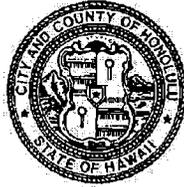


DEPARTMENT OF COMMUNITY SERVICES
CITY AND COUNTY OF HONOLULU

715 SOUTH KING STREET, SUITE 311 • HONOLULU, HAWAII 96813 • AREA CODE 808 • PHONE: 768-7762 • FAX: 768-7792



PETER B. CARLISLE
MAYOR

SAMUEL E. H. MOKU
DIRECTOR

BRIDGET HOLTHUS
DEPUTY DIRECTOR

Comments of the Department of Community Services

MEASURE:

H.B. NO. 1270, H.D. 1, RELATING TO TAXATION.

L A T E

COMMITTEE(S):

SENATE COMMITTEE ON WAYS AND MEANS

HEARING DATE: Wednesday, March 23, 2011

TIME: 10:30 a.m.

LOCATION: State Capitol, Room 211

TESTIFIER(S): Samuel E.H. Moku, Director

(Written testimony only. For more information, please call
Keith Ishida, Community Based Development Division, at 768-7750.)

Chair Ige and Members of the Committee:

The Department of Community Services strongly opposes section 3(d)(2), (5), (6), and (7), which would repeal the income tax credit for low-income household renters, the State Low-Income Housing Tax Credit (LIHTC), and the general excise tax exemption for certified or approved housing projects.

Given that Hawaii has one of the most expensive housing markets in the country, an affordable housing crisis, and a growing population of persons who are homeless, it makes fiscal sense to provide the income tax credit to low income renters. This tax credit is extremely helpful to senior citizens, many of whom are on fixed income, and families who often struggle financially.

It is also fiscally prudent to provide State LIHTCs to support the development of privately-owned affordable housing. LIHTCs are often a critical component of gap financing needed by developers of affordable housing in order to have a financially feasible project. Without the development of such projects, many senior citizens and families would be forced to double-up with relatives. The worst case scenario would be homelessness, which places a tremendous financial strain on the public support system. Although eliminating the LIHTC may save the State money in the short run, the long term consequences would be a greater cost burden to the State, and an affordable housing crisis that is worse than the present situation.

Furthermore, the general excise tax exemption for certified or approved housing projects serves as a valuable incentive for non-profit developers to develop much needed affordable housing. The State LIHTC and the general excise tax exemption for approved housing projects help to stimulate the development of affordable housing which, in turn, will provide urgently needed jobs in the construction industry.

We respectfully ask that section 3(d)(2), (5), (6), and (7) be deleted from this bill.

L A T E

Regarding bill HB 1270

I have only just been made aware of the proposed GET taxation of dues or assessments by condo and community associations. This is a repeal of a very long standing exemption. I am sorry this is too late for the hearing apparently held on March 17, 2011 but perhaps my comments below can be made to those legislators promoting or considering this repeal.

The logic behind the exemption is simply to avoid double taxation. Condo and community associations pool their members' personal funds for the purpose of paying for services common to all the properties involved. It is not a sale transaction at all. The associations then purchase services and goods for the benefit of all members of the association. These secondary transactions are subject to GET and the taxes are paid. Subjecting the assessments to taxation as well as the follow on purchase transactions is clearly double taxation which prior logic clearly understood. This then led to the exemption of the first transaction, the pooling of funds via assessments of members.

If the exemption is repealed it is clearly an unfair double taxation of funds used for the common good of members. It is a poorly conceived proposal and should be withdrawn or defeated.

James V. Pollock
46-426 Hololio St
Kaneohe, HI 96744
phone 247 5477
email jamesvpollock@msn.com

Katherine T. Kupukaa
Mililani Town, HI 96789
(808) 623-7070

L A T E

Senator David Y. Ige, Chair
Senator Michelle N. Kidani, Vice Chair
Ways and Means Committee

Wednesday, March 23, 2011

Opposition to H.B. 793, Relating to Taxation

I am testifying in opposition to H.B. 793 delaying the increase of Standard Deduction and personal exemption. I realize that our State budget needs to be balanced and you need to find resources. Also presently it is in deficit of close to \$1B. However, the budget that Governor Abercrombie presented included 10% increase. How can you feel comfortable in increasing the burden on taxpayers and at the same time increase your spending.

I as a homeowner among many in the State depend on these deductions to reduce paying more taxes. We are the most highly taxed state in the Union and it has become a rude awakening for me to live in Hawaii and enjoy paradise. I have been unemployed for almost 3 ½ years and it has not been easy to survive. I have been fortunate through the good grace of God for surviving thus far.

I urge you to tighten your own belts and reduce government spending before taxing us. Thank you for this opportunity to testify.

March 23, 2011

L A T E

To whom it may Concern

Subj: HB-1270

I oppose HB1270 as it contains a blanket automatic repeal of all exemptions of GET tax credits. As a board member for Kamaole One AOA, Condo Associations and non-profit corporations set up to administer the building on behalf of the owners. The directors are unpaid volunteer unit-owners. No part of the fee is "PROFIT" for the Association. The GET Tax is computed based on the business total gross income derived from doing business in Hawaii. AOA fees are not income, but maintenance dollars to be put right back into the land and building.

Sincerely,

Richard Shutts

rshutts@crowmediacorp.com

Testimony Opposing HB1270
Kenneth and Connie McCorkle
Homeowners
Kapalua Golf Villas 17T7

L A T E

As chairman of the finance committee of the Kapalua Golf Villas, I am writing to urge you to vote no on HB1270, a bill designed to impose 5% GET tax on our monthly maintenance fees. We consider this new tax ill-conceived, ill-timed, unfair, and counter-productive in the State's efforts to raise additional tax revenue. The unintended consequences of this bill will be large and unpleasant. The bill is likely to result in less tax revenue reaching the State's coffers.

- 1. Destruction of Property Values:** As home owners of a very modest condominium property in Maui, we currently pay approximately \$10,000 in annual property, GET, TAT and other taxes to the State of Hawaii. In addition, we provide jobs for housekeeping services as well as a destination coordinator in Maui, all of whom also pay taxes on what we pay them. The proposed tax will add another \$500 tax burden to that total. Taxes alone represent over 30% of our guest's payments for renting our condominium property. No property can sustain that degree of tax load. Even properties carrying no debt are unprofitable and generating negative cash flow.
- 2. Reduced Tourist Revenues:** Hawaii competes with other vacation alternatives worldwide. The State is already at a significant disadvantage because it is so isolated from major population centers. If owners attempt to pass the tax on to guests and raise their rental rates, the State is likely to attract fewer tourists. As oil prices rise or as these taxes are imposed on guests, Hawaii's competitiveness as a vacation destination declines. Each vacationer that turns to other destinations costs Hawaii tourist revenue it would otherwise collect.
- 3. Less GET tax revenue:** Facing lower occupancy rates due to competition from properties in lower cost areas, some owners, attempting to cover the additional fixed cost this tax represents, are likely to drop rental rates to attract more renters. Obviously, this response drops everyone's rental income. Lower rental rates equals lower GET and TAT taxes. At some point, some owners will recognize that they are better off not renting their property given the differential tax treatment (particularly property taxes) imposed on renters versus vacation homes.
- 4. Lower State Property Tax Revenues:** Imposing this 5% added tax will decrease the revenue the state generates from its property taxes on our owners. This proposed tax increase is on top of the very recent rise in the GET/TAT tax rates on Hawaiian rental properties, already among the very highest in the nation. Passing these burdensome cost and tax increases on to our guests/customers is proving to be increasingly difficult as Hawaiian vacations are becoming less competitive with alternative vacation spots. Thus, the attractiveness of Hawaii property ownership is declining.

Fewer buyers mean declining property values. Lower property values mean lower property tax revenue.

5. **Increased Unemployment:** Like many in this weakened economy, our Association members are currently under various degrees of financial stress. Several owners in our association are in arrears in paying their maintenance dues; one unit is in foreclosure. An additional tax of this magnitude is certain to increase our delinquencies. Delinquencies and foreclosures hurt everyone as associations must cut expenses, reduce outside contracting services such as landscaping, defer maintenance and repair, and layoff personnel to meet their budgets.
6. **Simply Unfair:** Many of our association members are retired, living on fixed incomes in the Golf Villas. Those on fixed incomes have been damaged considerably by the low investment returns over the past several years and inevitable inflation on the horizon. Adding yet another burdensome tax which will rise with each increase in association dues to those on fixed incomes seems terribly unfair and unwise.

HB1270 is a very bad bill and I urge you to vote No. We urge you to look elsewhere in your quest to balance Hawaii's state budget.

Sincerely,

Ken and Connie McCorkle
Kapalua golf Villas
Unit 17T7

L A T E

HB1270 - OPPOSED

As a Hawaii resident and voter , I **am opposed** to the repeal of the exemption for “amounts received by ... a nonprofit homeowners or community association ... in reimbursement of sums paid for common expenses as exempted below.

§237-24.3 Additional amounts not taxable

:::

(3) Amounts received by the manager, submanager, or board of directors of:

(A) An association of owners of a condominium property regime established in accordance with chapter 514A or 514B; or

(B) A nonprofit homeowners or community association incorporated in accordance with chapter 414D or any predecessor thereto and existing pursuant to covenants running with the land, in reimbursement of sums paid for common expenses;

This tax is a very bad idea for several reasons.

First , by definition this is a reimbursement for common expenses of the homeowner association. GE tax is already paid on these expenses and this would result in a duplicate tax

Second, as a non-profit organization these associations would be forced to pass on this amount in full to the owners of the association there is no margin for “absorbing the duplicate GE tax”. There is no reason to double tax these homeowners.

