingCo.com>]
Sent: Monday, March 22, 2010 9:15 AM
To: 'WAMTestimony@capital.hawaii.gov'
Subject: FW: save hawaiian brewery's

To Whom it May Concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

Although the State is facing severe financial troubles, careful consideration must be given to the fact that the very existence of the businesses affected by such a tax increase is in danger. The consequences will certainly outweigh the additional revenues expected by such an increase. If these businesses are choked by such an additional financial burden, there may soon be no businesses to tax. This tax will simply increase the costs to consumers at a time when taxpayers cannot afford such increases. The proposed increase in tax will add more than a dollar per six-pack of beer to the cost for the consumer. Further, I believe this will result in a decrease in sales rather than an increase in tax revenue and a loss of countless jobs within the State.

Please stop the beer tax increase and please consider providing a tax break similar to the Federal Small Brewers Tax Exemption for all beer produced in Hawaii. Twelve other states offer exemptions; with the decline in Hawaiian breweries over the last ten years it only makes good sense Hawaii should have one too. Its good for business and good for Hawaii.

Respectfully,

Scott Freitas

MAUI BREWING CO.

www.MauiBrewingCo.com

877.628.4273 MBC Order Line

Brewery: 910 Honoapiilani Hwy #55 Lahaina, HI 96761 808.661.6205

Brewpub: 4405 Honoapiilani Hwy #217 Lahaina, HI 96761 808.669.3474

----- End of Forwarded Message

kim5 - Deborah

From: Melanie Oxley [melanie@MauiBrewingCo.com]
Sent: Monday, March 22, 2010 10:43 AM
To: WAM Testimony
Subject: Opposition to HB2850

Importance: High

Follow Up Flag: Follow up
Flag Status: Completed

Aloha Senators:

I am writing to urge you to vote against the passage of the HB2850. I am certain that this bill will not result in increased revenue for the state.

Because Hawaii's state liquor tax is already the second highest in the country we have been encouraged to open new territories on the mainland instead of further expanding many week markets in the state of Hawaii. This is somewhat disturbing considering we would prefer to grow the local beer culture at home, and be honored to think we could grow our brand to mean what Primo meant to the locals years ago. As I'm sure you know, Hawaii's packaged beer excise tax rate is already 260% higher than the national average of \$.26 per gallon. Any increase in liquor tax rates will only cause us manufactures to produce less product for Hawaii's local economy, local beverage distributors AND local consumers. In today's economy we would be forced to pass the increased tax expenses onto our local customers; an increase I don't believe they will be willing to pay. You would be allowing non-local products to grow their exposure here, while forcing your local manufacturers to focus more on out-of-state markets. Furthermore, as our customer base grows on the mainland, and we continue to analyze the all-ready high expenses we take on to manufacture in Hawaii, I'm afraid as a business owner, I as many others, would have to considering moving production out of the state of Hawaii.

Producing any product in Hawaii is not easy. We already pay 35-40% more in expenses to brew than our mainland counterparts. We are a family-owned small business being pinched by our vendors, utility providers, insurance companies, etc., and now the state wants more taxes. I know our company has helped to facilitate the re-birth of craft beer on Maui, and in the state of Hawaii, I would hate to see that slip back due to pricing. It's nice that currently residence have, and can be proud of, their local breweries, wineries, and distillers.

Maui Brewing Co. wears its "Made in Maui" badge honorably, and I hope we are never pushed out of the state.

Mahalo for your time,

--
Melanie M. Oxley
MAUI BREWING CO.

www.MauiBrewingCo.com

808.669.3474 office/brewpub

Brewpub: 4405 Honoapiilani Hwy #217 Lahaina, HI 96761

Brewery: 910 Honoapiilani Hwy #55 Lahaina, HI 96761

TAXBILLSERVICE

126 Queen Street, Suite 304

TAX FOUNDATION OF HAWAII

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: LIQUOR, Increase tax

BILL NUMBER: HB 2850, HD-1

INTRODUCED BY: House Committee on Finance

BRIEF SUMMARY: Amends HRS section 244D-4 to increase the liquor tax rates effective July 1, 2010 to: \$___ per wine gallon on distilled spirits; \$___ per wine gallon on sparkling wine; \$___ per wine gallon on still wine; \$___ per wine gallon on cooler beverages; \$___ per wine gallon on beer other than draft; and \$___ per wine gallon on draft beer.

Repeals this act on June 30, 2015 and provides that section 3 that specifies the current rates in effect shall be reenacted on June 30, 2015.

EFFECTIVE DATE: July 1, 2020

STAFF COMMENTS: It appears that the proposed measure temporarily increases the tax rate on alcoholic beverages to generate additional revenues for the general fund to address the state's financial crisis.

It should be remembered that care should be exercised in attempting to generate additional revenues from specific excise taxes, like the liquor tax, as it should be noted that Hawaii's tax rates on these products are among the highest, if not the highest, in the nation. Such a hike will, no doubt, have an effect on behavioral responses and affect actual consumption of these products so instead of seeing growing collections from higher tax rates, lawmakers may just find that collections will drop due to its effect to discourage consumption.

Traditionally, much of the alcohol consumption in Hawaii was attributable to visitors; however, despite the decline in visitor arrivals and the decline in per capita visitor expenditures, liquor tax collections continue to rise. Thus, it appears that more of the burden of liquor taxes is falling on residents. Thus, much of the increase proposed in this bill will fall on residents who may react negatively to the increased cost of the product.

Rising cost of product will indeed have an effect on such products as seen with the programmed increases in the cigarette tax where the number of units consumed has turned downward with only the rising rates pushing the number of tax dollars collected upward.

Based on the statutory rates, currently more than half of the liquor tax collections is generated from the beer category followed by distilled spirits which accounts for about a quarter of the collections with still wines contributing just over 10% of the collections. Cooler beverages, which is comprised of categorical alcohol as its base and mixed with fruit juices or other non-alcoholic beverages, contributes the least in collections.

If consideration is being given to ask this tax to contribute to the solution of the budget gap, the first step might be to eliminate the cooler beverage category and assign the various types of cooler beverages to their respective alcohol category. Thus, cooler beverages that are distilled spirits based would be returned to that general category and those that are wine based to its respective category and those that are of beer origin to that respective category. Inasmuch as the cooler beverage rate is substantially lower than all three generic category rates, there would be an automatic increase in revenues without touching the basic category rates. The same could be done with draft beer by treating all beer beverages alike and again, because the draft rate is substantially lower than the generic beer category, there would also be an increase in collections. If the change in the rate on draft beer does not affect consumption, the increase in collections would be approximately \$1.1 million.

If the alternative is to increase each rate by a percentage, assuming that the increase in the tax and, thus, the retail price of the product does not affect consumption patterns, each percentage point increase in the respective rate is estimated at approximately a half million dollars. Since the share of the cooler beverage volume held by each base category of alcoholic beverage is not known, that change in the rate structure could not be ascertained.

It should be noted that when the conversion was made in taxing alcoholic beverages from an ad valorem basis to the current per unit basis, still wines were conferred with a rate that was substantially lower than what it was estimated to have been their fair share of what had been generated under the ad valorem system.

Digested 3/22/10

WAIANAЕ COAST COMPREHENSIVE
HEALTH CENTER



March 22, 2010

To: Senator Donna Mercado Kim, Chair, Committee on Ways and Means
Senators Shan S. Tsutsui, Vice Chair, Committee on Ways and Means
Members, Senate Committee on Ways and Means

Re: Strong Opposition to HB 2542, HD 1, Proposed SD 1: Relating to Non-General
Funds
Hearing: WAM, March 23, 2010 in Room 211 at 9:30 a.m.

Thank you for the opportunity to provide testimony in STRONG OPPOSITION to HB 2542, HD 1,
Proposed SD 1.

My name is Christy Inda, Director of the Preventive Health Department with the Waianae Coast
Comprehensive Health Center.

HB 2542, HD 1, Proposed SD 1 proposes to cap the balance of the Tobacco Prevention and
Control Trust Fund at \$7,000,000, with any amounts over the \$7,000,000 to go to be transferred
to the Rainy Day Fund.

Please do not divert funds away from Tobacco Prevention and Control programs. Our program
and efforts must continue to save lives and our State money. Our adult and youth smoking rates
are down because of the comprehensive efforts to have counter-marketing messages, youth
prevention programs, and quit-smoking classes. But we still have more work to do. Every year,
smoking costs Hawaii over half a billion dollars and the tobacco industry is spending \$42 million
to market their deadly products here.

The Waianae Coast Comprehensive Health Center serves the federally designated medically
underserved rural community of Wai`anae and surrounding communities in the Leeward and
Central regions of the island of Oahu. It is the mission of the Health Center to make available to
all residents of the Wai`anae district complete comprehensive health and related human
services regardless of the ability to pay.

The Wai`anae Coast has the highest smoking prevalence in the State, with about 30% of the
adult population being current smokers. E Malama I Kou Ha (care for your life-giving breath) is a
tobacco cessation program at the Health Center that is funded by the Tobacco Prevention and
Control Trust Fund and provides much-needed services to adult residents of the Leeward Coast,
particularly Native Hawaiians and homeless. Approximately 20% of Native Hawaiians and 70% of
homeless individuals regularly smoke tobacco. Furthermore, Native Hawaiians have greater lung
cancer incidence and mortality rates, more than any other ethnicity in the State. Through

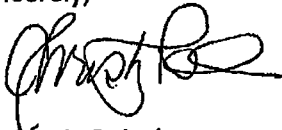
funding from the Tobacco Prevention and Control Trust Fund, we have been successfully implementing tobacco cessation and treatment programs in our community for nearly 15 years.