Third, virtually all homeowner associations are being hit adversely by the economic downturn much more than other organizations. The owners are the primary source of revenue for the reimbursement of common expenses. The reduced income of the owners makes it very difficult now to pay their share of common expenses. In addition, Hawaii State laws related to foreclosure are resulting in a number of distressed owners stopping the payment of their maintenance fees for extended periods (often exceeding 12 months) with no ability for the association to ever collect the funds because the owner is insolvent and the value of the property is less than the mortgage and taxes which take priority over association fees. It would not be so bad if the foreclosure could occur in 3 or even 6 months, but the state’s laws directly result in associations permanently loosing many months (in some cases over 24 months) of maintenance fees with significant financial impacts to all other owners.

Michael Gronemeyer
105 Awaiku St.
Lahaina, HI 96761

L A T E

As a Hawaii resident and voter , I am opposed to the repeal of the exemption for “amounts received by ... a nonprofit homeowners or community association ... in reimbursement of sums paid for common expenses as exempted below.

§237-24.3 Additional amounts not taxable

:::

(3) Amounts received by the manager, submanager, or board of directors of:

(A) An association of owners of a condominium property regime established in accordance with chapter 514A or 514B; or

(B) A nonprofit homeowners or community association incorporated in accordance with chapter 414D or any predecessor thereto and existing pursuant to covenants running with the land, in reimbursement of sums paid for common expenses;

This tax is a very bad idea for several reasons.

First , by definition this is a reimbursement for common expenses of the homeowner association. GE tax is already paid on these expenses and this would result in a duplicate tax

Second, as a non-profit organization these associations would be forced to pass on this amount in full to the owners of the association there is no margin for “absorbing the duplicate GE tax”. There is no reason to double tax these homeowners.

Third, virtually all homeowner associations are being hit adversely by the economic downturn much more than other organizations. The owners are the primary source of revenue for the reimbursement of common expenses. The reduced income of the owners makes it very difficult now to pay their share of common expenses. In addition, Hawaii State laws related to foreclosure are resulting in a number of distressed owners stopping the payment of their maintenance fees for extended periods (often exceeding 12 months) with no ability for the association to ever collect the funds because the owner is insolvent and the value of the property is less than the mortgage and taxes which take priority over association fees. It would not be so bad if the foreclosure could occur in 3 or even 6 months, but the state’s laws directly result in associations permanently losing many months (in some cases over 24 months) of maintenance fees with significant financial impacts to all other owners.

Mahalo

David Medina

President of Board of Directors

Puamana Community Association

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Jan Weber
Organization: Individual
Address:
Phone:
E-mail: janweber@otterbediving.com
Submitted on: 3/22/2011

L A T E

Comments:
HB1270

(2) Section 237-24.3 (general excise tax; additional amounts not taxable

Please vote against this bill, which would repeal the exemption that condo and homeowner associations currently have (thru 2014) on the collection of maintenance fees.

As president of the Board of Directors of a condo association located in Kailua Kona, I have seen over the past three years the number of foreclosures increase, the number of owners on the delinquency list increase (unable to pay their maintenance fees) and the maintenance fees increase. Our AOA continues to struggle, as our complex ages and requires more maintenance and upkeep. The Board of Directors worked long and hard to keep the maintenance fee increases low, yet fund our Reserve Account and prepare more additional maintenance on the complex. Owners struggle with the downturn in the economy, the rising cost of living, and increases that had to be made to the maintenance fees. To add the general excise tax would further burden owners and ultimately the AOA and HOA, as owners are already struggling to keep up with increases.

To repeal the exemption that the AOA and HOAs currently have would further burden these associations, driving maintenance fees upwards. Operating expenses continue to rise, as utility rates increase, insurance rates increase, and basic maintenance on aging buildings increase. The monies collected as maintenance fees are used for the operating expenses of running the associations and should not be considered as a taxable profit.

The increase would be harmful to those struggling already; the increase would then be passed along to all owners, so those making the monthly maintenance fee payments would be further penalized and have to pay more, as other owners fall behind. If a large number of owners in any association become delinquent, the association then is at risk of collapsing.

Please do not vote to repeal this exemption.

From: mailinglist@capitol.hawaii.gov
Sent: Friday, March 18, 2011 10:27 AM
To: WAM Testimony
Cc: mistian@hotmail.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

L A T E

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Misti Hiras
Organization: Individual
Address:
Phone:
E-mail: mistian@hotmail.com
Submitted on: 3/18/2011

Comments:

I am a condominium owner. I would love a house but in Hawaii, it is very difficult. We can barely afford the maintenance fees as it is. With the regulations on the reserves, this bill will increase our maintenance in a way where we would need to move out. In addition to this, this would make it more difficult for people to sell/buy. Therefore, the effect on the economy and its people would outweigh any benefit the state would have in collecting taxes on this. You may as well rewrite this bill and not direct it to the condo association but to the people in the condos because it is obvious that that's where the extra money will come from. Why are you trying to tax the people of Hawaii any more than we are at this time?

From: mailinglist@capitol.hawaii.gov
Sent: Friday, March 18, 2011 10:38 AM
To: WAM Testimony
Cc: ndradian@gmail.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

L A T E

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Ian
Organization: Individual
Address:
Phone:
E-mail: ndradian@gmail.com
Submitted on: 3/18/2011

Comments:

From: mailinglist@capitol.hawaii.gov
Sent: Friday, March 18, 2011 1:33 PM
To: WAM Testimony
Cc: janessatb@aol.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

L A T E

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Janessa Bonifacio
Organization: Individual
Address:
Phone:
E-mail: janessatb@aol.com
Submitted on: 3/18/2011

Comments:

I am against taking away the GET exemption for condos and community associations. Having to pay GET will mean that the residents will yet have to pay for more expenses.

From: mailinglist@capitol.hawaii.gov
Sent: Friday, March 18, 2011 1:34 PM
To: WAM Testimony
Cc: shane@hawaii.rr.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

L A T E

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Shane Correia
Organization: Individual
Address:
Phone:
E-mail: shane@hawaii.rr.com
Submitted on: 3/18/2011

Comments:

I am against taking away the GET exemption for condos and community associations. GET expenses would be passed on to the residents via higher maintenance fees.

From: mailinglist@capitol.hawaii.gov
Sent: Friday, March 18, 2011 3:49 PM
To: WAM Testimony
Cc: mluppino@pol.net
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Mark Luppino
Organization: Individual
Address:
Phone:
E-mail: mluppino@pol.net
Submitted on: 3/18/2011

Comments:

The portion of HB 1270 that terminates the GET exemption for condominium maintenance fees should be removed. This clause is grossly unjust. Condominium maintenance fees are collected expressly to purchase goods and services that maintain the homes in a condominium arrangement. GET is paid to the state as those funds are used to purchase the goods and services that maintain the homes. Imposing GET on the collection of the maintenance fees means that GET will be collected twice on these funds. Condominiums are the most affordable segment of Hawaii's housing market. Why are legislatures imposing double taxation on this group of homeowners? This is so outrageous. This is very much like collecting GET on auto loan payments, after GET was already collected on the price of the car. Would you even consider doing such a thing? You are in fact taxing the tax payments our condominium association makes, as well as the amounts that the vendors keep for their services. Imposing this tax also represents a great breach of trust on the part of Democratic state lawmakers, who have repeatedly assured the condominium community that maintenance fees would not be taxed in this way. The exemption from the GET for condominium maintenance fees ought to be kept. Please remove this section from HB 1270, or defeat the bill.

Sincerely,

Mark Luppino
60 North Beretania Street
Honolulu, HI 96817

From: mailinglist@capitol.hawaii.gov
Sent: Friday, March 18, 2011 6:07 PM
To: WAM Testimony
Cc: rlo87337@aol.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Richard OMalley
Organization: Individual
Address:
Phone:
E-mail: rlo87337@aol.com
Submitted on: 3/18/2011

Comments:
Regarding bill HB 1270

I have only just been made aware of the proposed GET taxation of dues or assessments by condo and community associations This is a repeal of a very long standing exemption. I am sorry this is too late for the hearing apparently held on March 17, 2011 but perhaps my comments below can be made to those legislators promoting or considering this repeal.

The logic behind the exemption is simply to avoid double taxation. Condo and community associations pool their members' personal funds for the purpose of paying for services common to all the properties involved. It is not a sale transaction at all. The associations then purchase services and goods for the benefit of all members of the association. These secondary transactions are subject to GET and the taxes are paid. Subjecting the assessments to taxation as well as the follow on purchase transactions is clearly double taxation which prior logic clearly understood. This then led to the exemption of the first transaction, the pooling of funds via assessments of members.

If the exemption is repealed it is clearly an unfair double taxation of funds used for the common good of members. It is a poorly conceived proposal and should be withdrawn or defeated.

I agree with the statement of James Pollock that I have entered above as my comment to this flawed legislation.

From: mailinglist@capitol.hawaii.gov
Sent: Saturday, March 19, 2011 6:32 AM
To: WAM Testimony
Cc: bridgetkona@gmail.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Bridget Miller
Organization: Individual
Address:
Phone:
E-mail: bridgetkona@gmail.com
Submitted on: 3/19/2011

Comments:

L A T E

From: mailinglist@capitol.hawaii.gov
Sent: Saturday, March 19, 2011 3:54 PM
To: WAM Testimony
Cc: koneil@hawaii.rr.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

L A T E

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Karen O'Neil
Organization: Individual
Address:
Phone:
E-mail: koneil@hawaii.rr.com
Submitted on: 3/19/2011

Comments:

Taxing Condo Association maintenance fees for the upkeep of our homes is not only not fair, but would make an already precarious situation even worse. That would be double taxing every repair, since the maintenance fees go into a holding account before being paid for services, and that is when we pay the State tax. It would be like every homeowner paying the State tax money they are "going" to pay for a repair or service, and then paying the State again when they actually pay for the repair or service.

I do not understand why this practice would even be considered, but somehow it was, and instead of throwing it out completely, there is an exemption in place. Justly so. And now someone wants to repeal that exemption, and that is just not fair. Please do not repeal the exemption.

From: mailinglist@capitol.hawaii.gov
Sent: Sunday, March 20, 2011 11:50 AM
To: WAM Testimony
Cc: delehman@earthlink.net
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

L A T E

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Pamela Lehman
Organization: Individual
Address:
Phone:
E-mail: delehman@earthlink.net
Submitted on: 3/20/2011

Comments:

This is a BAD bill. Most residents are retired individuals on limited income. This would increase their homeowners fees considerably. Fees should not be taxed. There is no value provided by the government in this process. Every penny paid goes to maintain the property. Taxes are paid for services rendered to provide maintenance. Taxing the owner monthly fees would be a double penalty that no one can afford.

CUT Services - DO NOT TAX. Quit spending money you don't have.

From: mailinglist@capitol.hawaii.gov
Sent: Sunday, March 20, 2011 12:00 PM
To: WAM Testimony
Cc: snow.man@earthlink.net
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

L A T E

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Barry G Snowbarger
Organization: Individual
Address:
Phone:
E-mail: snow.man@earthlink.net
Submitted on: 3/20/2011

Comments:

My understanding of HB 1270 is that it proposes a tax on the monthly maintenance fees that owners pay to their homeowners association for maintenance of their common areas. If so, I am adamantly opposed. These fees are already paying sales tax as various maintenance issues are performed each month by service providers to the Association. If this bill is enacted, you are effectively doubling the tax liability of owners. What in the world are you guys thinking?

From: mailinglist@capitol.hawaii.gov
Sent: Sunday, March 20, 2011 9:17 PM
To: WAM Testimony
Cc: keolalai.budget.finance@gmail.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211

Testifier position: oppose

Testifier will be present: No

Submitted by: Janessa Bonifacio

Organization: Keola Lai Association

Address:

Phone:

E-mail: keolalai.budget.finance@gmail.com Submitted on: 3/20/2011

Comments:

We are against taking away the GET exemption for condos and community associations. GET on maintenance fees would result in higher maintenance fees. Our residents are already overburdened as is with other rising fees and utility costs. It would be especially a burden on retirees on fixed incomes and residents that maybe be undergoing financial hardships.

From: mailinglist@capitol.hawaii.gov
Sent: Sunday, March 20, 2011 9:18 PM
To: WAM Testimony
Cc: keolalai.budget.finance@gmail.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Janessa Bonifacio
Organization: Keola Lai Association
Address:
Phone:
E-mail: keolalai.budget.finance@gmail.com Submitted on: 3/20/2011

Comments:

We are against taking away the GET exemption for condos and community associations. GET on maintenance fees would result in higher maintenance fees. Our residents are already overburdened as is with other rising fees and utility costs. It would be especially a burden on retirees on fixed incomes and residents that maybe be undergoing financial hardships.

From: mailinglist@capitol.hawaii.gov
Sent: Sunday, March 20, 2011 10:15 PM
To: WAM Testimony
Cc: jared.au@gmail.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Jared Au
Organization: Individual
Address:
Phone:
E-mail: jared.au@gmail.com
Submitted on: 3/20/2011

Comments:

From: mailinglist@capitol.hawaii.gov
Sent: Monday, March 21, 2011 6:42 AM
To: WAM Testimony
Cc: bobdi@hawaii.rr.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

L A T E

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Bob Pure
Organization: Individual
Address:
Phone:
E-mail: bobdi@hawaii.rr.com
Submitted on: 3/21/2011

Comments:

I am totally opposed to this bill. It is absolutely the worst possible way to collect State revenue. It will backfire in the long run as it will hurt those people most able to get the economy back on track. It will be the law of unintended consequences.

From: mailinglist@capitol.hawaii.gov
Sent: Monday, March 21, 2011 8:29 AM
To: WAM Testimony
Cc: mjf90maui@aol.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Mary Forcum
Organization: Individual
Address:
Phone:
E-mail: mjf90maui@aol.com
Submitted on: 3/21/2011

Comments:

From: mailinglist@capitol.hawaii.gov
Sent: Monday, March 21, 2011 11:03 AM
To: WAM Testimony
Cc: Tomwest@aol.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Tom Hill
Organization: Individual
Address:
Phone:
E-mail: Tomwest@aol.com
Submitted on: 3/21/2011

Comments:

It is absurd to consider such a bill as it will only add more anguish to an already terrible condo real estate market and high home owner association fees

From: mailinglist@capitol.hawaii.gov
Sent: Monday, March 21, 2011 12:44 PM
To: WAM Testimony
Cc: marymitchf55@aol.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: mary and Dan Sullivan
Organization: Individual
Address:
Phone:
E-mail: marymitchf55@aol.com
Submitted on: 3/21/2011

Comments:

Please hear us: No tax on our maintenance fees. Many of us are just over the edge and cannot bear anymore burdens.

From: mailinglist@capitol.hawaii.gov
Sent: Monday, March 21, 2011 12:51 PM
To: WAM Testimony
Cc: rglanstein@gmail.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Rachel Glanstein
Organization: Individual
Address:
Phone:
E-mail: rglanstein@gmail.com
Submitted on: 3/21/2011

Comments:

Please don't remove the general excise tax exemption for condominium maintenance fee collection - it would be double-dipping (or even triple-dipping) if you do, since that money is taxed when I earn it through my business, then you are saying that the property management company should be taxed on collecting it, then it gets taxed again when it's used to pay contractors for our condo (landscapers, cleaners, etc.). My condo is small and would have to raise maintenance fees in order to cover these extra fees. Please protect us from this double-(or even triple-)dipping. Mahalo.

From: mailinglist@capitol.hawaii.gov
Sent: Monday, March 21, 2011 1:17 PM
To: WAM Testimony
Cc: ktc5612@comcast.net
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Cindy Corrigan
Organization: Individual
Address:
Phone:
E-mail: ktc5612@comcast.net
Submitted on: 3/21/2011

Comments:

From: mailinglist@capitol.hawaii.gov
Sent: Monday, March 21, 2011 3:20 PM
To: WAM Testimony
Cc: Bill@Marr.us.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: William T. Marr
Organization: Individual
Address:
Phone:
E-mail: Bill@Marr.us.com
Submitted on: 3/21/2011

Comments:

I know the State of Hawaii is trying to make up for lost revenue resulting from this economy, but come on folks, you're trying to gouge the very people that are losing their properties to foreclosure as a direct result of the downturn. By increasing taxes, you're going to put more people out of their properties (involuntarily or voluntarily), which will just create a death spiral to the State's current fiscal problem. Think seriously about the cause and effect of this bill. Paleeez!!

From: mailinglist@capitol.hawaii.gov
Sent: Monday, March 21, 2011 5:07 PM
To: WAM Testimony
Cc: stsukayama@yahoo.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Shari Tsukayama
Organization: Individual
Address:
Phone:
E-mail: stsukayama@yahoo.com
Submitted on: 3/21/2011

Comments:

From: mailinglist@capitol.hawaii.gov
Sent: Monday, March 21, 2011 6:27 PM
To: WAM Testimony
Cc: mluppino@pol.net
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Mark Luppino
Organization: Individual
Address:
Phone:
E-mail: mluppino@pol.net
Submitted on: 3/21/2011

Comments:

The portion of HB 1270 that terminates the GET exemption for condominium maintenance fees should be removed. This clause is grossly unjust.

Condominium maintenance fees are collected expressly to purchase goods and services that maintain the homes in a condominium arrangement. GET is paid to the state as those funds are used to purchase the goods and services that maintain the homes. Imposing GET on the collection of the maintenance fees means that GET will be collected twice on these funds. Condominiums are the most affordable segment of Hawaii's housing market. Why are legislatures imposing double taxation on this group of homeowners? This is so outrageous. This is very much like collecting GET on auto loan payments, after GET was already collected on the price of the car. Would you even consider doing such a thing? You are in fact taxing the tax payments our condominium association makes, as well as the amounts that the vendors keep for their services. Imposing this tax also represents a great breach of trust on the part of Democratic state lawmakers, who have repeatedly assured the condominium community that maintenance fees would not be taxed in this way. The exemption from the GET for condominium maintenance fees ought to be kept. Please remove this section from HB 1270, or defeat the bill.

Sincerely,

Mark Luppino

From: mailinglist@capitol.hawaii.gov
Sent: Monday, March 21, 2011 7:11 PM
To: WAM Testimony
Cc: mpatague81@gmail.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

L A T E

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Maria Patague
Organization: Individual
Address:
Phone:
E-mail: mpatague81@gmail.com
Submitted on: 3/21/2011

Comments:

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 22, 2011 9:26 AM
To: WAM Testimony
Cc: konabrad@msn.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Brad Wilcox
Organization: Individual
Address:
Phone:
E-mail: konabrad@msn.com
Submitted on: 3/22/2011

Comments:
Please vote NO. This is double taxation at its best!

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 22, 2011 10:08 AM
To: WAM Testimony
Cc: sankeyj001@hawaii.rr.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: JULIE SANKEY
Organization: Tropicana Village Phase 2/3
Address:
Phone:
E-mail: sankeyj001@hawaii.rr.com
Submitted on: 3/22/2011

Comments:
DELETE SECTION OF BILL:

Section 4. Repeal on December 13, 2014

(2) Section 237-24.3 (general excise tax; additional amounts not taxable); Amounts received by the manager, submanager, or board of directors of: (A) An association of owners of a condominium property regime established in accordance with chapter 514A or 514B; or (B) A nonprofit homeowners or community association incorporated in accordance with chapter 414D or any predecessor thereto and existing pursuant to covenants running with the land, in reimbursement of sums paid for common expenses;

Mahalo,
Board Director Sankey

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 22, 2011 10:26 AM
To: WAM Testimony
Cc: sanssouciinc@gmail.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Jesse Jones
Organization: Sans Souci Inc.
Address:
Phone:
E-mail: sanssouciinc@gmail.com
Submitted on: 3/22/2011

Comments:

This bill if passes will pose a hardship on many senior citizens on fixed incomes who reside at Sans Souci.