We hold classes on a regular basis at the Health Center and at two area homeless shelters. Our services are also requested on a quarterly basis at the Malama Recovery substance abuse program, and at least two other area homeless shelters. We serve a very vulnerable population. There are no other tobacco cessation programs on the Wai'anae Coast that offer free comprehensive tobacco cessation counseling and treatment services. In the last three years alone, we served nearly 700 individuals seeking tobacco cessation services. Fifty-five percent of those individuals completed our tobacco cessation program and of them, nearly 50% were tobacco-free six months after completing the program.

HB 2542, HD 1, Proposed SD 1 will prevent us from continuing to provide tobacco cessation services as we presently do, and have successfully done for nearly 15 years. We will likely see a rise in smoking rates among our Native Hawaiians and homeless members of the community, further worsening the health of this already health disparate community.

Please take out all language that would reduce funding for tobacco prevention and control. Thank you for the opportunity to provide testimony in strong opposition to HB 2542, HD 1, Proposed SD 1.

Sincerely,



Christy L. B. Inda
cinda@wcchc.com
(808) 697-3511
86-260 Farrington Highway
Waianae, HI 96792



WINE INSTITUTE

KATIE JACOY
WESTERN COUNSEL

March 23, 2010

TO: Senate Ways and Means Committee
Senator Donna Mercado Kim, Chair
Senator Shan S. Tsutui, Vice Chair

FROM: Katie Jacoy
Wine Institute

DATE: Tuesday, March 23, 2010
Conference Room 211
9:30 a.m.

RE: HB2850, HD1, Relating to the Liquor Tax

Chair Kim and Members of the Committee:

Wine Institute ("WI") is a public policy association representing 920 California wineries. WI opposes HB 2850, HD1, because it proposes to increase the liquor tax on all categories of alcoholic beverages, including wine. Any proposed tax increase per wine gallon will ultimately harm the responsible wine consumers in Hawaii by increasing the price of wine, which is difficult to bear during the current severe economic downturn. In this economy, none of the tiers – winery, distributor, or retailer/restaurant – are in the position to absorb any additional costs, so any increased tax will be passed on to the consumer. Since liquor taxes are marked up by the distributors and retailers as the wines move through the three-tier system, they usually double by the time they reach the consumer.

With any tax increase, Hawaii's liquor tax on wine will be one of the highest in the nation. Hawaii wine consumers already pay one of the highest prices in the country for their wine, given Hawaii's general excise tax of 4.17% or 4.712% for the City and County of Honolulu, and the higher transportation costs to ship wine to Hawaii.

The Hawaii tourism industry is in crisis mode with tourism down about 15% over the last two years. On-premise sales of wine have decreased by about 10-15%. Tourism accounts for one-quarter of Hawaii's GDP and one-third of its jobs. Restaurants, hotels, and wine retailers can't afford a tax increase that will further discourage the purchase of wine.

Any increase in the liquor tax on wine unfairly harms the wine consumer in Hawaii:

- Hawaii wine consumers already pay a disproportionate share of taxes through the existing liquor tax imposed on wine. Most other products they buy do not carry such an additional tax burden.
- Additional taxes are a burden for those with lower incomes. Hawaii residents already struggle with high housing, food, and fuel costs. Under this bill, they could be forced to pay even more for the simple pleasure of responsibly consuming wine.
- Excise taxes are expensive because they are levied at the producer level. Since the taxes are marked up by the distributors and retailers as the wines move through the three-tier system, they usually double by the time they reach the consumer.
- Data indicates that when taxes are imposed on specific products, overall sales decrease. If overall sales decrease, local restaurants and wine retailers are also negatively impacted. This bill could result in a reduction of the total wine tax revenue to the state.
- Scores of medical research reports show that moderate wine consumption reduces the risk of coronary heart disease and is healthful. Wine consumption in moderation saves on health care costs: the U.S. Department of Health & Human Services found that 6 to 13 glasses of wine per week saves on average of \$400 per year per wine drinker in Medicare expenses. Wine is a beverage of moderation. Its consumption should not be discouraged by excise tax increases resulting in higher wine prices to the consumer.

We ask that you reconsider raising liquor taxes at this time. Thank you for allowing me to provide testimony on this matter.

March 22, 2010

2010 Senate Ways and Means Committee
415 S. Beretania Street
Honolulu, HI 96813

Aloha,

My name is Glen Tomlinson, President of The Tomlinson Corporation, DBA Home of the Brave Tours and Home of the Brave Brewing Company. I have worked in the Hawaii Hospitality Industry for over 30 years. Our company was started in 1991 and has and continues to contribute significantly to the State of Hawaii tax base, employing many local residents.

The Tomlinson Corporation works closely with the National Park Service, DOD, and U.S. Military – Army, Navy, Air Force, Marine Corps, and Coast Guard to provide historical and educational programs for schools, veteran groups, and both westbound and eastbound visitors. Other business partners include the Pearl Harbor Historic Sites, Waikiki Hotels, International and Domestic Cruise Ships, Wholesale Local and Regional Tour Companies, various Military, Veteran, and School Groups, Incentive Groups, and many more. We are presently expanding of our well-respected business into Craft Brewing. Our target is the local, U.S. Military, mainland, and global markets.

We are excited about our prospective new Craft Brewing business plans but have great concern over a possible passage of the HB2850, relating to the Liquor Tax. An increase to the present liquor tax would not only be highly detrimental to Hawaii's Craft beer Industry but may make it difficult for us to succeed in the Brewing Business in the islands.

Hawaii currently has the second highest excise tax rate on beer in the country. Many other states have a small brewer tax provision for beer produced in their state. If Hawaii adopted this same type of provision, we could lower the current beer tax for locally produced beer thus creating an environment for Craft Brewing to flourish in Hawaii.

With the U.S. economic downturn over the past two years, The Tomlinson Corporation has survived in Hawaii by diligence, hard work, and a commitment to our State and local economy. Small business is the backbone of our island economy. I am confident that you and your constituents who support small business in Hawaii will make the right decision to support our Craft Brew Industry.

I invite you to visit our historic WWII museum in Kakaako to see how we honor our U.S. veterans and showcase the history our beautiful State. Please contact me if you have any questions or need additional information. Thank you for your valuable consideration.

Mahalo Nui Loa,

Sincerely,

Glen F. Tomlinson
President, The Tomlinson Corporation, DBA Home of the Brave Beverage & Brewing Company
P.O. Box 25204, Honolulu, HI 96825
Tel: (808) 396-8112
glen@homeofthebravebrewing.com



HAWAII FOOD INDUSTRY ASSOCIATION (HFIA)

1188 Bishop St., Suite 608, Honolulu, Hawaii 96813
Phone (808)533-1292 - Fax (808)599-2606 - Email: hawaiifoodind@aol.com

LATE

Tuesday March 23, 2010 @ 9:30 am in CR 211

To: Senate Committee on Ways & Means
Senator Donna Mercado Kim, Chair
Senator Shan S. Tsutsui, Vice Chair

By: Richard C. Botti, President
Lauren Zirbel, Government Relations

Re: HB2850 HD1 RELATING TO THE LIQUOR TAX

Chairs & Committee Members:

We oppose tax increases.

The higher the tax increase the greater the loss of sales to both suppliers and retailers. The less sales at the supply and retail level, the fewer job hours employees will work. It is a slippery slope, and all based on Legislative expectations from the proposed increase in taxes.

We can't dictate how the government will balance their budget, but we can tell you that from the private sector, we can only respond to consumer demands. We trust that you understand the theory behind price increases and sales reductions, and you will make the best decision that will preserve jobs, raise taxes, and allow our economy to rebuild.



**Waimea Brewing
Company, Inc.**

March 22, 2010

LATE

Premium
Handcrafted
Beer
•
Fine
Local
Food
•
Historic
Waimea
•
Beautiful
Kauai
Hawaii

Committee on Finance
House of Representatives
State Capitol
415 South King St
Honolulu, HI 96813

Attn: Representative Marcus Oshiro, Chair
Representative Marilyn B. Lee, Vice-Chair

Re: Opposition to HB 2850 HD1

Dear Chair Oshiro, Vice Chair Lee and Committee Members,

We are speaking to you as business owners, employers, consumers, and residents of the State of Hawaii. Under normal circumstances, successfully running and operating a business in Hawaii is a challenge at best but in these difficult economic times, low visitor activity, and budget tightening, it has become nearly impossible. This bill (HB 2850 HD1) currently under debate will have disastrous effects on our business. We are writing to you to express our concern over this proposed bill and in opposition to HB 2850 HD1.

By way of example, in 1998, Kauai had 3 brewpubs, today there is only one. This bill is bad for our industry, our employees, and residents of Kauai and any further financial burden will only serve as the final nail in our coffin. We, the business that are the heart of Hawaii and the engine that drives the economy, need greater encouragement and support from the government. If you wish to encourage more economic development and growth, increasing the beer tax is not the answer. Please consider this when you discuss and ultimately vote on this bill

Your thoughtful consideration of our opposition to this bill is greatly appreciated.