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 22, 2011 10:36 AM
To: WAM Testimony
Cc: ljarlington@yahoo.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Linda Arlington
Organization: Home Owner Association Member
Address:
Phone:
E-mail: ljarlington@yahoo.com
Submitted on: 3/22/2011

Comments:

It is extremely unfair for HOAs to be double taxed. Especially since HOA funds are set up for the residents and thier homes for upkeep and services. We pay both state and federal taxes on our homes and to tax the HOA does not make sense.

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 22, 2011 10:42 AM
To: WAM Testimony
Cc: ksg310@sbcglobal.net
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

L A T E

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Karla Gillette
Organization: Puamana Community Association
Address:
Phone:
E-mail: ksg310@sbcglobal.net
Submitted on: 3/22/2011

Comments:

This is a discriminatory attempt to balance the state budget on the backs of one class of homeowner. This will add at least 5% to a homeowner's monthly maintenance fee. It is unjust.

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 22, 2011 10:52 AM
To: WAM Testimony
Cc: dwrobel@vimmaui.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Duane Wrobel
Organization: Property Management & Individual
Address:
Phone:
E-mail: dwrobel@vimmaui.com
Submitted on: 3/22/2011

Comments:

The golden goose lays no more. There is a time to cut spending as the well has run dry. Do you legislators ever look at the paper and see the multitude of foreclosures occurring. To increase AOA/HOA fees by 4% because you cannot manage a budget as we homeowners must do is truly disgusting.

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 22, 2011 11:10 AM
To: WAM Testimony
Cc: dellteigenkbs@gmail.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

L A T E

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: della teigen
Organization: Individual
Address:
Phone:
E-mail: dellteigenkbs@gmail.com
Submitted on: 3/22/2011

Comments:
Property do not need yet another tax.

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 22, 2011 11:14 AM
To: WAM Testimony
Cc: pegbre@earthlink.net
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Margaret Brevoort
Organization: Individual
Address:
Phone:
E-mail: pegbre@earthlink.net
Submitted on: 3/22/2011

Comments:

L A T E

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 22, 2011 11:15 AM
To: WAM Testimony
Cc: mtc1@comcast.net
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Michael T. Connors
Organization: Individual
Address:
Phone:
E-mail: mtc1@comcast.net
Submitted on: 3/22/2011

Comments:

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 22, 2011 11:32 AM
To: WAM Testimony
Cc: wojcik0490@aol.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Richard Wojcik
Organization: Individual
Address:
Phone:
E-mail: wojcik0490@aol.com
Submitted on: 3/22/2011

Comments:

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 22, 2011 11:55 AM
To: WAM Testimony
Cc: r.j3dempsey@gmail.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Robert L Dempsey
Organization: Individual
Address:
Phone:
E-mail: r.j3dempsey@gmail.com
Submitted on: 3/22/2011

Comments:

Associations including ours are having a very hard time at this time. If this bill passes it will destroy the investments and our homes. The state make it hard enough for us to collect the funds needed to maintain our property.

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 22, 2011 12:03 PM
To: WAM Testimony
Cc: bradaraki@gmail.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Brad Araki
Organization: Waialae Gardens AOA0
Address:
Phone:
E-mail: bradaraki@gmail.com
Submitted on: 3/22/2011

Comments:

The proposed taxation of maintenance fees is a bad idea. It would be passed directly through the people on the bottom (i.e. homeowners or tenants). It deserves to be exempt from GE tax. Please vote this down. Thank you.

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 22, 2011 12:11 PM
To: WAM Testimony
Cc: thekonaking@hotmail.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Michael W. Haines
Organization: Individual
Address:
Phone:
E-mail: thekonaking@hotmail.com
Submitted on: 3/22/2011

Comments:

All condo associations in Hawaii are currently in a tough battle to reduce the number of delinquent owners and collect the thousands of dollars that are owed these associations. Adding a tax on association dollars would only make the delinquency problem worse. If the purpose of state government is to solve problems and not create problems, then you must vote NO on this bill since it's passage would severely damage the financial stability of condo associations through the state of Hawaii.

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 22, 2011 12:11 PM
To: WAM Testimony
Cc: mauicalvert@yahoo.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Gordon Calvert
Organization: Individual
Address:
Phone:
E-mail: mauicalvert@yahoo.com
Submitted on: 3/22/2011

Comments:

Enough is Enough, you already tax us for everything from a dentist sticking his fingers in my mouth, to buying a bottle of water. You tax my property and now you propose to GET my homeowners association dues? Really??!! We are a not for profit organization why do you feel the need to profit? Cut the wasteful State Govt spending and stop taxing me on EVERYTHING! What's next? Yo going to tax me for every toilet flush???? STOP NOW, BE RESPONSIBLE!

Mahalo

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 22, 2011 12:40 PM
To: WAM Testimony
Cc: connielappin@gmail.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Connie Lappin
Organization: Individual
Address:
Phone:
E-mail: connielappin@gmail.com
Submitted on: 3/22/2011

Comments:

Adding this tax is like taxing my savings account that I put away for home maintenance. It is a double tax as the vendors doing the maintenance pay excise tax.

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 22, 2011 12:41 PM
To: WAM Testimony
Cc: drywashaz@aol.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: catherine halvorsen
Organization: Individual
Address:
Phone:
E-mail: drywashaz@aol.com
Submitted on: 3/22/2011

Comments:

This bill is designed to penalize second/vacation home property owners and does not take into consideration the huge economic contribution that we as owners and our guests as tourists make to the overall Maui economy. Unreasonable taxes will only make it more difficult for us to continue to rent and/or own property in Maui. If this passes, we will take our condo out of the vacation rental market as the costs will exceed the gains to such an extent it is no longer feasible for us to rent the condo to tourists. We DO NOT MAKE ANY PROFIT as it is, our expenses already far exceed our revenue and passing this bill will make it impossible for us. The long term loss for Maui is far more significant than the short term gain this bill might bring. Cutting budget costs is the smarter way to balance your budget. Please consider the impact that lost tourism dollars will have on Maui!

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 22, 2011 12:53 PM
To: WAM Testimony
Cc: perryhoa@gmail.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Perry Langston
Organization: Individual
Address:
Phone:
E-mail: perryhoa@gmail.com
Submitted on: 3/22/2011

Comments:

This bill will effectively double tax us as homeowners in an HOA. We are presently paying GST to have the garbage picked up, have the common area groomed and for the management company to administer our administrative duties for the association. It also applies to any work that is done for the association. With this new tax we will be paying a tax on the dues and then the remainder of the already taxed dues will be retaxed when a service as mentioned above is performed.

This is double taxation and is a very bad idea.

Mahalo,

Perry Langston owner Ka Ali'i Kai--Kihei

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 22, 2011 1:06 PM
To: WAM Testimony
Cc: junebiz@hotmail.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: June Freundschuh
Organization: Individual
Address:
Phone:
E-mail: junebiz@hotmail.com
Submitted on: 3/22/2011

Comments:

Please delete Section 4(2) (relating to the exemption allowed condos and CA as to the maintenance fees they collect) from House Bill 1270. Although this date is more than 3 years away, a repeal would be disastrous to condominium associations since they have not been able to collect sufficient maintenance fees to repair and maintain their projects and this has been occurring for years. This is currently exacerbated by the current recession which has resulted in many unit owners not paying their maintenance fees (and going into foreclosure) and forcing the other unit owners to make up the shortfall every year. In 3 years the buildings will be 3 years older and the cost and frequency of repairs and maintenance increases as the buildings age. Please do not pass this bill

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 22, 2011 1:19 PM
To: WAM Testimony
Cc: alohapaulmay@yahoo.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Paul Daugherty
Organization: Individual
Address:
Phone:
E-mail: alohapaulmay@yahoo.com
Submitted on: 3/22/2011

Comments:

I oppose this bill due to the taxing of condo maintenance fee will cause the operation budget for the operation of condo and will in some cause more homeless. The price of living in Honolulu is already too high. Maintenance fees are required for the operation of condo and a increase in taxes will cause the operation fee to increase.

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 22, 2011 1:35 PM
To: WAM Testimony
Cc: sharon@ouzel.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211

Testifier position: oppose

Testifier will be present: No

Submitted by: Sharon Allred

Organization: Member of Board of Directors White Sands Village Kailua-Kona, Hi

Address:

Phone:

E-mail: sharon@ouzel.com

Submitted on: 3/22/2011

Comments:

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 22, 2011 1:59 PM
To: WAM Testimony
Cc: Bill.Marr@Comcast.net
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: William T. Marr
Organization: Kapalua Golf Villas
Address:
Phone:
E-mail: Bill.Marr@Comcast.net
Submitted on: 3/22/2011

Comments:

AOAOs are not profit-making business entities and requiring them to pay GET on maintenance fees would simply raise the cost of homeownership, drive up the foreclosure rate, make it more difficult for buyers (especially first-time middle and lower income buyers) to qualify for loans, drive down home ownership further further reducing the State's tax base. Hello?

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 22, 2011 2:23 PM
To: WAM Testimony
Cc: loisgriff@aol.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Lois Griffiths
Organization: Individual
Address:
Phone:
E-mail: loisgriff@aol.com
Submitted on: 3/22/2011

Comments:

Because of the many foreclosures and increase of people unable to pay thier maintenance fee please delete Section 4(2) (relating to the exemption allowed condos and CA as to the maintenance fees they collect) from House Bill 1270.

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 22, 2011 2:29 PM
To: WAM Testimony
Cc: discoverybay@hawaii.rr.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Chris Herndon, GM Discovery Bay
Organization:
Address:
Phone:
E-mail: discoverybay@hawaii.rr.com
Submitted on: 3/22/2011

Comments:

Condominium Associations would be devastated by bill HB1270. Condominiums would not be able to maintain their Reserves for future upgrades or the replacement of old worn out equipment. it would also jeopardise the day to day operation of maintenance and repair.