Very truly yours,

Bret Larson
President/CEO

From: [rick_chapman](#)
To: [WAM Testimony](#)
Subject: HB2850
Date: Monday, March 22, 2010 3:51:38 AM

To Whom it May Concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

Although the State is facing severe financial troubles, careful consideration must be given to the fact that the very existence of the businesses affected by such a tax increase is in danger. The consequences will certainly outweigh the additional revenues expected by such an increase. If these businesses are choked by such an additional financial burden, there may soon be no businesses to tax. This tax will simply increase the costs to consumers at a time

when taxpayers cannot afford such increases. The proposed increase in tax will add more than a dollar per six-pack of beer to the cost for the consumer. Further, I believe this will result in a decrease in sales rather than an increase in tax revenue and a loss of countless jobs within the State.

Please stop the beer tax increase and please consider providing a tax break similar to the Federal Small Brewers Tax Exemption for all beer produced in Hawaii. Twelve other states offer exemptions; with the decline in Hawaiian breweries over the last ten years it only makes good sense Hawaii should have one too. Its good for business and good for Hawaii.

Respectfully,

Rick Chapman, President
Coronado Brewing Company
170 Orange Avenue
Coronado, Calif. 92118
(619)726-7463

From: [Peter Love](#)
To: [WAM Testimony](#)
Subject: STRONG OPPOSITION TO HB2850
Date: Monday, March 22, 2010 4:13:17 AM
Importance: High

To Whom it May Concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

Although the State is facing severe financial troubles, careful consideration must be given to the fact that the very existence of the businesses affected by such a tax increase is in danger. The consequences will certainly outweigh the additional revenues expected by such an increase. If these businesses are choked by such an additional financial burden, there may soon be no businesses to tax. This tax will simply increase the costs to consumers at a time when taxpayers cannot afford such increases. The proposed increase in tax will add more than a dollar per six-pack of beer to the cost for the consumer.

Further, I believe this will result in a decrease in sales rather than an increase in tax revenue and a loss of countless jobs within the State.

Please stop the beer tax increase and please consider providing a tax break similar to the Federal Small Brewers Tax Exemption for all beer produced in Hawaii. Twelve other states offer exemptions. With the decline in Hawaiian breweries over the last ten years it only makes good sense Hawaii should have one too. Its good for business and good for Hawaii.

Yours sincerely
CASK BREWING SYSTEMS INC.

J. Peter Love
President

From: [Richard Shumate](#)
To: [WAM Testimony](#)
Cc: ["G@MauiBrewingCo.com"](#); [Nancy Baker](#)
Subject: STRONG OPPOSITION TO HB2850
Date: Monday, March 22, 2010 5:42:54 AM
Importance: High

To Whom it May Concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

Although the State is facing severe financial troubles, careful consideration must be given to the fact that the very existence of the businesses affected by such a tax increase is in danger. The consequences will certainly outweigh the additional revenues expected by such an increase. If these businesses are choked by such an additional financial burden, there may soon be no businesses to tax. This tax will simply increase the costs to consumers at a time when taxpayers cannot afford such increases. The proposed increase in tax will add more than a dollar per six-pack of beer to the cost for the consumer.

Further, I believe this will result in a decrease in sales rather than an increase in tax revenue and a loss of countless jobs within the State.


Please stop the beer tax increase and please consider providing a tax break similar to the Federal Small Brewers Tax Exemption for all beer produced in Hawaii. Twelve other states offer exemptions; with the decline in Hawaiian breweries over the last ten years it only makes good sense Hawaii should have one too. It's good for business and good for Hawaii.

Respectfully,

Richard Shumate
Director of Sales



1680 Irving Rd., Eugene, OR 97402
(541) 461-5000 Fax: (541) 461-5005
www.paktech-opi.com

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Welcome Spring!

Confidentiality notice: This transmission and any documents accompanying same may contain confidential information which may be legally privileged or otherwise protected by client privilege, work product immunity or other legal rules. The information is intended only

From: EDWARD BETHAM
To: WAM Testimony
Subject: STRONG OPPOSITION TO HB2850
Date: Monday, March 22, 2010 8:56:59 AM

To Whom it May Concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. Hawaii is a hard enough place to survive economically, and imposing yet another tax on an already high tax rate is only going to hurt the Hawaii economy. We own a restaurant on Maui, and it is so hard to price alcohol fairly and competitively... To have to charge our customers even more for their beer, wine or cocktail will discourage a lot of people from spending their money - it may persuade people to stay in rather than go out for a meal...

As always there are knock on effects for everything we do and I believe that the tax increase will not create more revenue, it will instead dissuade people from going out as much, therefore as well as hurting the alcohol distributors, wholesalers and brewers, it will also hurt restaurants on their food sales - as well as liquor sales

Please stop the beer tax increase and please consider providing a tax break similar to the Federal Small Brewers Tax Exemption for all beer produced in Hawaii. Twelve other states offer exemptions; with the decline in Hawaiian breweries over the last ten years it only makes good sense Hawaii should have one too. Its good for business and good for Hawaii.

Respectfully,

James Betham

From: Luan Blue
To: WAM Testimony
Subject: Strongly Oppose HB2850
Date: Monday, March 22, 2010 9:00:28 AM

Please give us break

From: Indigo Paia
To: WAM Testimony
Subject: HB2850
Date: Monday, March 22, 2010 9:13:03 AM

To Whom it May Concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

Although the State is facing severe financial troubles, careful consideration must be given to the fact that the very existence of the businesses affected by such a tax increase is in danger. The consequences will certainly outweigh the additional revenues expected by such an increase. If these businesses are choked by such an additional financial burden, there may soon be no businesses to tax. This tax will simply increase the costs to consumers at a time when taxpayers cannot afford such increases. The proposed increase in tax will add more than a dollar per six-pack of beer to the cost for the consumer. Further, I believe this will result in a decrease in sales rather than an increase in tax revenue and a loss of countless jobs within the State.

Please stop the beer tax increase and please consider providing a tax break similar to the Federal Small Brewers Tax Exemption for all beer produced in Hawaii. Twelve other states offer exemptions; with the decline in Hawaiian breweries over the last ten years it only makes good sense Hawaii should have one too. Its good for business and good for Hawaii.

Respectfully,

Daniel Sullivan

--

Indigo Paia
149 Hana Highway
Paia, Hawaii 96779
(808) 579-9199
www.indigopaia.com
www.danielsullivanphotography.com
Check out our blog at:
www.indigohome.typepad.com

From: Surfinggoatdairy@aol.com
To: [WAM Testimony](#)
Subject: STRONG OPPOSITION TO HB2850
Date: Monday, March 22, 2010 9:16:28 AM

To Whom it May Concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

Although the State is facing severe financial troubles, careful consideration must be given to the fact that the very existence of the businesses affected by such a tax increase is in danger. The consequences will certainly outweigh the additional revenues expected by such an increase. If these businesses are choked by such an additional financial burden, there may soon be no businesses to tax. This tax will simply increase the costs to consumers at a time

when taxpayers cannot afford such increases. The proposed increase in tax will add more than a dollar per six-pack of beer to the cost for the consumer. Further, I believe this will result in a decrease in sales rather than an increase in tax revenue and a loss of countless jobs within the State.

Please stop the beer tax increase and please consider providing a tax break similar to the Federal Small Brewers Tax Exemption for all beer produced in Hawaii. Twelve other states offer exemptions; with the decline in Hawaiian breweries over the last ten years it only makes good sense Hawaii should have one too. Its good for business and good for Hawaii.

Respectfully,

Thomas Kafsack
Owner
Surfing Goat Dairy
808.878.2870

From: Anita Lum
To: WAM Testimony; Sen. Donna Mercado Kim; Sen. Shan Tsutsui; Sen. Suzanne Chun Oakland; Sen. J. Kalani English; Sen. Carol Fukunaga; Sen. Brickwood Galuteria; Sen. Clayton Hee; Sen. Gary Hooser; Sen. Michelle Kidani; Sen. Russell Kokubun; Sen. Jill Tokuda; Sen. Fred Hemmings
Subject: Testimony to STRONG OBJECTION on HB2850
Date: Sunday, March 21, 2010 7:07:02 PM

March 21, 2010

Re: Testimony to STRONG OBJECTION on HB2850

It is unreasonable to increase taxes to Maui Brewing Co. and other like-businesses in Hawaii. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

Although the State, as is the country, is facing severe financial troubles, careful consideration must be given to the fact that the very existence of the businesses affected by such a tax increase is in danger. The consequences will certainly outweigh the additional revenues expected by such an increase. If these businesses are choked by such an additional financial burden, there may soon be no businesses to tax. Additionally, jobs will be lost and the tourism industry will greatly suffer, catapulting the State into an even worse financial situation.

Also, it is hard for me to imagine one less true Hawaiian product on the market. There is hardly a product that Hawaiians can be proud to call truly „made in Hawaii“ and it would be such a shame for this small business to fail as a result of such inequitable tax rates.

Please stop the beer tax increase AND provide a tax break equal to the Federal Small Brewers Tax Exemption for all beer produced in Hawaii. Twelve other states offer exemptions; with the decline in Hawaiian breweries over the last ten years it only makes good sense Hawaii should have one too. As a frequent customer of Maui Brewing Co. on Maui (and on the mainland, as purchasers of their now-exported-to-the-mainland products), please know that I am STRONGLY OPPOSED to this bill.

Respectfully,

Anita Schultz Lum
10755 Scripps Poway Parkway #448
San Diego, CA 92131
estavidaloca@cox.net

From: Bryant Cragun
To: WAM Testimony
Subject: STRONG OPPOSITION TO HB2850
Date: Monday, March 22, 2010 3:45:37 AM

To Whom it May Concern:

I am writing today to urge you to vote against the passage of HB2850, relating to the Liquor Tax increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

Although the State is facing severe financial troubles, careful consideration must be given to the fact that the very existence of the businesses affected by such a tax increase is in danger. The consequences will certainly outweigh the additional revenues expected, there may soon be no businesses to tax. This tax will simply increase the cost to consumers at a time when taxpayers cannot afford such increases. The proposed increase in tax will add more than a dollar per six-pack of beer to the coast of the consumer. Further, I believe this will result in a decrease in sales rather than an increase in tax revenue and a loss of countless jobs within the state.

PLEASE STOP THE BEER TAX INCREASE and please consider providing a tax break similar to the Federal Small Brewers Tax Exemption for all beer produced in Hawaii. Twelve other states offer exemptions; with the decline in Hawaiian breweries over the last ten years. It only makes good sense Hawaii should have one too. Its good for business and good for Hawaii.

Respectfully,
Bryant D. Cragun

From: [Dan Van De Steeg](#)
To: [WAM Testimony](#)
Subject: RESPECTFUL OPPOSITION TO HB2850
Date: Monday, March 22, 2010 5:02:49 AM

To Whom it May Concern:

I believe the passage of the HB2850, Relating to the Liquor Tax Increase, will result in a decrease in sales rather than an increase in tax revenue and a loss of countless jobs within the State. I am concerned that this option is on the table after having weighed the pros (higher tax revenue) with the cons (businesses losing sales and possibly going out of business), and not taking seriously that the cons could actually occur.

I am writing today to urge you to vote against it. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

Although the State is facing severe financial troubles, careful consideration must be given to the fact that the very existence of the businesses affected by such a tax increase is in danger. The consequences will certainly outweigh the additional revenues expected by such an increase. If these businesses are choked by such an additional financial burden, there may soon be no businesses to tax. This tax will simply increase the costs to consumers at a time when taxpayers cannot afford such increases. The proposed increase in tax will add more than a dollar per six-pack of beer to the cost for the consumer.

Please stop the beer tax increase and please consider providing a tax break similar to the Federal Small Brewers Tax Exemption for all beer produced in Hawaii. Twelve other states offer exemptions; with the decline in Hawaiian breweries over the last ten years it only makes good sense Hawaii should have one too. Its good for business and good for Hawaii.

Respectfully,

Dan VanDeSteeg

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From: [Eben Weisberg](#)
To: [WAM Testimony](#)
Subject: HB2850
Date: Monday, March 22, 2010 5:28:31 AM

To Whom it May Concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

Although the State is facing severe financial troubles, careful consideration must be given to the fact that the very existence of the businesses affected by such a tax increase is in danger. The consequences will certainly outweigh the additional revenues expected by such an increase. If these businesses are choked by such an additional financial burden, there may soon be no businesses to tax. This tax will simply increase the costs to consumers at a time

when taxpayers cannot afford such increases. The proposed increase in tax will add more than a dollar per six-pack of beer to the cost for the consumer. Further, I believe this will result in a decrease in sales rather than an increase in tax revenue and a loss of countless jobs within the State.

Please stop the beer tax increase and please consider providing a tax break similar to the Federal Small Brewers Tax Exemption for all beer produced in Hawaii. Twelve other states offer exemptions; with the decline in Hawaiian breweries over the last ten years it only makes good sense Hawaii should have one too. Its good for business and good for Hawaii.

Respectfully,

Eben Weisberg
Craft Brand Manager
Saccani Distributing Company
2600 5th Street, Sacramento, CA 95818
p: 916.441.0213 ext. 120, 1.800.464.4653
f: 916.441.0806
e: eweisberg@saccanidist.com

From: Tony Sassone
To: WAM Testimony
Subject: STRONG OPPOSITION TO HB2850
Date: Monday, March 22, 2010 5:31:45 AM

To Whom it May Concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

Although the State is facing severe financial troubles, careful consideration must be given to the fact that the very existence of the businesses affected by such a tax increase is in danger. The consequences will certainly outweigh the additional revenues expected by such an increase. If these businesses are choked by such an additional financial burden, there may soon be no businesses to tax. This tax will simply increase the costs to consumers at a time when taxpayers cannot afford such increases. The proposed increase in tax will add more than a dollar per six-pack of beer to the cost for the consumer. Further, I believe this will result in a decrease in sales rather than an increase in tax revenue and a loss of countless jobs within the State.

Please stop the beer tax increase and please consider providing a tax break similar to the Federal Small Brewers Tax Exemption for all beer produced in Hawaii. Twelve other states offer exemptions; with the decline in Hawaiian breweries over the last ten years it only makes good sense Hawaii should have one too. Its good for business and good for Hawaii.

Respectfully,

Tony C. Matulonis

From: [tod_cunningham](#)
To: [WAM Testimony](#)
Subject: OPPOSITION TO HB2850
Date: Monday, March 22, 2010 5:33:13 AM

To Whom it May Concern:

I am writing you today to urge you to not vote for HB2850, Relating to the Liquor Tax Increase. I really believe that this bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy. For example look at the Beer Fest in Kona each year, that helps the economy of the Kona area each year.

Although the State and many other States are facing severe financial troubles, careful consideration must be given to the fact that the very existence of the businesses affected by such a tax increase are in danger as well. The consequences will certainly outweigh the additional revenues expected by such an increase. If these businesses impacted negatively by such an additional financial burden, in the near future there maybe no businesses to tax at all. This tax will simply increase the costs to consumers at a time when taxpayers cannot afford such increases, maybe in the future but now the timing is just poor. The proposed increase in tax will add more than a dollar per six-pack of beer to the cost for the consumer. Further, I believe this will result in a decrease in sales rather than an increase in tax revenue and a loss of countless jobs within the State.

Please stop the beer tax increase and please consider providing a tax break similar to the Federal Small Brewers Tax Exemption for all beer produced in Hawaii. Twelve other states offer exemptions; with the decline in Hawaiian breweries over the last ten years it only makes good sense Hawaii should have one too. Its good for business and great for Hawaii.

Respectfully,

Tod Cunningham

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From: Ralph Hensley
To: WAM Testimony
Subject: Taxes
Date: Monday, March 22, 2010 5:33:19 AM

To Whom it May Concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

Although the State is facing severe financial troubles, careful consideration must be given to the fact that the very existence of the businesses affected by such a tax increase is in danger. The consequences will certainly outweigh the additional revenues expected by such an increase. If these businesses are choked by such an additional financial burden, there may soon be no businesses to tax. This tax will simply increase the costs to consumers at a time when taxpayers cannot afford such increases. The proposed increase in tax will add more than a dollar per six-pack of beer to the cost for the consumer. Further, I believe this will result in a decrease in sales rather than an increase in tax revenue and a loss of countless jobs within the State.

Please stop the beer tax increase and please consider providing a tax break similar to the Federal Small Brewers Tax Exemption for all beer produced in Hawaii. Twelve other states offer exemptions; with the decline in Hawaiian breweries over the last ten years it only makes good sense Hawaii should have one too. Its good for business and good for Hawaii.

Respectfully,

RALPH B. HENSLEY
13603 PEQUOT DR.
POWAY, CA 92064
760-271-4106

From: agarcia1@att.net
To: WAMTestimony@Capitol.hawaii.gov; senkim@Capitol.hawaii.gov; [Sen. Shan Tsutsui](#); [Sen. Suzanne Chun Oakland](#)
Subject: Testimony to STRONG OBJECTION on HB2850
Date: Monday, March 22, 2010 5:36:01 AM

March 22, 2010

Re: Testimony to STRONG OBJECTION on HB2850

It is unreasonable to increase taxes to Maui Brewing Co. and other like-businesses in Hawaii. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

Although the State, as is the country, is facing severe financial troubles, careful consideration must be given to the fact that the very existence of the businesses affected by such a tax increase is in danger. The consequences will certainly outweigh the additional revenues expected by such an increase. If these businesses are choked by such an additional financial burden, there may soon be no businesses to tax. Additionally, jobs will be lost and the tourism industry will greatly suffer, catapulting the State into an even worse financial situation.

Also, it is hard for me to imagine one less true Hawaiian product on the market. There is hardly a product that Hawaiians can be proud to call truly „made in Hawaii% and it would be such a shame for this small business to fail as a result of such inequitable tax rates.

Please stop the beer tax increase AND provide a tax break equal to the Federal Small Brewers Tax Exemption for all beer produced in Hawaii. Twelve other states offer exemptions; with the decline in Hawaiian breweries over the last ten years it only makes good sense Hawaii should have one too. As a frequent customer of Maui Brewing Co. on Maui (and on the mainland, as purchasers of their now-exported-to-the-mainland products), please know that I am STRONGLY OPPOSED to this bill.

Respectfully,
Ayna Garcia-Burson

From: [gary jesser](#)
To: [WAM Testimony](#)
Subject: taxation
Date: Monday, March 22, 2010 5:49:26 AM

STRONG OPPOSITION TO HB2850

To Whom it May Concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

Although the State is facing severe financial troubles, careful consideration must be given to the fact that the very existence of the businesses affected by such a tax increase is in danger. The consequences will certainly outweigh the additional revenues expected by such an increase. If these businesses are choked by such an additional financial burden, there may soon be no businesses to tax. This tax will simply increase the costs to consumers at a time when taxpayers cannot afford such increases. The proposed increase in tax will add more than a dollar per six-pack of beer to the cost for the consumer. Further, I believe this will result in a decrease in sales rather than an increase in tax revenue and a loss of countless jobs within the State.