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 22, 2011 3:14 PM
To: WAM Testimony
Cc: cm@avalonhi.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Collin Miyamoto
Organization: Individual
Address:
Phone:
E-mail: cm@avalonhi.com
Submitted on: 3/22/2011

Comments:

Although the exemption will take effect in 2015, a repeal would be disastrous to all condominium associations. Condominium associations struggle to collect collect sufficient maintenance fees to repair and maintain their property. This is currently exacerbated by the current recession which has resulted in many unit owners not paying their maintenance fees and forcing the other unit owners to make up the shortfall every year. Over the next three years, buildings will be three years older driving up costs and frequency of repairs that will make it even more difficult for condominium associations to maintain their property.

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 22, 2011 3:20 PM
To: WAM Testimony
Cc: poulo@yahoo.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Paul Ratterman
Organization: Individual
Address:
Phone:
E-mail: poulo@yahoo.com
Submitted on: 3/22/2011

Comments:

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 22, 2011 6:20 PM
To: WAM Testimony
Cc: toytruck4@hawaiiantel.net
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Monica Texeira
Organization: Individual
Address:
Phone:
E-mail: toytruck4@hawaiiantel.net
Submitted on: 3/22/2011

Comments:
Strongly OPPOSE this bill!

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 22, 2011 6:27 PM
To: WAM Testimony
Cc: andya4358@aol.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Andy Antosik
Organization: Individual
Address:
Phone:
E-mail: andya4358@aol.com
Submitted on: 3/22/2011

Comments:

The measure is an unfair tax on all Hawaiians who own and live in their homes year-round.

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 22, 2011 6:52 PM
To: WAM Testimony
Cc: nak100@msn.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Noel A. Klawe
Organization: Individual
Address:
Phone:
E-mail: nak100@msn.com
Submitted on: 3/22/2011

Comments:

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 22, 2011 6:53 PM
To: WAM Testimony
Cc: nak100@msn.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Noel A. Klawe
Organization: Individual
Address:
Phone:
E-mail: nak100@msn.com
Submitted on: 3/22/2011

Comments:

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 22, 2011 8:18 PM
To: WAM Testimony
Cc: stevenpammyers@yahoo.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM
Attachments: 187_8741.JPG

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Pam Myers
Organization: Individual
Address:
Phone:
E-mail: stevenpammyers@yahoo.com
Submitted on: 3/22/2011

Comments:
Maintenance Fees are for the upkeep of the buildings and property and by no means revenue for Kona Mansions V.

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 22, 2011 9:40 PM
To: WAM Testimony
Cc: diego8roig@yahoo.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: diego roig
Organization: Individual
Address:
Phone:
E-mail: diego8roig@yahoo.com
Submitted on: 3/22/2011

Comments:

From: mailinglist@capitol.hawaii.gov
Sent: Wednesday, March 23, 2011 4:35 AM
To: WAM Testimony
Cc: wolfer2009@yahoo.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Mark and Karen Wolf
Organization: Individual
Address:
Phone:
E-mail: wolfer2009@yahoo.com
Submitted on: 3/23/2011

Comments:

This will present a hardship to us and many,many,many seniors and their families.

From: mailinglist@capitol.hawaii.gov
Sent: Wednesday, March 23, 2011 5:41 AM
To: WAM Testimony
Cc: bowlus@gmail.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Bob Bowlus
Organization: Individual
Address:
Phone:
E-mail: bowlus@gmail.com
Submitted on: 3/23/2011

Comments:

I want to voice my opposition to this horrible attempt to balance the budget on the backs of my community homeowners association.

From: mailinglist@capitol.hawaii.gov
Sent: Wednesday, March 23, 2011 7:21 AM
To: WAM Testimony
Cc: stan@mauiprop.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: STAN DUNN
Organization: Individual
Address:
Phone:
E-mail: stan@mauiprop.com
Submitted on: 3/23/2011

Comments:

I am STRONGLY opposed to this bill as a Hawaii Resident and request that it not be passed - -
THE GET TAX IS AN UNFAIR TAX AND NEEDS TO REMOVED - IT IS TAX ON TAX

Stan Dunn

From: mailinglist@capitol.hawaii.gov
Sent: Wednesday, March 23, 2011 7:56 AM
To: WAM Testimony
Cc: dickhare@sunvalleynet.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Richard Hare
Organization: Individual
Address:
Phone:
E-mail: dickhare@sunvalleynet.com
Submitted on: 3/23/2011

Comments:

I am an eight year homeowner on Lanai, HI and strongly oppose the passage of this measure.

From: mailinglist@capitol.hawaii.gov
Sent: Wednesday, March 23, 2011 11:02 AM
To: WAM Testimony
Cc: judifleisch@yahoo.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Judith Fleisch
Organization: Individual
Address:
Phone:
E-mail: judifleisch@yahoo.com
Submitted on: 3/23/2011

Comments:

When applied to non-profit homeowner associations this measure is counter productive. It will lower the value of properties by raising homeowner fees and will reduce the market for potential buyers. Owners are already having difficulty paying their monthly fees. Adding to that burden will cause increases in defaults and thereafter foreclosures forcing more people out of their homes.

OPPOSE>>>OPPOSE>>>OPPOSE>>>OPPOSE

From: mailinglist@capitol.hawaii.gov
Sent: Wednesday, March 23, 2011 11:08 AM
To: WAM Testimony
Cc: bob@barengo.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Robert Barengo
Organization: Individual
Address:
Phone:
E-mail: bob@barengo.com
Submitted on: 3/23/2011

Comments:

AOAOs are not for profit . Adding the GET on Maintenance fees is short sighted.
This will make the cost of ownership higher.Increase the cost for new home ownership.Continue
the decline in Real estate on Maui. It therefore, would cost the state more in lost revenues.
Thus adding furhter to the budget hole.

From: mailinglist@capitol.hawaii.gov
Sent: Wednesday, March 23, 2011 2:04 PM
To: WAM Testimony
Cc: ndelaittre@aol.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: David DeLaittre
Organization: Individual
Address:
Phone:
E-mail: ndelaittre@aol.com
Submitted on: 3/23/2011

Comments:

There are already too many taxes that are destroying the tourist industry in Hawaii. The occupancy rate has declined dramatically while maintenance and other expenses have increased.

The tax will not raise revenues, because in the long run, property values will decline due to the lack of people who can afford to own property in Hawaii or visit Hawaii.

From: mailinglist@capitol.hawaii.gov
Sent: Wednesday, March 23, 2011 2:06 PM
To: WAM Testimony
Cc: partnersinparadise@verizon.net
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Gary Skardina
Organization: Individual
Address:
Phone:
E-mail: partnersinparadise@verizon.net
Submitted on: 3/23/2011

Comments:

The idea of taxing Maintenance fees is plain wrong. We are doing our best to keep visitors coming to Maui and keep the economy alive. This would create a 5% increase in our fees which we would pass along to guests. However, due to the current bad economy, guests are already few and far between. Passing this would just put another nail in the coffin of vacation rentals in Hawaii. Bad idea. Please vote NO.

From: mailinglist@capitol.hawaii.gov
Sent: Wednesday, March 23, 2011 2:09 PM
To: WAM Testimony
Cc: jayne@marketingdesigns.net
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Jayne McCann
Organization: Individual
Address:
Phone:
E-mail: jayne@marketingdesigns.net
Submitted on: 3/23/2011

Comments:

I am part of the Homeowner's Association of the Kapalua Golf Villas (owner of unit 19T1) and adamantly oppose this measure that will tax associations in order to balance the budget.

From: mailinglist@capitol.hawaii.gov
Sent: Wednesday, March 23, 2011 2:22 PM
To: WAM Testimony
Cc: Eileen.Marr@comcast.net
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Eileen Marr
Organization: Individual
Address:
Phone:
E-mail: Eileen.Marr@comcast.net
Submitted on: 3/23/2011

Comments:

In the current economic times, this tax would place an undue burden on our association and increase our dues. More and more owners are defaulting and this would only add to the situation.

From: mailinglist@capitol.hawaii.gov
Sent: Wednesday, March 23, 2011 2:23 PM
To: WAM Testimony
Cc: Kalkstein@sbcglobal.net
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Allen A. Kalkstein
Organization: Individual
Address:
Phone:
E-mail: Kalkstein@sbcglobal.net
Submitted on: 3/23/2011

Comments:

My family and most people like us strongly oppose HB1270. It's target and focus is unwarranted. Those who support it will no doubt suffer the wrath of voters going forward. People are seriously upset by these types of political initiatives and are becoming far more proactive in exercising their disapproval.

From: mailinglist@capitol.hawaii.gov
Sent: Wednesday, March 23, 2011 2:25 PM
To: WAM Testimony
Cc: hswongx@comcast.net
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Hasting Wong
Organization: Individual
Address:
Phone:
E-mail: hswongx@comcast.net
Submitted on: 3/23/2011

Comments:

This bill is extremely unfair to condo owners, many of whom already have problem finding employment. You should cut government pay, pension, double-dipping, etc. before putting the burden on the people paying taxes to support all government operations.

From: mailinglist@capitol.hawaii.gov
Sent: Wednesday, March 23, 2011 2:45 PM
To: WAM Testimony
Cc: steverothenberg@yahoo.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: steve rothenberg
Organization: Individual
Address:
Phone:
E-mail: steverothenberg@yahoo.com
Submitted on: 3/23/2011

Comments:

The dues we pay are a "wholesale" transaction and should not be subject to a tax; these monies are then paid at "retail" for goods and services collectively to maintain our condos and are taxed at that level. Double taxation is totally unfair!!!