Please stop the beer tax increase and please consider providing a tax break similar to the Federal Small Brewers Tax Exemption for all beer produced in Hawaii. Twelve other states offer exemptions; with the decline in Hawaiian breweries over the last ten years it only makes good sense Hawaii should have one too. Its good for business and good for Hawaii.

Respectfully,

Gary W. Jesser

From: [Brad Cazee](#)
To: [WAM Testimony](#)
Subject: STRONG OPPOSITION TO HB2850
Date: Monday, March 22, 2010 5:56:30 AM

To Whom it May Concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

Although the State is facing severe financial troubles, careful consideration must be given to the fact that the very existence of the businesses affected by such a tax increase is in danger. The consequences will certainly outweigh the additional revenues expected by such an increase. If these businesses are choked by such an additional financial burden, there may soon be no businesses to tax. This tax will simply increase the costs to consumers at a time when taxpayers cannot afford such increases. The proposed increase in tax will add more than a dollar per six-pack of beer to the cost for the consumer. Further, I believe this will result in a decrease in sales rather than an increase in tax revenue and a loss of countless jobs within the State.

Please stop the beer tax increase and please consider providing a tax break similar to the Federal Small Brewers Tax Exemption for all beer produced in Hawaii. Twelve other states offer exemptions; with the decline in Hawaiian breweries over the last ten years it only makes good sense Hawaii should have one too. Its good for business and good for Hawaii.

Respectfully,

Brad Cazee

From: Scott Kerkmans
To: WAM Testimony
Subject: HB2850
Date: Monday, March 22, 2010 6:05:09 AM

To Whom it May Concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

Although the State is facing severe financial troubles, careful consideration must be given to the fact that the very existence of the businesses affected by such a tax increase is in danger. The consequences will certainly outweigh the additional revenues expected by such an increase. If these businesses are choked by such an additional financial burden, there may soon be no businesses to tax. This tax will simply increase the costs to consumers at a time

when taxpayers cannot afford such increases. The proposed increase in tax will add more than a dollar per six-pack of beer to the cost for the consumer. Further, I believe this will result in a decrease in sales rather than an increase in tax revenue and a loss of countless jobs within the State.

Please stop the beer tax increase and please consider providing a tax break similar to the Federal Small Brewers Tax Exemption for all beer produced in Hawaii. Twelve other states offer exemptions; with the decline in Hawaiian breweries over the last ten years it only makes good sense Hawaii should have one too. Its good for business and good for Hawaii.

I also know, that as a consumer of great Hawaii beer, I am sure I would purchase less beer as would all of my friends that drink it in the lower 48. please vote against HB2850.

Respectfully,

Scott Kerkmans

President - Nazdar, Inc.
303-921-8363
chiefbeerofficer@gmail.com

From: Gavan Higa (RHIE - 08)
To: WAM Testimony
Subject: STRONG OPPOSITION TO HB2850
Date: Monday, March 22, 2010 6:14:44 AM

To Whom it May Concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

Although the State is facing severe financial troubles, careful consideration must be given to the fact that the very existence of the businesses affected by such a tax increase is in danger. The consequences will certainly outweigh the additional revenues expected by such an increase. If these businesses are choked by such an additional financial burden, there may soon be no businesses to tax. This tax will simply increase the costs to consumers at a time when taxpayers cannot afford such increases. The proposed increase in tax will add more than a dollar per six-pack of beer to the cost for the consumer. Further, I believe this will result in a decrease in sales rather than an increase in tax revenue and a loss of countless jobs within the State.

Please stop the beer tax increase and please consider providing a tax break similar to the Federal Small Brewers Tax Exemption for all beer produced in Hawaii. Twelve other states offer exemptions; with the decline in Hawaiian breweries over the last ten years it only makes good sense Hawaii should have one too. Its good for business and good for Hawaii.

Respectfully,

Gavan Higa
Sales Representative
Royal Hawaiian Express
(808) 341-3560

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From: [Beatriz Sanchez \(SP SPC\)](#)
To: [WAM Testimony](#)
Subject: STRONG OPPOSITION TO HB2850
Date: Monday, March 22, 2010 6:20:17 AM
Importance: High


STRONG OPPOSITION TO HB2850 !!!

Beatriz Sanchez

beatriz.sanchez@wholefoods.com

Specialty Associate Regional Coordinator Southern Pacific Region Whole Foods Market
15315 Magnolia Blvd. Suite 320 Sherman Oaks, California 91403 1.818.501.8484 ext.110

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Lahaina, HI 96761 808.669.3474

From: Dennis Elsasser
To: WAM Testimony
Subject: STRONG OPPOSITION TO HB2850
Date: Monday, March 22, 2010 6:21:24 AM

To Whom it May Concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

Although the State is facing severe financial troubles, careful consideration must be given to the fact that the very existence of the businesses affected by such a tax increase is in danger. The consequences will certainly outweigh the additional revenues expected by such an increase. If these businesses are choked by such an additional financial burden, there may soon be no businesses to tax. This tax will simply increase the costs to consumers at a time when taxpayers cannot afford such increases. The proposed increase in tax will add more than a dollar per six-pack of beer to the cost for the consumer. Further, I believe this will result in a decrease in sales rather than an increase in tax revenue and a loss of countless jobs within the State.

Please stop the beer tax increase and please consider providing a tax break similar to the Federal Small Brewers Tax Exemption for all beer produced in Hawaii. Twelve other states offer exemptions; with the decline in Hawaiian breweries over the last ten years it only makes good sense Hawaii should have one too. Its good for business and good for Hawaii.

Respectfully,

Dennis Elsasser

From: Sara Cragun
To: WAM Testimony
Subject: STRONG OPPOSITION TO HB2850
Date: Monday, March 22, 2010 6:36:06 AM

To Whom it May Concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy. Although the State is facing severe financial troubles, careful consideration must be given to the fact that the very existence of the businesses affected by such a tax increase is in danger. The consequences will certainly outweigh the additional revenues expected by such an increase. If these businesses are choked by such an additional financial burden, there may soon be no businesses to tax. This tax will simply increase the costs to consumers at a time when taxpayers cannot afford such increases. The proposed increase in tax will add more than a dollar per six-pack of beer to the cost for the consumer.

Further, I believe this will result in a decrease in sales rather than an increase in tax revenue and a loss of countless jobs within the State.

Please stop the beer tax increase and please consider providing a tax break similar to the Federal Small Brewers Tax Exemption for all beer produced in Hawaii. Twelve other states offer exemptions; with the decline in Hawaiian breweries over the last ten years it only makes good sense Hawaii should have one too. Its good for business and good for Hawaii.

Respectfully,

Sara Cragun

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From: Janice Veteran
To: WAM Testimony
Subject: STRONG OPPOSITION TO HB2850
Date: Monday, March 22, 2010 7:03:04 AM

To Whom it May Concern:

I am writing today to urge you to PLEASE vote AGAINST the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

Although the State is facing severe financial troubles, careful consideration must be given to the fact that the very existence of the businesses affected by such a tax increase is in danger. The consequences will certainly outweigh the additional revenues expected by such an increase. If these businesses are choked by such an additional financial burden, there may soon be no businesses to tax. This tax will simply increase the costs to consumers at a time when taxpayers cannot afford such increases. The proposed increase in tax will add more than a dollar per six-pack of beer to the cost for the consumer. Further, I believe this will result in a decrease in sales rather than an increase in tax revenue and a loss of countless jobs within the State.

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Respectfully,

Janice Veteran

From: Michael & Korie DeBartolo
To: WAM Testimony
Subject: STRONG OPPOSITION TO HB2850
Date: Monday, March 22, 2010 7:05:48 AM

To Whom it May Concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

Although the State is facing severe financial troubles, careful consideration must be given to the fact that the very existence of the businesses affected by such a tax increase is in danger. The consequences will certainly outweigh the additional revenues expected by such an increase. If these businesses are choked by such an additional financial burden, there may soon be no businesses to tax. This tax will simply increase the costs to consumers at a time when taxpayers cannot afford such increases. The proposed increase in tax will add more than a dollar per six-pack of beer to the cost for the consumer. Further, I believe this will result in a decrease in sales rather than an increase in tax revenue and a loss of countless jobs within the State.

Please stop the beer tax increase and please consider providing a tax break similar to the Federal Small Brewers Tax Exemption for all beer produced in Hawaii. Twelve other states offer exemptions; with the decline in Hawaiian breweries over the last ten years it only makes good sense Hawaii should have one too. Its good for business and good for Hawaii.

Respectfully, Michael DeBartolo

From: [Will Carlson](#)
To: [WAM Testimony](#)
Subject: STRONG OPPOSITION TO HB2850
Date: Monday, March 22, 2010 7:08:21 AM

To Whom it May Concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

Although the State is facing severe financial troubles, careful consideration must be given to the fact that the very existence of the businesses affected by such a tax increase is in danger. The consequences will certainly outweigh the additional revenues expected by such an increase. If these businesses are choked by such an additional financial burden, there may soon be no businesses to tax. This tax will simply increase the costs to consumers at a time when taxpayers cannot afford such increases. The proposed increase in tax will add more than a dollar per six-pack of beer to the cost for the consumer. Further, I believe this will result in a decrease in sales rather than an increase in tax revenue and a loss of countless jobs within the State.