From: mailinglist@capitol.hawaii.gov
Sent: Wednesday, March 23, 2011 2:57 PM
To: WAM Testimony
Cc: dnath127@sbcglobal.net
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: David Abernathy
Organization: Individual
Address:
Phone:
E-mail: dnath127@sbcglobal.net
Submitted on: 3/23/2011

Comments:

I am very concerned that this Bill will increase taxes. We have been suffering enough over the past years. My association fees are already over \$800 per month. I do live on a fixed income and this will hurt me. The maintenance fees we already pay get taxed when the workers do their work. Please do not place this additional burden on us. Please vote no

From: mailinglist@capitol.hawaii.gov
Sent: Wednesday, March 23, 2011 2:58 PM
To: WAM Testimony
Cc: lepdm@aol.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: lawrence pope
Organization: Individual
Address:
Phone:
E-mail: lepdm@aol.com
Submitted on: 3/23/2011

Comments:

This is a bad bill. It will, ultimately, cost the state of Hawaii money. It is a short term fix with a long term negative fiscal impact

From: mailinglist@capitol.hawaii.gov
Sent: Wednesday, March 23, 2011 3:01 PM
To: WAM Testimony
Cc: tutunbapa@yahoo.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: San Michel
Organization: Individual
Address:
Phone:
E-mail: tutunbapa@yahoo.com
Submitted on: 3/23/2011

Comments:

This bill will have an overwhelmingly negative impact on retirees whose budgets are already strained.

Hawaii is becoming a paradise for only the wealthy. The rest of us are being squeezed out. Condo owners are already paying plenty. The tax raise should not discriminate - raise it on all purchases a lot less, instead of just hitting the condo owners a lot more- especially us older folks.

Forget the campaign promises. They usually get broken anyway. Tax everyone equally when they buy something.

From: mailinglist@capitol.hawaii.gov
Sent: Wednesday, March 23, 2011 3:09 PM
To: WAM Testimony
Cc: dnath127@sbcglobal.net
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Follow Up Flag: Follow up
Flag Status: Flagged

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: David Abernathy
Organization: Individual
Address:
Phone:
E-mail: dnath127@sbcglobal.net
Submitted on: 3/23/2011

Comments:

I am very concerned that this Bill will increase taxes. We have been suffering enough over the past years. My association fees are already over \$800 per month. I do live on a fixed income and this will hurt me. The maintenance fees we already pay get taxed when the workers do their work. Please do not place this additional burden on us. Please vote no

From: mailinglist@capitol.hawaii.gov
Sent: Wednesday, March 23, 2011 3:22 PM
To: WAM Testimony
Cc: inezp001@comcast.net
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Inez P Hagemann
Organization: Individual
Address:
Phone:
E-mail: inezp001@comcast.net
Submitted on: 3/23/2011

Comments:

From: mailinglist@capitol.hawaii.gov
Sent: Wednesday, March 23, 2011 3:23 PM
To: WAM Testimony
Cc: inezp001@comcast.net
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

L A T E

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Paul A Hagemann
Organization: Individual
Address:
Phone:
E-mail: inezp001@comcast.net
Submitted on: 3/23/2011

Comments:

From: mailinglist@capitol.hawaii.gov
Sent: Wednesday, March 23, 2011 3:37 PM
To: WAM Testimony
Cc: smilecho2000@yahoo.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: In Soo Cho
Organization: Individual
Address:
Phone:
E-mail: smilecho2000@yahoo.com
Submitted on: 3/23/2011

L A T E

Comments:

From: mailinglist@capitol.hawaii.gov
Sent: Wednesday, March 23, 2011 4:00 PM
To: WAM Testimony
Cc: keith.stockton@colorado.edu
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Keith Stockton
Organization: Individual
Address:
Phone:
E-mail: keith.stockton@colorado.edu
Submitted on: 3/23/2011

L A T E

Comments:

Applying GET to HOA fees is simply a form of double taxation. These fees are deposited into a bank account where they are dispursed in the form of income to the HOA's employees as well as for GET taxable purchases of goods and services. My condominium unit supported the Hawaii tax base by \$11,500 in 2010 through property taxes, TAT and GET. Why should I support a \$500 increase in my taxes without any increase in services?

This tax increase will result in the loss of Hawaiian jobs as HOAs will cut staffing to compensate for increased GET expenses.

From: mailinglist@capitol.hawaii.gov
Sent: Wednesday, March 23, 2011 4:33 PM
To: WAM Testimony
Cc: rboman32@hotmail.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

L A T E

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Ryan Boman
Organization: Individual
Address:
Phone:
E-mail: rboman32@hotmail.com
Submitted on: 3/23/2011

Comments:

As a condo owner for many years we believe this bill will not only place a burden on our current condo association to manage the dollars effectively to ensure the value of all our investments remain through prudent management, but also raise the monthly fees to offset the tax thus placing a further burden on the marketplace when people are evaluating the purchase of a condo. On the flip side, would make it harder to sell. Thus reducing values. Thus reducing assessed values and taxes collected.

Thank you,

Ryan Boman & Family
Golf Villa Condo Owners - Kapalua, Maui

From: mailinglist@capitol.hawaii.gov
Sent: Wednesday, March 23, 2011 4:49 PM
To: WAM Testimony
Cc: sandycartertravel@cox.net
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

L A T E

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Sandra Carter
Organization: Individual
Address:
Phone:
E-mail: sandycartertravel@cox.net
Submitted on: 3/23/2011

Comments:

It is outrageous that you would add another tax on top of what we already pay. It is not right that we already pay a fee for upkeep and you expect us to pay a tax for that fee? We have already lost approximately 50% of our investment which will take years to recover.

From: mailinglist@capitol.hawaii.gov
Sent: Wednesday, March 23, 2011 4:55 PM
To: WAM Testimony
Cc: mark@ccibuild.net
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Mark A Carrion
Organization: Individual
Address:
Phone:
E-mail: mark@ccibuild.net
Submitted on: 3/23/2011

L A T E

Comments:

I already paid taxes on this property and the home owner fees are for maintenance and should not be taxed again.
The value of the property has dropped drastically

From: mailinglist@capitol.hawaii.gov
Sent: Wednesday, March 23, 2011 5:25 PM
To: WAM Testimony
Cc: cgh@hawaii.rr.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

L A T E

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: charles hull
Organization: Individual
Address:
Phone:
E-mail: cgh@hawaii.rr.com
Submitted on: 3/23/2011

Comments:

I disagree with requiring condominium associations to pay general excise tax (GET) on all maintenance fees collected.

From: mailinglist@capitol.hawaii.gov
Sent: Wednesday, March 23, 2011 5:26 PM
To: WAM Testimony
Cc: jennifer@maui.net
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

L A T E

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Jennifer Hull
Organization: Individual
Address:
Phone:
E-mail: jennifer@maui.net
Submitted on: 3/23/2011

Comments:

I disagree with requiring condominium associations to pay general excise tax (GET) on all maintenance fees collected.

From: mailinglist@capitol.hawaii.gov
Sent: Wednesday, March 23, 2011 5:55 PM
To: WAM Testimony
Cc: j5wong@comcast.net
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

L A T E

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Josephine Wong
Organization: Individual
Address:
Phone:
E-mail: j5wong@comcast.net
Submitted on: 3/23/2011

Comments:

As a condo owner, I oppose the GET on all maintenant fees collected by Condominium Associations.

From: mailinglist@capitol.hawaii.gov
Sent: Wednesday, March 23, 2011 6:57 PM
To: WAM Testimony
Cc: michaelhoward1954@sbcglobal.net
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

L A T E

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Michael Howard
Organization: Individual
Address:
Phone:
E-mail: michaelhoward1954@sbcglobal.net
Submitted on: 3/23/2011

Comments:

WHY would you politicians tax us more, aren't we taxed enough??? Stop spending, start there first. M Howard

From: mailinglist@capitol.hawaii.gov
Sent: Wednesday, March 23, 2011 7:30 PM
To: WAM Testimony
Cc: iida@ircorp.co.jp
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Jun Iida
Organization: Individual
Address:
Phone:
E-mail: iida@ircorp.co.jp
Submitted on: 3/23/2011

L A T E

Comments:

I urge you to vote against this measure. The imposition of this additional tax on the management fees of our condominium association would be oppressive.

As the owner of Kapalua Golf Villa 25P6, I already contribute to the economy in ways including:

- lPaying property tax
- lPaying income tax on any rentals
- lPaying temporary accommodation tax
- lPaying general excise tax on any rental income lPaying general excise tax on materials and furniture to remodel my unit Of course, when I make use of my unit, I am also spending money (and paying tax). When I'm not, others are.

I love Hawaii, but please do not tax me to death.

I implore you to vote against this measure.

Sincerely,

Jun Iida

From: mailinglist@capitol.hawaii.gov
Sent: Wednesday, March 23, 2011 10:37 PM
To: WAM Testimony
Cc: sir_rat007@yahoo.com
Subject: Testimony for HB1270 on 3/23/2011 10:30:00 AM

Testimony for WAM 3/23/2011 10:30:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: David McLaren
Organization: Individual
Address:
Phone:
E-mail: sir_rat007@yahoo.com
Submitted on: 3/23/2011

L A T E

Comments:

Do not pass this Bill. Most condo associations are already struggling to keep thier aging structures maintained. Taxing or fees would cause much needed repairs from happening, cusing our property values to plummet even further. Also the percentage of peolple on fixed incomes is higher than single family houses and higher fees would force many of these people out on to the streets. Start a lottery, legalize gambling or prostituiton or even marijuana, DON'T TAX OUR MAINTAINENCE FEES!!!...Thank You

From: mailinglist@capitol.hawaii.gov
Sent: Thursday, March 24, 2011 2:14 AM
To: WAM Testimony
Cc: Nobueno@rstarmail.com
Subject: Testimony for HB1270 on 3/28/2011 9:15:00 AM

L A T E

Testimony for WAM 3/28/2011 9:15:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Gregory maine
Organization: Individual
Address:
Phone:
E-mail: Nobueno@rstarmail.com
Submitted on: 3/24/2011

Comments:

Our hoa fees are already so high that many can not pay them. This will further exacerbate the situation by driving more units to foreclosure and ultimately hurting you more since then you won't even get the property tax.

From: mailinglist@capitol.hawaii.gov
Sent: Thursday, March 24, 2011 5:09 AM
To: WAM Testimony
Cc: fitquest1@yahoo.com
Subject: Testimony for HB1270 on 3/28/2011 9:15:00 AM

Testimony for WAM 3/28/2011 9:15:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: HOLLY D WRIGHT
Organization: Individual
Address:
Phone:
E-mail: fitquest1@yahoo.com
Submitted on: 3/24/2011

L A T E

Comments:

This is an unfair taxation measure asking condo owners to be burdened with a 5% taxation on maintaine fees. STOP UNFAIR TAXATION!