Please stop the beer tax increase and please consider providing a tax break similar to the Federal Small Brewers Tax Exemption for all beer produced in Hawaii. Twelve other states offer exemptions; with the decline in Hawaiian breweries over the last ten years it only makes good sense Hawaii should have one too. Its good for business and good for Hawaii.

Respectfully,

Will Carlson



EMAILING FOR THE GREATER GOOD

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From: [Tim Hailey](#)
To: [WAM Testimony](#)
Subject: STRONG OPPOSITION TO HB2850
Date: Monday, March 22, 2010 7:21:08 AM

To Whom it May Concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

Although the State is facing severe financial troubles, careful consideration must be given to the fact that the very existence of the businesses affected by such a tax increase is in danger. The consequences will certainly outweigh the additional revenues expected by such an increase. If these businesses are choked by such an additional financial burden, there may soon be no businesses to tax. This tax will simply increase the costs to consumers at a time when taxpayers cannot afford such increases. The proposed increase in tax will add more than a dollar per six-pack of beer to the cost for the consumer. Further, I believe this will result in a decrease in sales rather than an increase in tax revenue and a loss of countless jobs within the State.

Please stop the beer tax increase and please consider providing a tax break similar to the Federal Small Brewers Tax Exemption for all beer produced in Hawaii. Twelve other states offer exemptions; with the decline in Hawaiian breweries over the last ten years it only makes good sense Hawaii should have one too. Its good for business and good for Hawaii.

Aloha and Mahalo!

Tim Hailey

From: [Marina Wrench](#)
To: [WAM Testimony](#)
Subject: *****SPAM***** STRONG OPPOSITION TO HB2850
Date: Monday, March 22, 2010 7:27:05 AM

To Whom it May Concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

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Respectfully,

Marina Wrench

GRATIS für alle WEB.DE-Nutzer: Die maxdome Movie-FLAT!
Jetzt freischalten unter <http://movieflat.web.de>

From: Tom S.
To: WAM Testimony
Subject: STRONG opposition to HB 2850
Date: Monday, March 22, 2010 7:42:08 AM

To Whom it May Concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

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Respectfully,
Thomas Schwarting

From: Crockford, Scott A. @ Kahului
To: WAM Testimony
Subject: STRONG OPPOSITION TO HB2850
Date: Monday, March 22, 2010 7:45:39 AM

To Whom it May Concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

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Cut costs, incentive business and don't raise taxes in order to meet your budget!

Respectfully,
Scott Crockford

From: Al Breitwieser
To: WAM Testimony
Subject: STRONG OPPOSITION TO HB2850
Date: Monday, March 22, 2010 8:23:14 AM

To Whom it May Concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

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Respectfully,
Al Breitwieser

From: [Jeff Frechtling](#)
To: [WAM Testimony](#)
Subject: STRONG OPPOSITION TO HB2850
Date: Monday, March 22, 2010 8:24:06 AM

To Whom it May Concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

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Respectfully,

Jeff Frechtling
frechtling@gmail.com

From: [Bill Benzel](#)
To: [WAM Testimony](#)
Subject: STRONG OPPOSITION TO HB2850
Date: Monday, March 22, 2010 8:24:32 AM

To Whom it May Concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

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Respectfully,

William H Benzel

From: [Joslin Kehdy](#)
To: [WAM Testimony](#)
Subject: STRONG OPPOSITION TO HB2850
Date: Monday, March 22, 2010 8:27:49 AM

To Whom It May Concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

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Respectfully,

Joslin F. Kehdy | Project Administrator
Joslin Group | Joslin Service Corp
p 808.871.2653 | f 808.871.4348
e joslinkd@joslinservice.com

Please consider the environmental impact of printing this e-mail.

From: John Bendon
To: WAM Testimony
Subject: OPPOSITION TO HB2850
Date: Monday, March 22, 2010 8:28:33 AM

To Whom it May Concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

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Respectfully,

John Bendon, Principal
LEED AP, LEED AP Homes, Certified Energy Rater

Green Building LLC
Consulting-Testing-Certification

Office 808-873-2040
Cell 808-214-4445
Fax 808-871-1514
John@GreenBuildingHawaii.com
www.GreenBuildingHawaii.com
Kean Properties R(S)

From: [Brad Moist](#)
To: [WAM Testimony](#)
Subject: STRONG OPPOSITION TO HB2850
Date: Monday, March 22, 2010 8:18:19 AM

To Whom it May Concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

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Respectfully,

Brad Moist

kim5 - Deborah

From: mauigeek@gmail.com on behalf of JasonB [jason@mauigeek.com]
Sent: Monday, March 22, 2010 12:00 PM
To: WAM Testimony
Subject: STRONG OPPOSITION TO HB2850

Follow Up Flag: Follow up
Flag Status: Completed

To Whom it May Concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

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Respectfully,

Jason Butterfield
Wailea, HI

From: Jerry Ortega
To: WAM Testimony
Subject: STRONG OPPOSITION TO HB2850
Date: Monday, March 22, 2010 1:14:32 PM

To

Whom it May Concern:

I am

writing today to urge you to vote against the passage of the HB2850, relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

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by such an increase. If these businesses are choked by such an additional financial burden, there may soon be no businesses to tax. This tax will simply increase the costs to consumers at a time when taxpayers cannot afford such increases. The proposed increase in tax will add more than a dollar per six-pack of beer to the cost for the consumer. Further, I believe this will result in a decrease in sales rather than an increase in tax revenue and a loss of countless jobs within the State.

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Respectfully,

Jerry Ortega

kim5 - Deborah

From: Dave Hanken [napilidave@yahoo.com]
Sent: Monday, March 22, 2010 12:01 PM
To: WAM Testimony
Subject: HB 2850

Follow Up Flag: Follow up
Flag Status: Completed

Dear Sirs/ Ma'am,

Please vote no on Raising the Alcohol taxes at this time when so many folks and employers are hurting due to this down economy that is called HB 2850.

Thanks,

Dave Hanken
Lahaina

kim5 - Deborah

From: darlum@cox.net
Sent: Monday, March 22, 2010 9:45 AM
To: WAM Testimony
Subject: HB 2850, a really bad idea

Follow Up Flag: Follow up
Flag Status: Completed

To Whom it May Concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

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Respectfully,

Robert and Darlene Lum

kim5 - Deborah

From: Melany Stodelle [melany.stodelle@gmail.com]
Sent: Monday, March 22, 2010 10:13 AM
To: WAM Testimony
Subject: STRONG OPPOSITION TO HB2850

Follow Up Flag: Follow up
Flag Status: Completed

To Whom it May Concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

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Respectfully,

Melany Stodelle

kim5 - Deborah

From: Daniel Hills [dhillz81@hotmail.com]
Sent: Monday, March 22, 2010 9:53 AM
To: WAM Testimony
Subject: Liquor Tax- Opposed

Follow Up Flag: Follow up
Flag Status: Completed

To Whom it May Concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

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Respectfully,

Daniel Hills

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kim5 - Deborah

From: melissa [m.seminaro@yahoo.com]
Sent: Monday, March 22, 2010 9:28 AM
To: WAM Testimony
Subject: Strong Opposition to HB2850

Follow Up Flag: Follow up
Flag Status: Flagged

To Whom it May Concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy. Although the State is facing severe financial troubles, careful consideration must be given to the fact that the very existence of the businesses affected by such a tax increase is in danger. The consequences will certainly outweigh the additional revenues expected by such an increase. If these businesses are choked by such an additional financial burden, there may soon be no businesses to tax. This tax will simply increase the costs to consumers at a time when taxpayers cannot afford such increases. The proposed increase in tax will add more than a dollar per six-pack of beer to the cost for the consumer. Further, I believe this will result in a decrease in sales rather than an increase in tax revenue and a loss of countless jobs within the State. Please stop the beer tax increase and please consider providing a tax break similar to the Federal Small Brewers Tax Exemption for all beer produced in Hawaii. Twelve other states offer exemptions; with the decline in Hawaiian breweries over the last ten years it only makes good sense Hawaii should have one too. It's good for business and good for Hawaii.

Respectfully,
Melissa Seminario
Sent from my Verizon Wireless BlackBerry

From: rupertedward@aol.com
To: WAM Testimony
Subject: STRONG OPPOSITION TO HB2850
Date: Monday, March 22, 2010 9:54:01 AM

To Whom it May Concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

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Respectfully,

Edward Rupert

616.822.7073

rupertedward@aol.com

From: CALEB S
To: WAM Testimony
Subject: Liquor tax increase
Date: Monday, March 22, 2010 11:21:29 AM

To Whom it may concern,

I am writing to encourage the vote against the passing of HB2850. The passage of this tax increase and limit to production will decrease tourist interest and over the local businesses that bring income and tourists to the islands. We must not limit our local businesses and brewers for this could affect more than just the businesses but also the local community and economy. It is already hard enough to post and make money to get by in today's economy, passing this would only make it harder and limit one or some of our only flourishing business types. I am against the passing of HB2850 !

CALEB SCHULTZ
CPT-2, EMT, BLS

kim5 - Deborah

From: bobdebcarr@aol.com
Sent: Monday, March 22, 2010 2:31 PM
To: WAM Testimony
Subject: *****SPAM***** Strong Opposition to HB 2850

Follow Up Flag: Follow up
Flag Status: Completed

Please vote against the proposed tax increase on the beer industry in HB 2850. The beer industry in Hawaii is already facing one of the highest tax burdens than any state in the US. Additional taxes could cause smaller local brewers to reconsider staying in the business by adversely affecting their sales.

Mahalo,
Bob Carr
Lahaina, Hawaii

kim5 - Deborah

From: buch [buch@alaska.net]
Sent: Monday, March 22, 2010 3:39 PM
To: WAM Testimony
Subject: STRONG OPPOSITION TO HB2850

Follow Up Flag: Follow up
Flag Status: Completed

To Whom it May Concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers such as I am and not to mention all the tourists that frequent your islands. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

Although the State is facing severe financial troubles as is most of the United States, please note that careful consideration must be given to the fact that the very existence of the businesses affected by such a tax increase is in danger. The consequences will certainly outweigh the additional revenues expected by such an increase. If these businesses are choked by such an additional financial burden, there may soon be no businesses to tax. This tax will simply increase the costs to consumers at a time when taxpayers cannot afford such increases. The proposed increase in tax will add more than a dollar per six-pack of beer to the cost for the consumer. Further, I believe this will result in a decrease in sales rather than an increase in tax revenue and a loss of countless jobs within the State.

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Respectfully,

Marcy A Buch

kim5 - Deborah

From: Kim Lutz [kimlutz@hotmail.com]
Sent: Monday, March 22, 2010 3:27 PM
To: WAM Testimony
Subject: STRONG OPPOSITION TO HB2850

Follow Up Flag: Follow up
Flag Status: Completed

To Whom it May Concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

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Respectfully,
Kim Lutz

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Hotmail: Trusted email with powerful SPAM protection. [Sign up now.](#)

kim5 - Deborah

From: Benjamin Callahan [jammin.callahan@gmail.com]
Sent: Monday, March 22, 2010 3:23 PM
To: WAM Testimony
Subject: STRONG OPPOSITION TO HB2850

Follow Up Flag: Follow up
Flag Status: Completed

To Whom it May Concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

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Respectfully,

Benjamin E. Callahan

kim5 - Deborah

From: Meryl Rodgers [merylrodgers@hotmail.com]
Sent: Monday, March 22, 2010 3:21 PM
To: WAM Testimony
Subject: STRONG OPPOSITION TO HB2850

Follow Up Flag: Follow up
Flag Status: Completed

To Whom it May Concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

Although the State is facing severe financial troubles, careful consideration must be given to the fact that the very existence of the businesses affected by such a tax increase is in danger. The consequences will certainly outweigh the additional revenues expected by such an increase. If these businesses are choked by such an additional financial burden, there may soon be no businesses to tax. This tax will simply increase the costs to consumers at a time when taxpayers cannot afford such increases. The proposed increase in tax will add more than a dollar per six-pack of beer to the cost for the consumer. Further, I believe this will result in a decrease in sales rather than an increase in tax revenue and a loss of countless jobs within the State.

Please stop the beer tax increase and please consider providing a tax break similar to the Federal Small Brewers Tax Exemption for all beer produced in Hawaii. Twelve other states offer exemptions; with the decline in Hawaiian breweries over the last ten years it only makes good sense Hawaii should have one too. Its good for business and good for Hawaii.

Respectfully,
Meryl Rodgers

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kim5 - Deborah

From: Ramon Astamendi [rastamendi@yahoo.com]
Sent: Monday, March 22, 2010 3:10 PM
To: WAM Testimony
Subject: STRONG OPPOSITION TO HB2850

Follow Up Flag: Follow up
Flag Status: Completed

To Whom it May Concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

Although the State is facing severe financial troubles, careful consideration must be given to the fact that the very existence of the businesses affected by such a tax increase is in danger. The consequences will certainly outweigh the additional revenues expected by such an increase. If these businesses are choked by such an additional financial burden, there may soon be no businesses to tax. This tax will simply increase the costs to consumers at a time when taxpayers cannot afford such increases. The proposed increase in tax will add more than a dollar per six-pack of beer to the cost for the consumer. Further, I believe this will result in a decrease in sales rather than an increase in tax revenue and a loss of countless jobs within the State.

Please stop the beer tax increase and please consider providing a tax break similar to the Federal Small Brewers Tax Exemption for all beer produced in Hawaii. Twelve other states offer exemptions; with the decline in Hawaiian breweries over the last ten years it only makes good sense Hawaii should have one too. Its good for business and good for Hawaii.

Respectfully,

Ramon A. Astamendi

kim5 - Deborah

From: Chuck Ody [gody@hawaii.rr.com]
Sent: Monday, March 22, 2010 3:06 PM
To: WAM Testimony
Subject: STRONG OPPOSITION TO HB2850

Follow Up Flag: Follow up
Flag Status: Completed

To whom it may concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

Although the State is facing severe financial troubles, careful consideration must be given to the fact that the very existence of the businesses affected by such a tax increase is in danger. The consequences will certainly outweigh the additional revenues expected by such an increase. If these businesses are choked by such an additional financial burden, there may soon be no businesses to tax. This tax will simply increase the costs to consumers at a time when taxpayers cannot afford such increases. The proposed increase in tax will add more than a dollar per six-pack of beer to the cost for the consumer. Further, I believe this will result in a decrease in sales rather than an increase in tax revenue and a loss of countless jobs within the State.

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Respectfully,

George C. Ody

kim5 - Deborah

From: eezac@cox.net
Sent: Monday, March 22, 2010 2:47 PM
To: WAM Testimony
Subject: *****SPAM***** STRONG OPPOSITION TO HB2850

Follow Up Flag: Follow up
Flag Status: Completed

To Whom it May Concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

Although the State is facing severe financial troubles, careful consideration must be given to the fact that the very existence of the businesses affected by such a tax increase is in danger. The consequences will certainly outweigh the additional revenues expected by such an increase. If these businesses are choked by such an additional financial burden, there may soon be no businesses to tax. This tax will simply increase the costs to consumers at a time when taxpayers cannot afford such increases. The proposed increase in tax will add more than a dollar per six-pack of beer to the cost for the consumer. Further, I believe this will result in a decrease in sales rather than an increase in tax revenue and a loss of countless jobs within the State.

Please stop the beer tax increase and please consider providing a tax break similar to the Federal Small Brewers Tax Exemption for all beer produced in Hawaii. Twelve other states offer exemptions; with the decline in Hawaiian breweries over the last ten years it only makes good sense Hawaii should have one too. Its good for business and good for Hawaii.

Respectfully,

Brenda Cazee
520-574-4407

kim5 - Deborah

From: Dale Anson [danson@grafidog.com]
Sent: Monday, March 22, 2010 4:00 PM
To: WAM Testimony
Subject: Please vote "No" on HB2850

Follow Up Flag: Follow up
Flag Status: Completed

To Whom it May Concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

I realize the State is facing severe financial troubles, but placing an additional tax burden on a growing industry will not help the brewing industry grow, rather, it will cause it to shrink, and hence put less money into the local economy. Microbreweries in particular thrive on a common business principle among small companies: connect with customers and give them a reason to buy. Hawaiian microbreweries offer a unique product that both locals and tourists connect with. Offering this product at a reasonable price lets those customers afford to buy, and afford to buy repeatedly.

Increasing the tax by over a dollar a 6-pack sets up a barrier to buying. Brewers can contribute more to the economy without this tax. Increased sales means increased flow of money to the State economy. Increased food sales and tipping at brew pubs brings more to the economy than will ever be seen by an additional tax. I believe this additional tax will only serve to decrease sales, with a resulting decrease in overall contribution to the economy.

Please stop the beer tax increase and please consider providing a tax break similar to the Federal Small Brewers Tax Exemption for all beer produced in Hawaii. Twelve other states offer exemptions; with the decline in Hawaiian breweries over the last ten years it only makes good sense Hawaii should have one too. Its good for business and good for Hawaii.

Respectfully,

From: [Quinn, John](#)
To: [WAM Testimony](#)
Subject: Beer tax increase
Date: Monday, March 22, 2010 4:42:21 PM

No tax increase please. Beer is such a simple pleasure.

Thank you

kim5 - Deborah

From: Rob and Claudette Guthrie [guthrieiv@roadrunner.com]
Sent: Monday, March 22, 2010 5:06 PM
To: WAM Testimony
Subject: STRONG OPPOSITION TO HB2850

Follow Up Flag: Follow up
Flag Status: Completed

To Whom it May Concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. I enjoy drinking beer brewed by Kona Brewing and Maui Brewing. I come to the islands every other year. Paying visits to each of these breweries is on my to do list! These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy. When I can't be in Hawaii, I can at least drink some aloha!

I understand your State is facing severe financial troubles, careful consideration must be given to the fact that the very existence of the businesses affected by such a tax increase is in danger. The consequences will certainly outweigh the additional revenues expected by such an increase. If these businesses must absorb an additional financial burden, there may soon be no businesses to tax. This tax will simply increase the costs to me! We are living in a time when taxpayers cannot afford such increases. The proposed increase in tax will add more than a dollar per six-pack of beer to the cost for the consumer. Unfortunately, this will result in a decrease in sales rather than an increase in tax revenue and a loss of countless jobs within the State.

Please stop the beer tax increase and please consider providing a tax break similar to the Federal Small Brewers Tax Exemption for all beer produced in Hawaii. Twelve other states offer exemptions; with the decline in Hawaiian breweries over the last ten years it only makes good sense Hawaii should have one too. It is good for business and good for Hawaii.

Respectfully,

Lewis Guthrie

1142 Rancho Ryan Road

Fallbrook, CA 92028

760-731-2655

kim5 - Deborah

From: Julie Colman [jcolman@san.rr.com]
Sent: Monday, March 22, 2010 5:17 PM
To: WAM Testimony
Cc: 'Mike Colman'
Subject: STRONG OPPOSITION TO HB2850

Follow Up Flag: Follow up
Flag Status: Completed

To Whom it May Concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

Although the State is facing severe financial troubles, careful consideration must be given to the fact that the very existence of the businesses affected by such a tax increase is in danger. The consequences will certainly outweigh the additional revenues expected by such an increase. If these businesses are choked by such an additional financial burden, there may soon be no businesses to tax.

This tax will simply increase the costs to consumers at a time when taxpayers cannot afford such increases. The proposed increase in tax will add more than a dollar per six-pack of beer to the cost for the consumer. Further, I believe this will result in a decrease in sales rather than an increase in tax revenue and a loss of countless jobs within the State.

Please stop the beer tax increase and please consider providing a tax break similar to the Federal Small Brewers Tax Exemption for all beer produced in Hawaii. Twelve other states offer exemptions; with the decline in Hawaiian breweries over the last ten years it only makes good sense Hawaii should have one too. Its good for business and good for Hawaii.

Respectfully,

Mike and Julie Colman

kim5 - Deborah

From: ericswensen@gmail.com
Sent: Monday, March 22, 2010 5:28 PM
To: WAM Testimony
Subject: Strong opposition to hb2850

Follow Up Flag: Follow up
Flag Status: Completed

To Whom it May Concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

Although the State is facing severe financial troubles, careful consideration must be given to the fact that the very existence of the businesses affected by such a tax increase is in danger. The consequences will certainly outweigh the additional revenues expected by such an increase. If these businesses are choked by such an additional financial burden, there may soon be no businesses to tax. This tax will simply increase the costs to consumers at a time when taxpayers cannot afford such increases. The proposed increase in tax will add more than a dollar per six-pack of beer to the cost for the consumer. Further, I believe this will result in a decrease in sales rather than an increase in tax revenue and a loss of countless jobs within the State.

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Respectfully,

Eric Swensen
Sent from my Verizon Wireless BlackBerry

kim5 - Deborah

From: Shery [sherry.suk@gmail.com]
Sent: Monday, March 22, 2010 5:36 PM
To: WAM Testimony
Subject: *****SPAM***** STRONG OPPOSITION TO HB2850

Follow Up Flag: Follow up
Flag Status: Completed

To Whom it May Concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

Although the State is facing severe financial troubles, careful consideration must be given to the fact that the very existence of the businesses affected by such a tax increase is in danger. The consequences will certainly outweigh the additional revenues expected by such an increase. If these businesses are choked by such an additional financial burden, there may soon be no businesses to tax. This tax will simply increase the costs to consumers at a time when taxpayers cannot afford such increases. The proposed increase in tax will add more than a dollar per six-pack of beer to the cost for the consumer. Further, I believe this will result in a decrease in sales rather than an increase in tax revenue and a loss of countless jobs within the State.

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Respectfully,

Sherry Suk
sherry.suk@gmail.com

kim5 - Deborah

From: JESSICA HANSON [jessilink@hotmail.com]
Sent: Monday, March 22, 2010 5:51 PM
To: WAM Testimony
Subject: STRONG OPPOSITION TO HB2850

Follow Up Flag: Follow up
Flag Status: Completed

To Whom it May Concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy. Although the State is facing severe financial troubles, careful consideration must be given to the fact that the very existence of the businesses affected by such a tax increase is in danger. The consequences will certainly outweigh the additional revenues expected by such an increase. If these businesses are choked by such an additional financial burden, there may soon be no businesses to tax. This tax will simply increase the costs to consumers at a time when taxpayers cannot afford such increases. The proposed increase in tax will add more than a dollar per six-pack of beer to the cost for the consumer. Further, I believe this will result in a decrease in sales rather than an increase in tax revenue and a loss of countless jobs within the State. Please stop the beer tax increase and please consider providing a tax break similar to the Federal Small Brewers Tax Exemption for all beer produced in Hawaii. Twelve other states offer exemptions; with the decline in Hawaiian breweries over the last ten years it only makes good sense Hawaii should have one too. Its good for business and good for Hawaii. Respectfully,

Jessica Hanson

Jess

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kim5 - Deborah

From: Molly Jacobson [molly@mauimedia.net]
Sent: Monday, March 22, 2010 5:49 PM
To: WAM Testimony
Subject: OPPOSITION TO HB2850

Follow Up Flag: Follow up
Flag Status: Completed

To Whom it May Concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

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Further, I believe this will result in a decrease in sales rather than an increase in tax revenue and a loss of countless jobs within the State.

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Respectfully,

Molly Jacobson
Kihei, HI

kim5 - Deborah

From: andrew balmuth [andrewbalmuth@naganotrading.com]
Sent: Monday, March 22, 2010 6:06 PM
To: WAM Testimony
Subject: NO TAX INCREASE

Follow Up Flag: Follow up
Flag Status: Completed

To Whom it May Concern:

I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

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Respectfully,
ANDREW M. BALMUTH
President
NAGANO TRADING CO., LTD
2-16-9 501
Tsukuda, Chuo-ku
Tokyo, Japan 104-0051
Tel: 03-3532-7453
Fax: 086-422-6245
www.naganotrading.com

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kim5 - Deborah

From: KAAM13130@aol.com
Sent: Monday, March 22, 2010 6:43 PM
To: WAM Testimony
Subject: STRONG OPPOSITION TO HB2850

Follow Up Flag: Follow up
Flag Status: Completed

To Whom it May Concern:

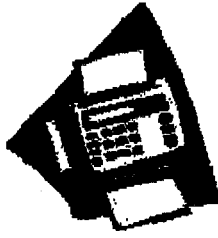
I am writing today to urge you to vote against the passage of the HB2850, Relating to the Liquor Tax Increase. This bill will have an extremely negative impact on Hawaii's brewing business as well as distributors and consumers. These are businesses that draw tourists to the islands and greatly benefit the State, creating more jobs and a stronger economy.

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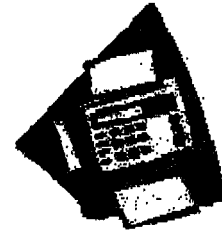
Please stop the beer tax increase and please consider providing a tax break similar to the Federal Small Brewers Tax Exemption for all beer produced in Hawaii. Twelve other states offer exemptions; with the decline in Hawaiian breweries over the last ten years it only makes good sense Hawaii should have one too. Its good for business and good for Hawaii.

Respectfully,

Kari A Murray



Fax



Subject: Proposed Liquor Tax Increase (House Bill 2850)
Date: 3/22/2010

To: Representative Donna Mercado Kim
Phone Number: 808-587-7200
Fax Number: 808-587-7205

From: Amy Bishel
Phone Number: 808-772-2321
Fax Number: 808-488-1343

Representative Donna Mercado Kim,

As someone who lives and works in your district, I would like to let you know I oppose an increase in the Liquor Tax. People are struggling enough in the current economy. An increase in the Beer Tax will affect many businesses resulting in people losing their jobs in the beer distribution and related retail fields such as restaurants and bars.

I work in the beer industry and am worried about my company and its ability to stay in business if the tax is increased. If beer taxes go up and beer sales decrease, I could lose my job. Please stop any proposals to increase the beer tax.

This is not the right tax to pass at this time in this economy. Please vote no to this House Bill 2850.

Mahalo for your attention to this matter.

Amy Bishel

3/22/10

**Senator Donna Mercado Kim
Hawaii State Capitol
Fax: 808-587-7205**

Senator Donna Mercado Kim:

**This letter is in regards to the beer tax. I will
make this really simple:**

- **I am raising a family of six and don't need to pay more taxes.**
- **Too many jobs would be lost with an increase.**
- **Don't make the economy any worse.**
- **Middle to lower class people are struggling already.**

Vote no on any new beer taxes!

Thank you.

Regina K. Maunakea

Senator Donna Mercado Kim
Hawaii State Capitol
Fax #587-7205

Dear Senator Kim,

I have made a good living being in the beer business and a higher tax would greatly affect that for me and for my family. For that reason I am asking you to oppose any increase in the excise tax.

A higher tax would negatively affect jobs from the brewers to the retailers -- especially hurting the struggling restaurant and bar business.

This is the wrong tax, on the wrong people, at the wrong time.

Sincerely,



Gina Ecube
Ph. #689-5560

**Senator Donna Mercado Kim
Hawaii State Capitol
(808) 587-7205**

Senator Donna Mercado Kim:

I have made a good living being in the beer business and a higher tax would greatly affect that for me and for my family. For that reason I am asking you to oppose any increase in the excise tax.

A higher tax would negatively affect jobs from the brewers to the retailers - especially hurting the struggling restaurant and bar business.

This is the wrong tax, on the wrong people, at the wrong time.

**Sincerely,
Cathy Kauleinamoku**