From: mailinglist@capitol.hawaii.gov
Sent: Thursday, March 24, 2011 5:41 AM
To: WAM Testimony
Cc: danasun2000@hotmail.com
Subject: Testimony for HB1270 on 3/28/2011 9:15:00 AM

Testimony for WAM 3/28/2011 9:15:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Dana Ross
Organization:
Address:
Phone:
E-mail: danasun2000@hotmail.com
Submitted on: 3/24/2011

L A T E

Comments:

From: mailinglist@capitol.hawaii.gov
Sent: Thursday, March 24, 2011 7:21 AM
To: WAM Testimony
Cc: robertcsinclair@yahoo.com
Subject: Testimony for HB1270 on 3/28/2011 9:15:00 AM

Testimony for WAM 3/28/2011 9:15:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Robert Sinclair
Organization: Individual
Address:
Phone:
E-mail: robertcsinclair@yahoo.com
Submitted on: 3/24/2011

L A T E

Comments:

From: mailinglist@capitol.hawaii.gov
Sent: Thursday, March 24, 2011 7:30 AM
To: WAM Testimony
Cc: lorirothenberg@yahoo.com
Subject: Testimony for HB1270 on 3/28/2011 9:15:00 AM

Testimony for WAM 3/28/2011 9:15:00 AM HB1270

L A T E

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Lori Rothenberg
Organization: Kapalua Golf Villas AOA
Address:
Phone:
E-mail: lorirothenberg@yahoo.com
Submitted on: 3/24/2011

Comments:

Our AOA is not-for-profit-making business, and "Maintenance Fees" are just that - they are used specifically for the maintenance and well-being of our Kapalua Golf Villas development. In our community, where home values have become quite depressed in this economy, GET on maintenance fees would effectively raise the cost of homeownership, drive up the already escalating foreclosure rate, and further discourage buyers, especially first-time middle and lower income buyers! This preposterous measure will only serve to further reduce the State's tax base and drive Hawaii's economy into further despair. I cannot imagine that you have not connected those dots!

From: mailinglist@capitol.hawaii.gov
Sent: Thursday, March 24, 2011 8:27 AM
To: WAM Testimony
Cc: bspence132@aol.com
Subject: Testimony for HB1270 on 3/28/2011 9:15:00 AM

Testimony for WAM 3/28/2011 9:15:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: William J. Spence
Organization: Individual
Address:
Phone:
E-mail: bspence132@aol.com
Submitted on: 3/24/2011

L A T E

Comments:

With the state of housing in near crisis and the number of foreclosures increasing, I find it unconscionable that lawmakers would want to increase the financial burden even further on Homeowners by, in effect, increasing their Homeowner's Association dues by passing this measure.

Please vote No on this ill conceived measure.

From: mailinglist@capitol.hawaii.gov
Sent: Thursday, March 24, 2011 9:07 AM
To: WAM Testimony
Cc: rschildt@shasta.com
Subject: Testimony for HB1270 on 3/28/2011 9:15:00 AM

Testimony for WAM 3/28/2011 9:15:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Russ Schildt
Organization: Individual
Address:
Phone:
E-mail: rschildt@shasta.com
Submitted on: 3/24/2011

L A T E

Comments:
Please do not pass HB1270.

From: mailinglist@capitol.hawaii.gov
Sent: Thursday, March 24, 2011 9:15 AM
To: WAM Testimony
Cc: bonniemurf@yahoo.com
Subject: Testimony for HB1270 on 3/28/2011 9:15:00 AM

Testimony for WAM 3/28/2011 9:15:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Bonnie Blumenfeld
Organization: Individual
Address:
Phone:
E-mail: bonniemurf@yahoo.com
Submitted on: 3/24/2011

L A T E

Comments:

Assessing a GET tax on non-profit condominium associations is a disastrous idea. Balancing the budget on the backs of condo associations is simply bad business, bad for the people and bad government.

From: mailinglist@capitol.hawaii.gov
Sent: Thursday, March 24, 2011 9:17 AM
To: WAM Testimony
Cc: jeffry.blumenfeld@yahoo.com
Subject: Testimony for HB1270 on 3/28/2011 9:15:00 AM

Testimony for WAM 3/28/2011 9:15:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Jeff Blumenfeld
Organization: Individual
Address:
Phone:
E-mail: jeffry.blumenfeld@yahoo.com
Submitted on: 3/24/2011

L A T E

Comments:

A very large source of revenue for Hawaii is from the tourist that come to the islands. This will become a disadvantage for Hawaii to compete with other vacation options with the tight economy. Reconsider and vote NO

From: mailinglist@capitol.hawaii.gov
Sent: Thursday, March 24, 2011 9:35 AM
To: WAM Testimony
Cc: jsb122@aol.com
Subject: Testimony for HB1270 on 3/28/2011 9:15:00 AM

Testimony for WAM 3/28/2011 9:15:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Lee Blumenfeld
Organization: Individual
Address:
Phone:
E-mail: jsb122@aol.com
Submitted on: 3/24/2011

L A T E

Comments:

When you were campaigning to be elected I did not notice that you were going to try and penalize condo owners. When you run again please be more honest.

From: mailinglist@capitol.hawaii.gov
Sent: Thursday, March 24, 2011 10:25 AM
To: WAM Testimony
Cc: shayla@shaylamassage.com
Subject: Testimony for HB1270 on 3/28/2011 9:15:00 AM

Testimony for WAM 3/28/2011 9:15:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Shayla Middleton
Organization: Individual
Address:
Phone:
E-mail: shayla@shaylamassage.com
Submitted on: 3/24/2011

L A T E

Comments:
Aloha Elected Representatives of the People-

I oppose this bill requiring condominium associations paying GET tax on maintenance fees collected. This is an added burden on an already struggling tourist industry.

We are already handling a 2% increase in TAT tax which affects our occupancy and chance at making any profit.

Please do not allow this measure to pass!

Mahalo-
Shayla Middleton
Kihei, HI

From: mailinglist@capitol.hawaii.gov
Sent: Thursday, March 24, 2011 11:04 AM
To: WAM Testimony
Cc: jtnho@aol.com
Subject: Testimony for HB1270 on 3/28/2011 9:15:00 AM

Testimony for WAM 3/28/2011 9:15:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: John Ho
Organization: Individual
Address:
Phone:
E-mail: jtnho@aol.com
Submitted on: 3/24/2011

L A T E

Comments:

From: mailinglist@capitol.hawaii.gov
Sent: Thursday, March 24, 2011 11:18 AM
To: WAM Testimony
Cc: interprop@sbcglobal.net
Subject: Testimony for HB1270 on 3/28/2011 9:15:00 AM

Testimony for WAM 3/28/2011 9:15:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Donald K Benedict
Organization: Individual
Address:
Phone:
E-mail: interprop@sbcglobal.net
Submitted on: 3/24/2011

L A T E

Comments:

A GET should not be placed on maintenance fees for condominium associations as the fees are used to pay for services and supplies which in turn pay GET-so we end up with DOUBLE TAXATION.

Not good!

From: mailinglist@capitol.hawaii.gov
Sent: Thursday, March 24, 2011 11:40 AM
To: WAM Testimony
Cc: keikidawn@gmail.com
Subject: Testimony for HB1270 on 3/28/2011 9:15:00 AM

Testimony for WAM 3/28/2011 9:15:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Keiki-Dawn Izumi
Organization: Individual
Address:
Phone:
E-mail: keikidawn@gmail.com
Submitted on: 3/24/2011

L A T E

Comments:

Charging tax on Maintenance Fee's is NOT a good thing. The consumer, owner is already taking a big hit on all other fee's. If you want to make money cut the spending.

From: mailinglist@capitol.hawaii.gov
Sent: Thursday, March 24, 2011 12:12 PM
To: WAM Testimony
Cc: TriciaMaui@aol.com
Subject: Testimony for HB1270 on 3/28/2011 9:15:00 AM

Testimony for WAM 3/28/2011 9:15:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Tricia Morris
Organization: Individual
Address:
Phone:
E-mail: TriciaMaui@aol.com
Submitted on: 3/24/2011

L A T E

Comments:

I am in opposition to this horrible attempt to balance the budget on the backs of our community association and condo owners.

From: mailinglist@capitol.hawaii.gov
Sent: Thursday, March 24, 2011 2:41 PM
To: WAM Testimony
Cc: sonya_sinclair@deanfoods.com
Subject: Testimony for HB1270 on 3/28/2011 9:15:00 AM

Testimony for WAM 3/28/2011 9:15:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Sonya Sinclair
Organization: Individual
Address:
Phone:
E-mail: sonya_sinclair@deanfoods.com
Submitted on: 3/24/2011

L A T E

Comments:
no to HB1270

From: mailinglist@capitol.hawaii.gov
Sent: Thursday, March 24, 2011 3:09 PM
To: WAM Testimony
Cc: Mikep9842@yahoo.com
Subject: Testimony for HB1270 on 3/28/2011 9:15:00 AM

Testimony for WAM 3/28/2011 9:15:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Mike Penn
Organization: Individual
Address:
Phone:
E-mail: Mikep9842@yahoo.com
Submitted on: 3/24/2011

L A T E

Comments:

From: mailinglist@capitol.hawaii.gov
Sent: Friday, March 25, 2011 2:36 AM
To: WAM Testimony
Cc: takee4@sbcglobal.net
Subject: Testimony for HB1270 on 3/28/2011 9:15:00 AM

Testimony for WAM 3/28/2011 9:15:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Tim Kee
Organization: Individual
Address:
Phone:
E-mail: takee4@sbcglobal.net
Submitted on: 3/25/2011

L A T E

Comments:

I disagree with requiring condominium associations to pay general excise tax (GET) on all maintenance fees collected.)

From: mailinglist@capitol.hawaii.gov
Sent: Friday, March 25, 2011 2:37 AM
To: WAM Testimony
Cc: takee4@sbcglobal.net
Subject: Testimony for HB1270 on 3/28/2011 9:15:00 AM

Testimony for WAM 3/28/2011 9:15:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Kim Kee
Organization: Individual
Address:
Phone:
E-mail: takee4@sbcglobal.net
Submitted on: 3/25/2011

L A T E

Comments:

I disagree with requiring condominium associations to pay general excise tax (GET) on all maintenance fees collected.)

From: mailinglist@capitol.hawaii.gov
Sent: Friday, March 25, 2011 5:20 AM
To: WAM Testimony
Cc: kevinpugsley@cox.net
Subject: Testimony for HB1270 on 3/28/2011 9:15:00 AM

Testimony for WAM 3/28/2011 9:15:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Kevin Pugsley
Organization: Individual
Address:
Phone:
E-mail: kevinpugsley@cox.net
Submitted on: 3/25/2011

L A T E

Comments:

I am an owner of Golf Villa 26T-8 at Kapalua and strongly oppose this very unfair proposed additional tax. Owners of condominium properties are already struggling to make ends meet in this economic downturn whether the property is used as a permanent or part time residence and an additional tax imposes a significant added financial burden. Many owners are retired and living on fixed incomes and are already experiencing difficulty meeting monthly maintenance fees which are already rising with current emerging inflationary pressures. To force an additional increase by imposing this tax is ill-conceived and very badly timed. I urge the Legislature to turn down this initiative.

From: mailinglist@capitol.hawaii.gov
Sent: Friday, March 25, 2011 5:53 AM
To: WAM Testimony
Cc: sjreynal@aol.com
Subject: Testimony for HB1270 on 3/28/2011 9:15:00 AM

Testimony for WAM 3/28/2011 9:15:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Steve Greynald
Organization: Individual
Address:
Phone:
E-mail: sjreynal@aol.com
Submitted on: 3/25/2011

L A T E

Comments:

In these difficult economic times, how could you possibly consider imposing additional taxes on all condominium owners. Many of us are already struggling to make our monthly payments, and are making many sacrifices to do so. Please do not pass this bill that would require condominium associations to pay general excise tax on all maintenance fees collected.

From: mailinglist@capitol.hawaii.gov
Sent: Friday, March 25, 2011 6:41 AM
To: WAM Testimony
Cc: jhonniball@sbcglobal.net
Subject: Testimony for HB1270 on 3/28/2011 9:15:00 AM

Testimony for WAM 3/28/2011 9:15:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: James Honniball
Organization: Individual
Address:
Phone:
E-mail: jhonniball@sbcglobal.net
Submitted on: 3/25/2011

L A T E

Comments:

From: mailinglist@capitol.hawaii.gov
Sent: Friday, March 25, 2011 9:02 AM
To: WAM Testimony
Cc: mcmgnt@msn.com
Subject: Testimony for HB1270 on 3/28/2011 9:15:00 AM

Testimony for WAM 3/28/2011 9:15:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Max McMillan
Organization: Individual
Address:
Phone:
E-mail: mcmgnt@msn.com
Submitted on: 3/25/2011

L A T E

Comments:

Why would you want to add more tax to the people that are already funding and supporting real estate and tourism on Maui. This bill would discourage investors and tourists alike from spending money on Maui or the other islands.

Testimony for WAM 3/28/2011 9:15:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Laurie Morales
Organization: Condominium
Address:
Phone:
E-mail: konacoffeevillas@msn.com
Submitted on: 3/25/2011

L A T E

Comments:

I am writing this as I understand proposed HB 1270 will required Condominiums to begin paying taxes on Reserve Funds collected from owners for the purpose of capital repairs of the condominiums. I am concerned because not all condominiums are vacation homes. Passage of this bill as is would be an additional burden for local residents struggling to survive in this economy. Owners have already paid taxes on the funds going into the Reserve Fund and will pay taxes on the funds when they are spent for capital repairs to the Condominiums. This measure would impose a third tax on the same money and require owners to increase their contribution to cover the taxes. In an environment where condominiums are reeling from abandoned units and foreclosures where owners are no longer contributing to AOA fees, this would be an additional blow to the remaining owners trying to hang in there. Our complex has had to tighten belts, defer projects, seek out ways to stretch our dollars, and do more with less, in order to make ends meet. We would like to see the state make the same efforts instead of continuing to 'go to the well' for more funds. At one point the well will go dry.

From: mailinglist@capitol.hawaii.gov
Sent: Friday, March 25, 2011 2:44 PM
To: WAM Testimony
Cc: ldwill1016@yahoo.com
Subject: Testimony for HB1270 on 3/28/2011 9:15:00 AM

L A T E

Testimony for WAM 3/28/2011 9:15:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: L.D. Williams
Organization: Individual
Address:
Phone:
E-mail: ldwill1016@yahoo.com
Submitted on: 3/25/2011

Comments:

From: mailinglist@capitol.hawaii.gov
Sent: Thursday, March 24, 2011 6:50 PM
To: WAM Testimony
Cc: Chigohawaii@gmail.com
Subject: Testimony for HB1270 on 3/28/2011 9:15:00 AM

L A T E

Testimony for WAM 3/28/2011 9:15:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Carole higo
Organization: Individual
Address:
Phone:
E-mail: Chigohawaii@gmail.com
Submitted on: 3/24/2011

Comments:

From: mailinglist@capitol.hawaii.gov
Sent: Thursday, March 24, 2011 8:34 PM
To: WAM Testimony
Cc: jdmmorris@wildblue.net
Subject: Testimony for HB1270 on 3/28/2011 9:15:00 AM

Testimony for WAM 3/28/2011 9:15:00 AM HB1270

L A T E

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: John Morris
Organization: Individual
Address:
Phone:
E-mail: jdmmorris@wildblue.net
Submitted on: 3/24/2011

Comments:

This is an unfair and burdensome tax on taxpayers who are already overburdened with taxes. We are working and paying already. more tax is just a way of paying for over governing and gross mis -management. Start eliminating waste within the government before add. taxes. Help us survive!!

From: mailinglist@capitol.hawaii.gov
Sent: Saturday, March 26, 2011 9:33 AM
To: WAM Testimony
Cc: hdappen@msn.com
Subject: Testimony for HB1270 on 3/28/2011 9:15:00 AM

Testimony for WAM 3/28/2011 9:15:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Howard Dappen
Organization: Individual
Address:
Phone:
E-mail: hdappen@msn.com
Submitted on: 3/26/2011

L A T E

Comments:

We are senior citizens (85 & 79) trying to live on a fixed income, realizing our government has not allowed us a 3% increase on the cost of living in the last two years on our Social Security. Now our local government wants to add another CRAZY TAX upon there citizens, even crippling them more finanically. Shame on you.I highly recommend you create jobs for the local people, and use those tax dollars to cure your problems. So therefore, we are Highly opposed to this added tax.

From: mailinglist@capitol.hawaii.gov
Sent: Friday, March 25, 2011 4:05 PM
To: WAM Testimony
Cc: susie@hanakaimaui.com
Subject: Testimony for HB1270 on 3/28/2011 9:15:00 AM

Testimony for WAM 3/28/2011 9:15:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Susan J. PU
Organization: Individual
Address:
Phone:
E-mail: susie@hanakaimaui.com
Submitted on: 3/25/2011

L A T E

Comments:

AOAO maintenance fees are simply a reimbursement to the AOAO for services provided by outside vendors or hired employees on behalf of the owners. Associations are not "reselling" these services, marking up the services, or profiting from the services and therefore these fees should not be taxed.
Thank you.

From: mailinglist@capitol.hawaii.gov
Sent: Friday, March 25, 2011 5:45 PM
To: WAM Testimony
Cc: alykat94@aol.com
Subject: Testimony for HB1270 on 3/28/2011 9:15:00 AM

Testimony for WAM 3/28/2011 9:15:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Alan Honniball
Organization: Individual
Address:
Phone:
E-mail: alykat94@aol.com
Submitted on: 3/25/2011

L A T E

Comments:

I oppose this measure. Taxing my fees will make my payments higher as a result. I am on a fixed income and cannot afford it. Please vote down this measure.

From: mailinglist@capitol.hawaii.gov
Sent: Sunday, March 27, 2011 3:20 AM
To: WAM Testimony
Cc: mizobe@sanyohms.co.jp
Subject: Testimony for HB1270 on 3/28/2011 9:15:00 AM

Testimony for WAM 3/28/2011 9:15:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Hiromichi Mizobe
Organization: Individual
Address:
Phone:
E-mail: mizobe@sanyohms.co.jp
Submitted on: 3/27/2011

L A T E

Comments:

From: mailinglist@capitol.hawaii.gov
Sent: Sunday, March 27, 2011 9:43 AM
To: WAM Testimony
Cc: nskaar@aol.com
Subject: Testimony for HB1270 on 3/28/2011 9:15:00 AM

Testimony for WAM 3/28/2011 9:15:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Daryl Skaar
Organization: Individual
Address:
Phone:
E-mail: nskaar@aol.com
Submitted on: 3/27/2011

Comments:

Our AOA0 Golf Villas is a non-profit organization and to collect GET on maintenance fees paid by owners to our condo association would be defeating a basic budgeting item. There is no profit obtained from the fees.

From: mailinglist@capitol.hawaii.gov
Sent: Monday, March 28, 2011 3:07 PM
To: WAM Testimony
Cc: hitchga@msn.com
Subject: Testimony for HB1270 on 3/28/2011 9:15:00 AM

L A T E

Testimony for WAM 3/28/2011 9:15:00 AM HB1270

Conference room: 211
Testifier position: oppose
Testifier will be present: No
Submitted by: Gordon Hitchings
Organization: Individual
Address:
Phone:
E-mail: hitchga@msn.com
Submitted on: 3/28/2011

Comments: