

NEIL ABERCROMBIE
GOVERNOR

BRIAN SCHATZ
LT. GOVERNOR



STATE OF HAWAII
DEPARTMENT OF TAXATION
P.O. BOX 259
HONOLULU, HAWAII 96809
PHONE NO: (808) 587-1540
FAX NO: (808) 587-1560

FREDERICK D. PABLO
DIRECTOR OF TAXATION

RANDOLF L. M. BALDEMOR
DEPUTY DIRECTOR

To: The Honorable Marcus Oshiro, Chair
and Members of the House Committee on Finance

Date: Thursday, February 28, 2012
Time: 2:00 P.M.
Place: Conference Room 308, State Capitol

From: Frederick D. Pablo, Director
Department of Taxation

Re: H.B. No. 2417 HD1, Relating to Renewable Energy

The Department of Taxation (Department) strongly supports the intent of H.B. 2417 HD1 and offers the following information and comments for your consideration.

H.B. 2417 HD1 proposes to limit the claimable tax credit to each subject tax map key number, rather than each renewable energy system on a subject tax map key number. The measure would be effective January 1, 2013, and applies to taxable years beginning after December 31, 2012.

The Abercrombie Administration supports incentives to encourage the use of renewable energy sources, rather than fossil fuels. At the same time, we want to insure that the incentives are administered fairly and equitably so our entire community benefits.

The new language in HD1 provides additional clarity that will assist the Department with administration of the tax credit. In particular, the language will eliminate the problematic portions of the current law which enables taxpayers to take more than one tax credit per property, and take tax credits each taxable year. It is our understanding that this was not the legislative intent when the law was initially adopted.

For nonresidential properties, the HD1 language more closely ties the tax credit to the output capacity of the system, which is a more efficient method of achieving the conversion from fossil fuels to renewable energy sources. This method of calculating the tax credit also will simplify the administration of the tax credit.

Thank you for the opportunity to provide comments.

HAWAII RENEWABLE ENERGY ALLIANCE

46-040 Konane Place #3816, Kaneohe, HI 96744 – Telephone/FAX: 247-7753 – Email: wsb@lava.net

Directors

Jody Allione
AES-Solar

Kelly King
Pacific Biodiesel

Matt Stone
Sopogy

Warren S. Bollmeier II
WSB-Hawaii

TESTIMONY OF WARREN BOLLMEIER ON BEHALF OF THE HAWAII RENEWABLE ENERGY ALLIANCE BEFORE THE HOUSE COMMITTEE ON FINANCE

HB 2417 HD1, RELATING TO RENEWABLE ENERGY

February 28, 2012

Chair Oshiro, Vice-Chair Lee and members of the Committee I am Warren Bollmeier, testifying on behalf of the Hawaii Renewable Energy Alliance (HREA). HREA is an industry-based, nonprofit corporation in Hawaii established in 1995. Our mission is to support, through education and advocacy, the use of renewables for a sustainable, energy-efficient, environmentally-friendly, economically-sound future for Hawaii. One of our goals is to support appropriate policy changes in state and local government, the Public Utilities Commission and the electric utilities to encourage increased use of renewables in Hawaii.

The purpose of HB 2417 HD1 is to limit the claimable tax credit to each subject tax map key number rather than each renewable energy system on a subject tax map key number.

HREA **opposes this measure** and offers the following comments in opposition:

- 1) A Familiar Topic: Part 1 - Policy. Each year, it seems, there is a review of the Renewable Energy Technologies Income Tax Credit ("RETITC"). Clearly, the RETITC is working, so does it need to be amended?
- 2) Case 1 – Solar. For solar, the RETITC appears to be working quite well, and for PV, especially well. As we understand, developers and consumers are adhering to the current DoTax guidelines in developing and installing their projects. This measure presumes that there would be a new DoTax policy, and if so, any changes should be reviewed carefully in order to thoroughly evaluate not only fiscal impacts, but impact to the solar industry. For example, a proposed project might extend across more than one tax map key number.
- 3) Case 2 - Wind. In the case of the development large windfarms, the RETITC does not appear to be critical. However, in the case of small wind installations, not much is happening. In part, this is due to permitting challenges, but also that the 20% tax credit does not appear to provide enough of an incentive. But to the case in point, a developer/property owner may wish to install a project with more one or more wind turbines on his property that extends across more than on tax map key numbers
- 4) What Now. Given the potential impacts of this proposed change to the RETITC, without a thorough evaluation, HREA recommends this measure be HELD by the committee.

Thank you for this opportunity to testify.



Sierra Club Hawai'i Chapter

PO Box 2577, Honolulu, HI 96803
808.538.6616 hawaii.chapter@sierraclub.org

HOUSE COMMITTEE ON FINANCE

February 28, 2012, 2:00 P.M.
(Testimony is 2 pages long)

TESTIMONY IN STRONG OPPOSITION TO HB 2417 (HD1)

Aloha Chair Oshiro and Members of the Committee:

The Sierra Club of Hawai'i strongly opposes HB 2417 (HD1), which would reduce the renewable energy tax credit available to prospective consumers. This measure is a pennywise, pound-foolish step backward in the State's clean energy efforts.

Tax credits for renewable energy devices are important policy tools to encourage investment in clean energy, reducing Hawai'i's dependence on unstable foreign oil and improving Hawai'i's environment.

Hawai'i depends on imported oil for nearly 90% of its energy needs. This dependence results in the outflow of the State's financial resources and creates a tenuous reliance on an unsustainable and unstable resource. Moreover, with the increased certainty of climate change as a result of fossil fuel usage and the emerging treaties on greenhouse gas emissions, as well as the global depletion of natural resources, encouragement of renewable energy sources is timely and strategic.

Hawai'i has been a leader in the inevitable renewable energy revolution—but continued success will take a continued commitment from the public policy makers. Tax credits for renewable energy is good policy for the following reasons:

- The tax credits are an investment for the State. Tax credits leverage private investment that helps to sustain existing jobs and adds jobs as the net number of systems sold per year increases. The jobs are created primarily in the small business sector;
- Private utilities base their demand side management programs ultimately on shareholder return. This often conflicts with the energy and economic objectives of the State. If the

State wishes to encourage sustainable, clean energy—which it should—then it must continue to encourage distributed generated power.

- The solar industry is exactly the “high-tech” that Hawai’i needs. But until a critical mass is reached for its demand, it must be supported by incentives. The industry cannot make long-term plans if it is unsure how to forecast demand for their systems in the long-term.

Hawai’i’s renewable energy tax credits have proven incredibly successful in helping to promote the use of solar and other renewable energies in the state. The number of photovoltaic systems installed in Hawai’i has consistently increased each year -- one of the few growth industries in an otherwise economically depressed time period. *In fact, the State indicates that approximately 15% of the construction jobs last year arose out of the solar industry.*

Hawai’i has one of the strongest solar industries in the country. Let’s not lose this resource particularly during an economic downturn.

We understand that the tax credits may eventually need to be reduced. Tax subsidies were never intended to be permanent. Rather than supporting bills that sharply curtail the credits, create uncertainty, and “kill” the industry, we suggest this committee form a workgroup of stakeholders that can make recommendations for a steady and certain diminishment of the credit over time.

Mahalo for the opportunity to testify.



TO: House Committee on Finance
Honorable Representative Marcus Oshiro, Chair
Honorable Representative Marilyn B. Lee, Vice Chair

RE: Testimony Opposing HB 2417 HD1 Relating To Renewable Energy.

Testimony is 2 pages long.

HEARING: Friday, February 28, 2:00 p.m., Room 308

Chairman Oshiro and members of the Committee:

My name is Larry Gilbert, and I am the Managing Partner and Chief Executive of Kairos Energy Capital LLC. Kairos Energy Capital is a Hawai'i merchant bank that focuses entirely on providing and arranging funding for renewable energy projects. We have become one of the leading experts in Hawai'i in solar project financing.

HB2417 proposes to limit the number of "systems" to one per TMK, and thus limit the amount of the Hawai'i renewable energy tax credit. The measure should not be passed in its current form, for the following reasons:

Prior Abuses Have Been Stemmed by Administrative Action

The Hawai'i renewable energy tax credit has contained the very awkward mechanism of capping the amount of the credit on a "per system" basis since its inception. The Department of Taxation's original interpretive releases construed the mechanism very broadly, using a "one inverter equals one system" test, which led to abuses when inverter technology evolved. But DoTAX plugged this loophole in 2010 with tax information releases (TIR's) 2010-2 and 2010-3, which required legitimate non-tax reasons for claiming multiple systems, such as valid engineering or physical site limitations. Anyone who claims multiple systems without legitimate non-tax reasons runs the very serious risk of having their claim of the credit denied on audit, and owing back not only the credit but also penalties and interest. While some people may still be willing to play "audit roulette" and hope they don't get caught, that is not a valid reason for changing the current structure, which is otherwise working quite well.

The Current Measure Creates a Host of Unforeseen Consequences

The existing law's choice of differing cap amounts by type of property use has created a wealth of confusion and complications, and the current measure would only make those worse.

The residential application, which is where the incentive is arguably the most needed due to the relatively high cost of installing these small projects, would potentially be the most affected. The current cap of \$5,000 per "system" is somewhat capricious, since some installations need only one larger system—in which case the cap would

reduce the available incentive—while other installations need more than one, and hence enjoy a greater incentive. The current proposal would effectively cap residential systems at a credit of \$5,000, which means that people needing smaller systems would get a bigger incentive, proportionately, than those needing larger systems. It would be more effective to just limit the credit to a percentage of cost, as the Federal system does.

The amendments to HB2417 introduced in HD1 take a more measured approach to commercial systems, and would seem largely workable for systems up to 300kw. For larger installations, however, the current measure could curtail financing, since presumably the amount of incentive would be lower on the larger systems (HD1 left it blank). And because the current draft contemplates no incentive for systems over 5MW, larger wind systems, such as the one being constructed by First Wind on the North Shore of Oahu, would be deterred, even though they provide the lowest cost form of renewable energy available – far cheaper than oil- or coal-based energy currently used by HECO.

The multi-family cap of \$350 per unit is so low that it has effectively been ignored by the market, and landlords have no reason to install renewable energy to benefit their tenants. If there is concern that the incentive is working “too well” for residential and commercial users, there should also be concern that Hawai`i’s renters are being left out entirely.

Using the “Per System” Mechanism to Control Cost to the Taxpayer Creates Unnecessary Confusion and Disruption

Reducing the amount of tax credits claimed is definitely a way to reduce the cost of the renewable energy incentive to the taxpayer, but tinkering with the “per system” mechanism of capping credits will create unforeseen and often arbitrary outcomes. The state incentive should be clear, transparent and easy to administer, and the “per system” mechanism is not. But most of the kinks have been worked out of it, and at this point it provides relatively predictable results to everyone involved. If there is a desire to reduce the amount the State is investing in renewable energy, it would be far better to eliminate the “per system” concept entirely, and adjust the incentive percentage rate.

HB2417 should be deferred indefinitely, because it will cost state agencies more money.

Thank you for the opportunity to submit this testimony, and please feel free to contact me if I can be of further assistance.

Larry Gilbert
Managing Partner
Kairos Energy Capital LLC
55 Merchant Street, Suite 1560
Honolulu, HI 96813
Tel 808 457-1600
Email: LGilbert@kairosenergycapital.com



**HOUSE COMMITTEE ON FINANCE
TESTIMONY IN OPPOSITION TO
HB 2417 HD1 RELATING TO RENEWABLE ENERGY**

Testimony of
Solar Energy Industries Association
Tuesday, February 28, 2012, 2:00 p.m.
Conference Room 308

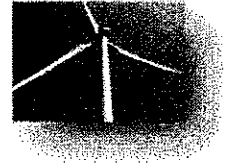
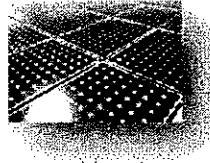
Chair Oshiro and members of the Committee:

The Solar Energy Industries Association, SEIA, opposes HB 2417 HD1 as it is currently drafted. SEIA is the national trade association of the United States solar industry. Through advocacy and education SEIA and its 1,100 member companies work to make solar energy a mainstream and significant energy source by expanding markets, removing market barriers, strengthening the industry and educating the public on the benefits of solar energy. Many SEIA members are Hawai'i companies, or have a strong presence in Hawai'i, including Solar City, SunRun, SunPower, REC Solar, and others.

SEIA recognizes the Legislature's concerns regarding the use of the tax credit for residential solar projects. It is critical, however, that any changes to the effective availability and amount of the tax credit in the residential market not be so dramatic so as to completely disrupt or halt the growing market. Any change should encourage the continuation of the growth in jobs and investment in the residential sector. SEIA would support a one system limitation with an increased dollar cap of up to \$10,000. This approach reflects the current bill but modifies the dollar amount so as to reduce the immediate impact on both prospective customers and on the solar industry. Alternatively, the legislature could consider other proposals for changing the residential credit, such as the proposal advanced by the Hawaii Solar Energy Association.

However, SEIA opposes the proposed changes to the tax credit for commercial projects. The proposed changes would be very disruptive to Hawaii's highly successful commercial market which has brought benefits to electricity customers and jobs and investment to Hawai'i. The current payback time frame for commercial projects is essential to attracting the necessary outside investment to the state of Hawai'i, including federal dollars such as the investment tax credit. Changes to the credit structure for the commercial market would send the wrong message to investors.

Thank you for the opportunity to testify on this matter.



HOUSE COMMITTEE ON FINANCE

February 28, 2012, 2:00 P.M.

Room 308

(Testimony is 1 page long)

TESTIMONY IN OPPOSITION TO HB 2417 HD1

Chair Oshiro and members of the Committee:

The Blue Planet Foundation opposes HB 2417 HD1, a measure which strictly limits the size of the tax credit that renewable energy investors can use per property. Passing this measure will significantly reduce the incentive to invest in renewable energy, likely damage to the solar and wind industries in Hawaii, and deliver a major setback to the state's clean energy efforts.

While Blue Planet appreciates the need to minimize the impact on the state budget during these challenging fiscal times, cutting the clean energy tax credits today would be pennywise and pound foolish. The solar tax credit has been extremely effective at making Hawai'i a leader in solar water heating installations—creating local jobs and providing steady revenue from its business creation. Moreover, the installation of solar water heaters, photovoltaic systems, and wind systems helps to plug the leak of billions of dollars out of the islands' economy. Further, investments in this technology—and the companies and jobs that provide it—pays dividends back to the state in the form of income tax, general excise tax, and outside investment—among other forms.

Limiting the number of "systems" that are eligible for the tax credit essentially caps the allowable credit *regardless* of the size of the system. Such a policy would discriminate against homeowners who are investing in larger systems (for example, a one kilowatt PV system would receive an identical credit as a 5 kilowatt PV investment). The system caps (and thereby the "system" definition) should be removed altogether to provide more clarity in the incentive.

A reduction or disruption in these tax incentives could significantly curtail the solar and wind industries in Hawai'i and reduce our ability to decisively move off of oil.

Please hold HB 2417 HD1.

Thank you for the opportunity to testify.



The House Committee on Finance

**February 28, 2012; 2:00 p.m.
Conference Room 308**

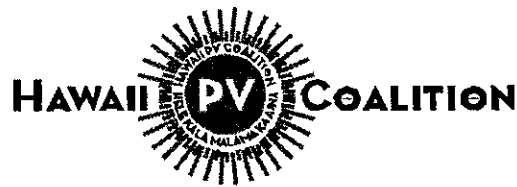
**HB 2417, HD 1
Testimony in Opposition**

Chair Oshiro, Vice Chair Lee and Members of the Committee, my name is Jon Wallenstrom and I am the President of Forest City Hawaii. It has been Forest City's honor to be a member of the Hawaii business community. Over the past seven years our company has executed on a \$2 Billion project to redevelop Navy and Marine Corps housing, built the largest photovoltaic project on the island of Oahu, and started development of a large affordable housing project using solar energy in partnership with HHFDC on the Big Island. We are very proud of these accomplishments and would like to continue to work with the people of Hawaii to create a better built environment.

Forest City opposes HB 2417, HD 1. This measure seeks to limit the availability of Hawaii's renewable energy technologies income tax credit ("RETITC") to a subject property. Such a limitation would have a chilling effect on the growth of the solar industry which in 2010 contributed to 15% of statewide construction, creating employment opportunities for our *ohana* during a period of economic downturn. Implementation of renewable energy alternatives, such as harnessing solar power, has been in keeping with the HCEI initiative to ensure long term energy and economic independence, reducing our dependence on fossil fuels importation.

Within the commercial market, HB 2417, HD 1 would undermine utility scale projects that have already been in development for as long as five (5) years and rarely less than three (3) years and for which financing has been undertaken based upon previous tax guidelines. This measure is an abrupt change from existing Department of Taxation guidelines.

Thank you for the opportunity to testify on this measure.



2/28/2012

House Committee on Finance

FIN

2:00 PM

TESTIMONY IN OPPOSITION

HB2417 HD1

Aloha Chair Oshiro and Vice-Chair Lee and Members of the Committee:

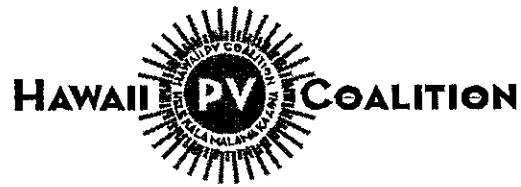
This measure addresses an issue that is a very challenging for the solar industry. For the most part industry participants understand the Legislature's concerns regarding the administrative efficiency and fiscal impact of the renewable energy credit and want to work with the Legislature to address these concerns. However, the industry has grown up around the current rules and we are very concerned that any radical departure from these rules will have negative implications for the industry that DBEDT Director Lim has recently said accounts for about 15 percent of total construction activity in the state, and for the residential and commercial clients of the industry who use their savings to drive economic growth. In the process, abrupt change would endanger the roughly 2,000 people employed by the industry today and the energy security benefits that accrue to the State as a result of the deployment of solar systems. As a result, we are proposing and HD 2 that includes a suite of changes that address the administrative and budgetary impacts of the solar portion of the 235-12.5 credit.

In terms of the HD1 version of this measure, we view it as flawed in several key ways, aside from the simple abruptness with which it deviates from the current system. The first of these is that it does not solve the administrative efficiency issues in the current version of the law. The Department of Taxation will have to rule on issues such the legitimacy of credits claimed on land that has undergone various forms of subdivision, including the renewable energy subdivision exemption provided for in HRS 201N-14. The exemption appears to have been crafted precisely to encourage renewable energy development, yet systems on such parcels will be potentially ineligible for the credit if a solar system exists on the balance of the property. A second issue is that it does not treat the same type of taxpayer uniformly. For instance, a block of townhomes may each have their own TMK (in which case each home owner would be eligible for the tax credit) or may share a single TMK (in which case they would have to share a single capped credit amount of \$5,000 no matter how many units there are or how much PV is put installed). In general the tax code seeks to avoid such situations.

On the commercial scale, HD1 of this measure may also deny what most of us would consider legitimate claims for the credit. A common example is a singly titled piece of commercial real estate, for instance a shopping center, where each tenant has their own electric meter and wants to install their own PV system on the roof above their space. If HB2417 HD1 were to pass, these tenants would all be treated as though they were creating a single system for the purpose of calculating the credit cap. A final concern with this draft of HB 2417 is that it seems not to reflect the cost curve in the utility scale market, which declines with system size but only until projects reach transmission scale – at about 1 MW. At this point costs increase to account for utility interconnection requirements that are in the millions of dollars. By treating all commercial systems, in essence, as though they are grid-tied roof top systems, the measure would weaken the incentive for utility scale project development dramatically.

As noted above, in lieu of the proposed HD1 we are proposing an alternative, which is attached. Key elements of the proposal include the following:

- For utility scale projects the incentive is converted from an income tax credit to a production credit, meaning that system owners are paid over time rather than up front. This has the effect of limiting General Fund obligations in any single year, especially in the near term. This is important because



the portfolio of utility scale projects coming on line will be substantial in the coming years but should wane thereafter.

- For residential and commercial projects below the utility scale, the incentive would decline by five percentage points annually, stabilizing at 20 percent in 2015, but eliminate the current per system caps, as is the case with the federal solar credit. Though it may not be obvious, this lowers the budgetary impact of the residential and commercial credit by millions of dollars annually because the current guidance is quite liberal with respect to system definition. The primary impact of this change is therefore to vastly simplify the administration of the solar credit, while it also lowers the cost to the State of incentivizing the same amount of PV.
- Finally, the bill proposes a task force to study the future of the 235-12.5 credit following the reduction in the federal credit from 30 to 10 percent in 2017. The goal of the task force is to examine the appropriate incentive level given the cost of power, the cost of materials, and any relevant policy changes at the state or federal level at that time. The proposed task force would be a collaborative effort between the DBEDT, the Department of Taxation, Legislative appointees and the industry designed to craft the credit to the needs at that time.

Thank you for the opportunity to testify on this measure.

Mark Duda
Government Affairs Committee Chair, Hawaii PV Coalition

About the Hawaii PV Coalition

The Hawaii PV Coalition was formed in 2005 to support the greater use and more rapid diffusion of solar electric applications across the state. Working with business owners, homeowners and local and national stakeholders in the PV industry, the Coalition has been active during the state legislative sessions supporting pro-PV and renewable energy bills and helping inform elected representatives about the benefits of Hawaii-based solar electric applications.

The Coalition has also taken a very active role in policy discussions to promote best practices for distributed generation and interconnection rules. The Hawaii PV Coalition is currently intervening in two open PUC dockets, the Reliability Standards Working Group (2011-0206) and Rule 14H (2010-0015).

Report Title:

Renewable Energy Technology; Tax Credit

Description:

Adds and defines a new type of solar electricity generating system called a "utility scale solar electricity generating system" and converting the income tax credit for this type of system to a production tax credit. Also reduces the income tax credit amount by five percentage points annually beginning with the 2013 tax year for solar electricity generating systems that are not "utility scale" and stabilizing the credit at twenty percent following the 2015 tax year. Also, eliminates the per system cap for solar electricity generating systems that are not "utility scale" beginning in the 2013 tax year; and establishes a task force to consider the future direction of the credit using data from the 2013 through 2016 tax years. Effective January 1, 2013 and applies to tax years beginning after December 31, 2012.

A BILL FOR AN ACT

RELATING TO RENEWABLE ENERGY.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

1 SECTION 1. The Legislature finds that solar energy is
2 crucial to Hawaii's energy future as a source of job creation,
3 energy security, and macroeconomic competitiveness;

4
5 The Legislature finds, however, that despite its many
6 benefits the aggregate cost of solar tax incentives to the State
7 is significant;

8
9 The legislature therefore further finds that some steps to
10 manage the overall impact of the solar credit on the general
11 fund are prudent and in the public interest;

12
13 The Legislature therefore makes the following series of
14 changes to HRS 235-12.5 so that solar energy can continue to
15 serve the needs of the state's homeowners and businesses.

16
17
18 SECTION 2. Section 235-12.5, Hawaii Revised Statutes, is
19 amended by amending subsection (a) as follows:

20
21 (a) When the requirements of subsection (d) are met, each
22 individual or corporate taxpayer that files an individual or
23 corporate net income tax return for a taxable year may claim a
24 tax credit under this section against the Hawaii state
25 individual or corporate net income tax. The tax credit may be
26 claimed for every eligible renewable energy technology system
27 [~~that is~~] installed and placed in service in the State by a
28 taxpayer during the taxable year. The tax credit may be claimed
29 as follows:

30 (1) For each solar electricity generating [energy] system that is not a utility scale solar
31 electricity generating system that is installed prior to the 2013 tax year: thirty-five per cent of
32 the actual cost [or the cap amount determined in subsection (b), whichever is less]; for each solar
33 energy system that is not a utility scale solar electricity generating system that is installed during
34 the 2013 tax year: thirty percent of the actual cost; for each solar energy system that is not a

H.B. NO.

1 utility scale solar electricity generating system that is installed during the 2014 tax year: twenty-
 2 five percent of the actual cost; for each solar energy system that is not a utility scale solar
 3 electricity generating system that is installed during the 2015 tax year or after: twenty percent of
 4 the actual cost; or

5 (2) For each utility scale solar electricity generating system installed after the 2012 tax
 6 year: \$0.08 per kWh generated for the first one hundred and twenty (120) months of the system's
 7 operation; or

8 (3) For each solar energy system that uses energy from the sun to heat water for
 9 household use: thirty-five per cent of the actual cost or the cap amount determined in subsection
 10 (b), whichever is less; or

11 ~~[(2)]~~ (4) For each wind-powered energy system: twenty per cent of the actual cost or the
 12 cap amount determined in subsection (b), whichever is less;

13 provided that multiple owners of a single system shall be
 14 entitled to a single tax credit; and provided further that the
 15 tax credit shall be apportioned between the owners in proportion
 16 to their contribution to the cost of the system.

17 In the case of a partnership, S corporation, estate, or
 18 trust, the tax credit allowable is for every eligible renewable
 19 energy technology system that is installed and placed in service
 20 in the State by the entity. The cost upon which the tax credit
 21 is computed shall be determined at the entity level.
 22 Distribution and share of credit shall be determined pursuant to
 23 section 235-110.7(a).

24
 25 SECTION 3. Section 235-12.5, Hawaii Revised Statutes, is
 26 amended by amending subsection (b) as follows:

27
 28
 29 (b) The amount of credit allowed for each eligible
 30 renewable energy technology system shall not exceed the
 31 applicable cap amount, which is determined as follows:

32 (1) If the primary purpose of the solar energy system is to use energy from the sun to
 33 heat water for household use, then the cap amounts shall be:

34 (A) \$2,250 per system for ~~[single-family]~~ residential
 35 property; and

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1 (B) \$350 per unit per system for multi-family
2 residential property; and

3 (C) \$250,000 per system for commercial property; and

4 [(2) For all other solar energy systems, the cap amounts shall be:

5 ~~_____ (A) \$5,000 per system for single-family residential~~
6 ~~property; provided that if all or a portion of the system is~~
7 ~~used to fulfill the substitute renewable energy technology~~
8 ~~requirement pursuant to section 196-6.5(a)(3), the credit shall~~
9 ~~be reduced by thirty-five per cent of the actual system cost or~~
10 ~~\$2,250, whichever is less;~~

11 ~~_____ (B) \$350 per unit per system for multi-family~~
12 ~~residential property; and~~

13 ~~_____ (C) \$500,000 per system for commercial property; and]~~

14 (3) For all wind-powered energy systems, the cap amounts shall be:

15 (A) \$1,500 per system for single-family residential
16 property; provided that if all or a portion of the system is
17 used to fulfill the substitute renewable energy technology
18 requirement pursuant to section 196-6.5(a)(3), the credit shall
19 be reduced by twenty per cent of the actual system cost or
20 \$1,500, whichever is less;

21 (B) \$200 per unit per system for multi-family
22 residential property; and

23 (C) \$500,000 per system for commercial property.

24
25 SECTION 3. Section 235-12.5, Hawaii Revised Statutes, is
26 amended by amending subsection (c) as follows:
27
28

29 (c) For the purposes of this section:

30 "Actual cost" means costs related to the renewable energy
31 technology systems under subsection (a), including accessories
32 and installation, but not including the cost of consumer
33 incentive premiums unrelated to the operation of the system or
34 offered with the sale of the system and costs for which another
35 credit is claimed under this chapter.

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1 "Household use" means any use to which heated water is
2 commonly put in a residential setting, including commercial
3 application of those uses.

4 "Renewable energy technology system" means a new system
5 that captures and converts [~~a renewable source of energy, such~~
6 ~~as~~] solar or wind energy, into:

- 7 (1) A usable source of thermal or mechanical energy;
- 8 (2) Electricity; or
- 9 (3) Fuel.

10 "Solar electricity generating system" means any system that
11 uses the sun's energy to produce electricity either directly as
12 is the case with photovoltaics or indirectly as is the case with
13 concentrating solar power technologies.

14 "Solar or wind energy system" means any identifiable
15 facility, equipment, apparatus, or the like that converts solar
16 or wind energy to useful thermal or electrical energy for
17 heating, cooling, or reducing the use of other types of energy
18 that are dependent upon fossil fuel for their generation.

19 "Utility scale solar electricity generating system" means
20 any solar electricity generating system that is interconnected
21 to a utility grid at sub-transmission or transmission voltage.

22
23

24 SECTION 4. Section 235-12.5, Hawaii Revised Statutes, is
25 amended by amending subsection (e) as follows:

26

27 (e) The director of taxation shall prepare any forms that
28 may be necessary to claim a tax credit under this section,
29 including forms identifying the technology type of each tax
30 credit claimed under this section, whether for solar or wind.
31 The director may also require the taxpayer to furnish reasonable
32 information to ascertain the validity of the claim for credit
33 made under this section and may adopt rules necessary to
34 effectuate the purposes of this section pursuant to chapter 91.
35 Tax filers claiming the credit for utility scale solar
36 electricity generating systems in a particular tax year must
37 document each system's production for that tax year with a

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1 separate notarized letter from a licensed Hawaii electrical
2 engineer attesting to the number of kilowatt hours produced by
3 that system in that tax year.
4
5

6 SECTION 5. Section 235-12.5, Hawaii Revised Statutes, is
7 amended by amending subsection (g) as follows:
8

9 (g) For solar energy systems, a taxpayer may elect to
10 reduce the eligible credit amount by thirty per cent and if this
11 reduced amount exceeds the amount of income tax payment due from
12 the taxpayer, the excess of the credit amount over payments due
13 shall be refunded to the taxpayer; provided that tax credit
14 amounts properly claimed by a taxpayer who has no income tax
15 liability shall be paid to the taxpayer; provided further that
16 the tax credit for utility scale solar systems shall require no
17 reduction in order to be refundable; and provided further that
18 no refund on account of the tax credit allowed by this section
19 shall be made for amounts less than \$1.

20 The election required by this subsection shall be made in a
21 manner prescribed by the director on the taxpayer's return for
22 the taxable year in which the system is installed and placed in
23 service. A separate election may be made for each separate
24 system that generates a credit. An election once made is
25 irrevocable.

26
27
28 SECTION 6. Section 235-12.5, Hawaii Revised Statutes, is
29 amended by amending subsection (j) as follows:
30
31

32 ~~(j) [To the extent feasible, using existing resources to assist~~
33 ~~the energy efficiency policy review and evaluation, t] Beginning~~
34 with the 2013 tax year the department of taxation shall [assist
35 with data] collect[ion]_data on the following for each taxable
36 year:

37 (1) The number of renewable energy technology systems that have qualified for a tax
38 credit during the calendar year by:

39 (A) Technology type; and

H.B. NO.

- 1 (B) Taxpayer type (corporate and individual); and
- 2 (C) Adjusted gross income; and
- 3 (2) The total cost of the tax credit to the State during the taxable year by:
- 4 (A) Technology type; and
- 5 (B) Taxpayer type; and[-]
- 6 (C) Adjusted gross income.

7
8 SECTION 7. Section 235-12.5, Hawaii Revised Statutes, is
9 amended by inserting a new subsection (k) and relettering the
10 existing subsection (k) as follows:

11
12 Based on data collected by the department of taxation for
13 tax years 2013 through 2016; data on utility rates; information
14 on federal solar and wind energy incentives; and market data on
15 the installed cost of solar and wind energy systems, the
16 department of business economic development and tourism shall
17 convene a task force to prepare a report to the Legislature
18 prior to the 2018 Legislative session. The task force shall be
19 chaired by the Director of the department of business, economic
20 development, and tourism, and shall include the Director of the
21 department of taxation, representatives from the solar and wind
22 industries, and two representatives nominated by the Senate
23 President and Speaker of the House of Representatives. The
24 report shall contain at least the following information:

- 25
- 26 (1) A summary of the data collected by the department of taxation for tax
- 27 years 2013-2016.
- 28 (2) An evaluation of the macroeconomic impact of the credit on the State of
- 29 Hawaii.
- 30 (3) A statement of the net fiscal impact of the credit by technology type and
- 31 tax filer type.
- 32 (4) An assessment of the distributional effects of the credit across different
- 33 types of tax filers.
- 34 (5) Recommendations regarding any changes that should be considered.
- 35 (6) Other information determined to be relevant by the task force members.
- 36

37 The Legislature appropriates \$██████ to pay for expert and
38 consultant studies that may be necessary to complete the report,
39 and to pay for task force expenses that may arise.

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~~(1)~~ (1) This section shall apply to eligible renewable energy technology systems that are installed and placed in service on or after July 1, 2009. [L 2003, c 207, §§2, 4; am L 2004, c 97, §1; am L 2006, c 240, §§2, 3; am L 2007, c 151, §1; am L 2008, c 204, §4; am L 2009, c 154, §1 superseding c 155, §15]

SECTION 8. Statutory material to be repealed is bracketed and stricken. New statutory material is underscored.

SECTION 9. This Act shall take effect on January 1, 2013, and shall apply to taxable years beginning after December 31, 2012.

SUNPOWER

Room # 308 2:00 PM February 28, 2012

House Committee on Finance

HB 2417, HD1

RELATING TO RENEWABLE ENERGY

Chair Oshiro, Vice-Chair Lee and Committee Members:

Introduction: My name is Riley Saito Senior Manager, Hawaii Projects, for SunPower Systems Corporation. SunPower is a dedicated supporter and active participant in Hawaii's renewable energy initiatives and has been an active in policy shaping for over 14 years.

- Charter member of the Hawaii Energy Policy Forum,
- Steering Committee -Hawaii Clean Energy Initiative, Hawaii
- Energy Generation Working Group -Hawaii Clean Energy Initiative, Hawaii

SunPower is focused to work with the energy partners in Hawai'i to reduce importation of fossil fuels, improve the quality of life for Hawai'i future generations.

Mahalo in advance, for accepting comments in opposition to HB 2417, HD1.

The current framework: Successful Yes, clearly resulting in a providing a viable industry in Hawaii that did not have legs 3 years ago. Private, government, and utility entities are seeking a long term solution to stabilize operating costs, reduce fossil fuel dependency, and attract out of State investors to provide the capital. The partnership between, the industry, asset/land owners, (including DNLN/DHHL/DOTA/DOE/UH Systems), and financial investors, (public/private) appreciate that the State of Hawaii is a partner to make this possible.

That is why the tax credits are in place. This was enacted, following many years of research and effort. This bill will have a negative impact on the economic stimulus that the current framework provides, without regard for the long term, visionary impact on Hawaii's future

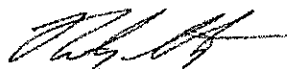
To become energy independent the State needs to transcend the ups/downs economic conditions. This successful framework is a result of a decade of collaboration. The changes proposed is a drastic 180 degree change that could potentially shutdown PV technology as a viable alternative to Hawaii's energy independence. The policy in place benefits the economy, the environment, improves energy security, and other social benefits, (affordable living for middle/low income families).

If the language in this bill remains unchanged and enacted this would have far reaching affects on PUC approved interconnection program, such as NEM, FIT, and competitive bidding. It will also impact federal grants/loan fund match(s), and DOD projects/spending.

The Future Framework: Now that it is working, exceeding expectations, where do we go from here? ***The current language changes in the bill will bring the PV industry to a screeching halt. This would result in over 2,000 PV industry jobs being lost. I would note that one of those jobs would be mine.*** I am sure that is not the intended consequences of the bill. ***Therefore, if the Committee is inclined to pass a bill out, I would offer for your consideration the attached proposal. This proposal addresses the economic issues raised by some members of the House, but at the same time does not throw the baby out with the bath water. In these severe economic times, the State of Hawaii cannot afford to lose 2000 PV related jobs.***

SUNPOWER

Mahalo,



Riley Saito
Senior Manager, Hawaii Projects
SunPower

Report Title:

Renewable Energy Technology; Tax Credit

Description:

Adds and defines a new type of solar electricity generating system called a "utility scale solar electricity generating system" and converting the income tax credit for this type of system to a production tax credit. Also reduces the income tax credit amount by five percentage points annually beginning with the 2013 tax year for solar electricity generating systems that are not "utility scale" and stabilizing the credit at twenty percent following the 2015 tax year. Also, eliminates the per system cap for solar electricity generating systems that are not "utility scale" beginning in the 2013 tax year; and establishes a task force to consider the future direction of the credit using data from the 2013 through 2016 tax years. Effective January 1, 2013 and applies to tax years beginning after December 31, 2012.

A BILL FOR AN ACT

RELATING TO RENEWABLE ENERGY.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

1 SECTION 1. The Legislature finds that solar energy is
2 crucial to Hawaii's energy future as a source of job creation,
3 energy security, and macroeconomic competitiveness;
4

5 The Legislature finds, however, that despite its many
6 benefits the aggregate cost of solar tax incentives to the State
7 is significant;
8

9 The legislature therefore further finds that some steps to
10 manage the overall impact of the solar credit on the general
11 fund are prudent and in the public interest;
12

13 The Legislature therefore makes the following series of
14 changes to HRS 235-12.5 so that solar energy can continue to
15 serve the needs of the state's homeowners and businesses.
16

17
18 SECTION 2. Section 235-12.5, Hawaii Revised Statutes, is
19 amended by amending subsection (a) as follows:
20

21 (a) When the requirements of subsection (d) are met, each
22 individual or corporate taxpayer that files an individual or
23 corporate net income tax return for a taxable year may claim a
24 tax credit under this section against the Hawaii state
25 individual or corporate net income tax. The tax credit may be
26 claimed for every eligible renewable energy technology system
27 [~~that is~~] installed and placed in service in the State by a
28 taxpayer during the taxable year. The tax credit may be claimed
29 as follows:

30 (1) For each solar electricity generating [energy] system that is not a utility scale solar
31 electricity generating system that is installed prior to the 2013 tax year: thirty-five per cent of
32 the actual cost [or the cap amount determined in subsection (b), whichever is less]; for each solar
33 energy system that is not a utility scale solar electricity generating system that is installed during
34 the 2013 tax year: thirty percent of the actual cost; for each solar energy system that is not a

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1 utility scale solar electricity generating system that is installed during the 2014 tax year: twenty-
2 five percent of the actual cost; for each solar energy system that is not a utility scale solar
3 electricity generating system that is installed during the 2015 tax year or after: twenty percent of
4 the actual cost; or

5 (2) For each utility scale solar electricity generating system installed after the 2012 tax
6 year: \$0.08 per kWh generated for the first one hundred and twenty (120) months of the system's
7 operation; or

8 (3) For each solar energy system that uses energy from the sun to heat water for
9 household use: thirty-five per cent of the actual cost or the cap amount determined in subsection
10 (b), whichever is less; or

11 ~~[(2)]~~ (4) For each wind-powered energy system: twenty per cent of the actual cost or the
12 cap amount determined in subsection (b), whichever is less;

13 provided that multiple owners of a single system shall be
14 entitled to a single tax credit; and provided further that the
15 tax credit shall be apportioned between the owners in proportion
16 to their contribution to the cost of the system.

17 In the case of a partnership, S corporation, estate, or
18 trust, the tax credit allowable is for every eligible renewable
19 energy technology system that is installed and placed in service
20 in the State by the entity. The cost upon which the tax credit
21 is computed shall be determined at the entity level.
22 Distribution and share of credit shall be determined pursuant to
23 section 235-110.7(a).

24

25 SECTION 3. Section 235-12.5, Hawaii Revised Statutes, is
26 amended by amending subsection (b) as follows:

27

28

29 (b) The amount of credit allowed for each eligible
30 renewable energy technology system shall not exceed the
31 applicable cap amount, which is determined as follows:

32 (1) If the primary purpose of the solar energy system is to use energy from the sun to
33 heat water for household use, then the cap amounts shall be:

34 (A) \$2,250 per system for [~~single-family~~] residential
35 property; and

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1 (B) \$350 per unit per system for multi-family
2 residential property; and

3 (C) \$250,000 per system for commercial property; and

4 ~~[(2) For all other solar energy systems, the cap amounts shall be:~~

5 ~~_____ (A) \$5,000 per system for single family residential~~
6 ~~property; provided that if all or a portion of the system is~~
7 ~~used to fulfill the substitute renewable energy technology~~
8 ~~requirement pursuant to section 196-6.5(a)(3), the credit shall~~
9 ~~be reduced by thirty five per cent of the actual system cost or~~
10 ~~\$2,250, whichever is less;~~

11 ~~_____ (B) \$350 per unit per system for multi-family~~
12 ~~residential property; and~~

13 ~~_____ (C) \$500,000 per system for commercial property; and]~~

14 (3) For all wind-powered energy systems, the cap amounts shall be:

15 (A) \$1,500 per system for single-family residential
16 property; provided that if all or a portion of the system is
17 used to fulfill the substitute renewable energy technology
18 requirement pursuant to section 196-6.5(a)(3), the credit shall
19 be reduced by twenty per cent of the actual system cost or
20 \$1,500, whichever is less;

21 (B) \$200 per unit per system for multi-family
22 residential property; and

23 (C) \$500,000 per system for commercial property.

24

25 SECTION 3. Section 235-12.5, Hawaii Revised Statutes, is
26 amended by amending subsection (c) as follows:

27

28

29 (c) For the purposes of this section:

30 "Actual cost" means costs related to the renewable energy
31 technology systems under subsection (a), including accessories
32 and installation, but not including the cost of consumer
33 incentive premiums unrelated to the operation of the system or
34 offered with the sale of the system and costs for which another
35 credit is claimed under this chapter.

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1 "Household use" means any use to which heated water is
2 commonly put in a residential setting, including commercial
3 application of those uses.

4 "Renewable energy technology system" means a new system
5 that captures and converts [~~a renewable source of energy, such~~
6 ~~as~~] solar or wind energy, into:

7 (1) A usable source of thermal or mechanical energy;

8 (2) Electricity; or

9 (3) Fuel.

10 "Solar electricity generating system" means any system that
11 uses the sun's energy to produce electricity either directly as
12 is the case with photovoltaics or indirectly as is the case with
13 concentrating solar power technologies.

14 "Solar or wind energy system" means any identifiable
15 facility, equipment, apparatus, or the like that converts solar
16 or wind energy to useful thermal or electrical energy for
17 heating, cooling, or reducing the use of other types of energy
18 that are dependent upon fossil fuel for their generation.

19 "Utility scale solar electricity generating system" means
20 any solar electricity generating system that is interconnected
21 to a utility grid at sub-transmission or transmission voltage.

22

23

24 SECTION 4. Section 235-12.5, Hawaii Revised Statutes, is
25 amended by amending subsection (e) as follows:

26

27 (e) The director of taxation shall prepare any forms that
28 may be necessary to claim a tax credit under this section,
29 including forms identifying the technology type of each tax
30 credit claimed under this section, whether for solar or wind.
31 The director may also require the taxpayer to furnish reasonable
32 information to ascertain the validity of the claim for credit
33 made under this section and may adopt rules necessary to
34 effectuate the purposes of this section pursuant to chapter 91.
35 Tax filers claiming the credit for utility scale solar
36 electricity generating systems in a particular tax year must
37 document each system's production for that tax year with a

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1 separate notarized letter from a licensed Hawaii electrical
2 engineer attesting to the number of kilowatt hours produced by
3 that system in that tax year.
4
5

6 SECTION 5. Section 235-12.5, Hawaii Revised Statutes, is
7 amended by amending subsection (g) as follows:
8

9 (g) For solar energy systems, a taxpayer may elect to
10 reduce the eligible credit amount by thirty per cent and if this
11 reduced amount exceeds the amount of income tax payment due from
12 the taxpayer, the excess of the credit amount over payments due
13 shall be refunded to the taxpayer; provided that tax credit
14 amounts properly claimed by a taxpayer who has no income tax
15 liability shall be paid to the taxpayer; provided further that
16 the tax credit for utility scale solar systems shall require no
17 reduction in order to be refundable; and provided further that
18 no refund on account of the tax credit allowed by this section
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20 The election required by this subsection shall be made in a
21 manner prescribed by the director on the taxpayer's return for
22 the taxable year in which the system is installed and placed in
23 service. A separate election may be made for each separate
24 system that generates a credit. An election once made is
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28 SECTION 6. Section 235-12.5, Hawaii Revised Statutes, is
29 amended by amending subsection (j) as follows:
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33 ~~the energy efficiency policy review and evaluation, t] Beginning~~
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35 with data] collect[~~ion~~] data on the following for each taxable
36 year:

37 (1) The number of renewable energy technology systems that have qualified for a tax
38 credit during the calendar year by:

39 (A) Technology type; and

H.B. NO.

- 1 (B) Taxpayer type (corporate and individual); and
- 2 (C) Adjusted gross income; and
- 3 (2) The total cost of the tax credit to the State during the taxable year by:
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8 SECTION 7. Section 235-12.5, Hawaii Revised Statutes, is
9 amended by inserting a new subsection (k) and relettering the
10 existing subsection (k) as follows:

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12 Based on data collected by the department of taxation for
13 tax years 2013 through 2016; data on utility rates; information
14 on federal solar and wind energy incentives; and market data on
15 the installed cost of solar and wind energy systems, the
16 department of business economic development and tourism shall
17 convene a task force to prepare a report to the Legislature
18 prior to the 2018 Legislative session. The task force shall be
19 chaired by the Director of the department of business, economic
20 development, and tourism, and shall include the Director of the
21 department of taxation, representatives from the solar and wind
22 industries, and two representatives nominated by the Senate
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- 27 years 2013-2016.
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- 33 types of tax filers.
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- 35 (6) Other information determined to be relevant by the task force members.
- 36

37 The Legislature appropriates \$ to pay for expert and
38 consultant studies that may be necessary to complete the report,
39 and to pay for task force expenses that may arise.

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~~(*)~~(1) This section shall apply to eligible renewable energy technology systems that are installed and placed in service on or after July 1, 2009. [L 2003, c 207, §§2, 4; am L 2004, c 97, §1; am L 2006, c 240, §§2, 3; am L 2007, c 151, §1; am L 2008, c 204, §4; am L 2009, c 154, §1 superseding c 155, §15]

SECTION 8. Statutory material to be repealed is bracketed and stricken. New statutory material is underscored.

SECTION 9. This Act shall take effect on January 1, 2013, and shall apply to taxable years beginning after December 31, 2012.



INTER-ISLAND SOLAR SUPPLY



761 Ahua St., Honolulu, HI 96819
73-5569 Kauhola St., Kailua-Kona, HI 96740
400 Ala Makani St., Unit 103, Kahului, HI 96732

OAHU
BIG ISLAND
MAUI

Phone (808) 523-0711 Fax 536-5586
Phone (808) 329-7890 Fax 329-5753
Phone (808) 871-1030 Fax 873-7825

February 28, 2012

Testimony Before the House Committee on Finance

On HB2417 HD1 Relating to Renewable Energy

Chair Oshiro, Vice Chair Lee, Members of the Committee,

My name is Rick Reed and I am president of Inter-Island Solar Supply which was founded in 1975 and operates three branches on the islands of Oahu, Maui, and the Big Island. Inter-Island Solar Supply is a charter member of the Hawaii Solar Energy Association.

I am here today to testify in opposition of HB2417 HD1 as currently written. Limiting the number of claimable renewable energy technologies income tax credits to each subject property, rather than each subject system, will result in at least two negative consequences.

First, and foremost, doing so will slow the rate at which Hawaii's taxpayers transition from fossil fuel based energy sources to eligible renewable energy sources. If we, as a society are to make this transition in the timeframe set out by the Hawaii Clean Energy Initiative, then these tax credits should remain with the system and not the tax map key of the subject property.

Second, the bill as currently written, adversely affects subject properties that qualify for Ohana dwellings. Such properties usually have higher energy use when measured on a tax map key basis and tend to require larger renewable energy systems. The cost of larger systems tends to exceed the current tax credit caps thereby penalizing Ohana qualified property owners.

The underlying purpose of HB2417 appears to be an attempt to address perceived (or real) abuses by taxpayers installing multiple systems on subject property in order to claim multiple tax credits. The Department of Taxation has addressed this issue in multiple Tax Information Releases by defining legitimate nontax reasons under which multiple systems qualify for multiple tax credits. In addition, Tax has also stated that tax motivated installations will be disregarded, tax credits for those systems will be disallowed, and taxpayers found to abuse these tax credits will be subject to penalties.

Hawaii is experiencing incredible growth in renewable energy adoption rates. For example, the number of Net Energy Metered PV systems installed in 2011 doubled over 2010 on the counties of Oahu and Hawaii, and nearly tripled on Maui. This growth rate is in large part attributable to the State's public energy policy. I urge this Committee to leave HRS 235-12.5 in tact by holding this bill.

Dear Honorable Representatives,

HB 2417
OPPOSE

My name is Aaron Kirk and I am the Director of Sales at Sunetric. My wife was born and raised here on Oahu and when she and I met we both knew that this was where we wanted to build our family. My kids are now 9 and 11 and attend the Honolulu Waldorf school in Niu Valley.

My extended family lives where I grew up, in Tucson, Arizona where I learned at an early age to appreciate the intense power of the sun. My wife has a marketing background, and in 2010 we received a call from a good friend in Arizona asking for help with social media and online damage control for an important political campaign. Our initial reaction was, "no". We are both Independents who vote for people, not parties and we did not want to associate ourselves professionally with a candidate that may or may not share our views.

It turned out that the candidate who was up for reelection was Representative Gabrielle Giffords, and Arizona's 8th Congressional District was in a heated battle. It turned out that we shared several mutual friends and acquaintances with Gabby, and we agreed to a meeting. My wife and I walked into that meeting skeptical of politics... and of politicians, but we left completely fired up and on board with the Gifford's reelection campaign. We ended up training staff and interns on how to combat the never ending online assaults that are too common in election years, and watched Gabby gracefully win reelection, keeping her seat within a sweep of Tea Party victories.

What won us over while sitting down with Gabby was her centrist approach, her love for the people of this country, and specifically her focus on renewable energy. She pushed for increased use of renewable energy at military installations throughout the country, and was the first person to explain to me that decreasing the vulnerability of oil dependence needs to be part of our defense strategy as a nation. Gabby talked to us about how she had fought for an eight-year extension of the Investment Tax Credit for commercial and residential solar projects, because "it was the right thing to do, and was the right thing for this country". We knew instantly that she was right. I now work every day in the solar industry and feel that same passion for doing the right thing and want to share that passion with everyone I meet.

I believe that Hawaii is the most special place in the world and I'm happy, and proud to be raising my children here. As we all know, it is insanely expensive to live here and most all of us have struggled, or are struggling with our bills. I work for a great, Kailua based company that employs over 130 people who depend on these tax credits to support their families. I'm one of them. Just this morning I interviewed three potential new hires, all who are hungry to enter the work force. Sunetric alone is looking at potentially creating more than 100 new jobs in Hawaii this year. I'm sure the nearly 200 other solar companies, and the supporting industries will result in thousands of new hires.

Solar technology, and in fact ANY technology that produces energy, is not cheap. The tax credits offered

by the state allow Hawaii residents to get relief from rising energy costs that are literally the highest in the nation. Realizing multiple tax credits for systems that, from an engineering standpoint need to be installed as multiple systems makes solar affordable to just about everyone. Passing HB2417 will eliminate these credits and make solar only affordable to the wealthy. With the current tax credits, a homeowner can finance a system changing their HECO bill to nearly ZERO dollars a month and instead pay the loan payment, which is almost always less than their HECO bill was. And in 3-5 years retire the loan and be free from the ruthlessly escalating cost of electricity.

I know from raising my kids that incentives should always be given to reward good behavior. Leaving the grips of foreign oil, and "going green" are behaviors that should be rewarded. We all know that the big oil companies get tax breaks. Isn't it a better idea to move away from this expensive, dirty option and give Hawaii taxpayers a break? It's what we need and it's good for our state.

In conclusion, I ask each of you to please stop House Bill 2417 and keep solar affordable for everyone, not just the rich. Reward and assist Hawaii residents for doing the right thing, and keep one of the few growing industries in the state, growing.

With Aloha,

Aaron Kirk
5251 Papai St.
Honolulu, HI 96821

808-421-8143



February 28th, 2012

HOUSE
COMMITTEE ON ENERGY AND ENVIRONMENTAL
PROTECTION
HB 2417

TESTIMONY IN OPPOSITION

Aloha Chair Coffman, Vice Chair Kawakami, and Members of the Committee:

Sunetric is a Hawaii based company that designs and installs Photovoltaic Solar Systems for residential and commercial clients. Our company has 140 employees located on Oahu, Maui and Big Island, although we do solar work on all of Hawaii's islands. We are grateful to the Legislature for the support we have received in the past and we look forward to a continued productive relationship in which our industry works to achieve the State's energy and economic security goals, while also providing meaningful work for ourselves and our employees.

That being said, Sunetric opposes HB2417. While we are aware that this bill seeks to address concerns among public officials and some members of the public regarding the use of the Renewable Energy Technologies Income Tax Credit, the solar industry has grown up around the current system, as implemented in various forms of guidance provided by the Department of Taxation. For the residential customer, the change envisioned by HB2417 is too abrupt and will disrupt the market to a significant degree. In the commercial market, the change will undermine utility scale projects that have been in development for as much as five years and rarely less than three years, and that have financing assumptions based on project specific letter rulings. In its current state HB2417 will catastrophically impact the renewable energy business in Hawaii and will ultimately undermine all efforts and progress the state has made to date. Banks and lending institutions that primarily fund and underwrite these types of projects will ultimately withdraw and go find safer more predictable markets. Lending and capital are what make the world go around. If we lose the ability to fund solar deals, the state will never achieve its renewable energy goal and will ultimate continue being a slave to the oil market.



As a result of these potential challenges posed by the measure to our residential and commercial customers, and to our own businesses, we respectfully ask that the Legislature consider other ways to implement the changes it sees as necessary. Sunetric is available and will be supportive of any and all efforts designed to work to a mutually agreeable solution.

Thank you for the opportunity to testify on this measure.

Sincerely,

Laura Poirier
Sunetric



February 28th, 2012

HOUSE
COMMITTEE ON ENERGY AND ENVIRONMENTAL
PROTECTION
HB 2417

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Thank you for the opportunity to testify on this measure.

Sincerely,

Sebastian Tejada

Sunetric



February 28th, 2012

HOUSE
COMMITTEE ON ENERGY AND ENVIRONMENTAL
PROTECTION
HB 2417

TESTIMONY IN OPPOSITION

Aloha Chair Coffman, Vice Chair Kawakami, and Members of the Committee:

Sunetric is a Hawaii based company that designs and installs Photovoltaic Solar Systems for residential and commercial clients. Our company has 140 employees located on Oahu, Maui and Big Island, although we do solar work on all of Hawaii's islands. We are grateful to the Legislature for the support we have received in the past and we look forward to a continued productive relationship in which our industry works to achieve the State's energy and economic security goals, while also providing meaningful work for ourselves and our employees.

That being said, Sunetric opposes HB2417. While we are aware that this bill seeks to address concerns among public officials and some members of the public regarding the use of the Renewable Energy Technologies Income Tax Credit, the solar industry has grown up around the current system, as implemented in various forms of guidance provided by the Department of Taxation. For the residential customer, the change envisioned by HB2417 is too abrupt and will disrupt the market to a significant degree. In the commercial market, the change will undermine utility scale projects that have been in development for as much as five years and rarely less than three years, and that have financing assumptions based on project specific letter rulings. In its current state HB2417 will catastrophically impact the renewable energy business in Hawaii and will ultimately undermine all efforts and progress the state has made to date. Banks and lending institutions that primarily fund and underwrite these types of projects will ultimately withdraw and go find safer more predictable markets. Lending and capital are what make the world go around. If we lose the ability to fund solar deals, the state will never achieve its renewable energy goal and will ultimate continue being a slave to the oil market.



As a result of these potential challenges posed by the measure to our residential and commercial customers, and to our own businesses, we respectfully ask that the Legislature consider other ways to implement the changes it sees as necessary. Sunetric is available and will be supportive of any and all efforts designed to work to a mutually agreeable solution.

Thank you for the opportunity to testify on this measure.

Sincerely,

Harriette Davidson

Sunetric



February 28th, 2012

HOUSE
COMMITTEE ON ENERGY AND ENVIRONMENTAL
PROTECTION
HB 2417

TESTIMONY IN OPPOSITION

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Thank you for the opportunity to testify on this measure.

Sincerely,

Matthew Blake

Sunetric



February 28th, 2012

HOUSE
COMMITTEE ON ENERGY AND ENVIRONMENTAL
PROTECTION
HB 2417

TESTIMONY IN OPPOSITION

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Thank you for the opportunity to testify on this measure.

Sincerely,

Kamalei Wilhelm

Sunetric



February 28th, 2012

HOUSE
COMMITTEE ON ENERGY AND ENVIRONMENTAL
PROTECTION
HB 2417

TESTIMONY IN OPPOSITION

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Thank you for the opportunity to testify on this measure.

Sincerely,



Eric Larson
Sunetric



February 28th, 2012

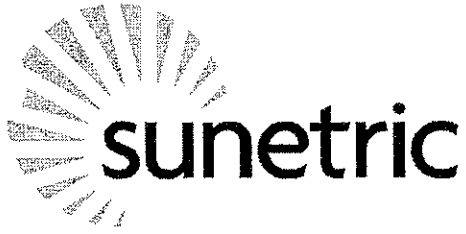
HOUSE
COMMITTEE ON ENERGY AND ENVIRONMENTAL
PROTECTION
HB 2417

TESTIMONY IN OPPOSITION

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Thank you for the opportunity to testify on this measure.

Sincerely,

Henry Marrugo
Commercial Project Manager
Sunetric



February 28, 2012

Senate Committee on Finance

Public Hearing: February 28, 2012, 2:00pm, Room 308

Re: SB 2824, Relating to Solar Tax Credits

Dear Chair Oshiro and Vice Chair Lee,

I am submitting testimony as a solar professional and supporter of renewable energy.

I am submitting testimony against HB 2417. If passed, it will drastically reduce the maximum tax credit for photovoltaic (PV) systems installed on homes to \$5,000 and also damage the commercial sector with cuts.

This Bill will directly reduce the state's spending on tax credits, but the state's savings could be eliminated from less tax revenue paid to the state if jobs are lost and PV sales are reduced. Credits paid to PV investors is not a loss to the state. It creates demand PV adoption has taken off in the past two years but is still in its infancy. According to the Department of Business, Economic Development, and Tourism, \$46.1 million was expended on PV in 2010. HECO spokesperson, Darren Pai, stated that the number of systems installed doubled last year, from approximately 5,100 systems representing 40 megawatts to 10,400 systems reaching 78 megawatts.

This progress towards Hawaii's Clean Energy Initiative (HCEI) is only the tip of the iceberg and reducing the credits now will move us in the wrong direction. Homeowners who choose not to go solar as a result will continue to pay high rates to the utility company on primarily fossil fuel generated energy. A more sound system would be to slowly reduce the tax credits over time as milestones are reached.

Thank you for the opportunity to testify.

Aloha,

Steven Mazur
808.469.5022
3258 Catherine Street
Honolulu, HI 96815

HOUSE COMMITTEE ON FINANCE
Attention: Marcus R. Oshiro, Chair
Opposition to HB 2417 HD1, Relating To Renewable Energy Tax Credits
Hearing: February 28, 2012, 2:00 p.m.

Aloha kakou:

I am writing in strong **OPPOSITION** to **HB2417 HD1**, which would restrict tax credits for the installation of qualifying renewable energy systems.

In the current economic climate, it is fiscal insanity to enact legislation that would be detrimental to the stellar growth of the solar industry, which contributed 15% of statewide construction expenditures in 2010 alone.

If a resident can only afford to install 5 solar panels in any given year, but then saves sufficient funds to install 5 more in a future year, and a solar hot water heater the next, why should he or she be penalized? Regardless of whether such installations occur as one-time events or as can-be-afforded, that resident is relieving the state of the equivalent in fossil fuel purchase, while helping to achieve energy independence, something the administration has been routinely raising with a fair amount of hysteria recently.

To now dis-incentivize residents from fully maximizing their energy independence is schizophrenic and, given the panic accompanying any discussion about achieving the RPS standards in Ch. 269 by HECO and the State, smacks of hidden motives. Since the only real economic profit in a building-by-building installation of renewable systems is to the installer (construction revenue) and the ratepayer (reduced energy bills), we have to wonder if this bill to effectively slow down renewable energy installations on Hawaii's buildings will benefit anyone but those interested in maintaining our monopolistic utility practices or those looking for a quick, BIG fix from the Neighbor Islands.

Tax incentives, to be consistent with the state's goals to reduce our dependence on fossil fuel, should be based on the kilowatt capacity installed. That way every additional set of panels or system addition to a home or building is rewarded proportionally to the reduction in fossil fuel use.

The introduction of this measure, along with HB 1893 (exempting state/county projects from Ch. 343 oversight), HB 1813 (exempting state/county projects from SMA review) and SB 2107 (allowing private monies to fund CIP in exchange for "naming" rights) to mention but a few ill-conceived bills introduced this session, confirms that our state government is now in total disarray.

The Committee should **HOLD THIS BILL**.

Sally Kaye, Lana`i City, HI

Alison Rowland-Ciszek

Testimony in strong opposition of HB 2417

Last year, many island families, including friends and relatives of mine, installed photovoltaic systems on their houses, saving themselves thousands of dollars in electricity bills and alleviating the strain on HECO's grid. As more households do this and benefit from WHAT WE ALL KNOW IS THE RIGHT WAY TO GO, the idea of solar energy will spread and become commonplace, encouraging greater participation. The tax advantages that have been available to residents should be continued for the foreseeable future, and indeed added to with incentives to explore other non-fossil fuel energy production; wind, wave power, geothermal etc. If a family's electric bill goes from \$300 a month to \$20 a month, that's \$280 each month they can spend on school supplies, entertainment, dining, and otherwise stimulating the economy in their vicinity. Is that something you want to work against?

The legislature should be doing EVERYTHING IT CAN to encourage energy independence for Hawai'i. Did you know that Iceland is energy independent? Our latitude provides us with far greater potential for solar energy utilization than Iceland,

The legislature should also be doing everything it can to promote this positive industry and help it grow so that it employs people here at home. If 15% of the construction industry is dedicated to this advancement, how can we justify reducing it in this economy? Solar installation provides the state with a way to employ people, diminish our dependence on imported dirty fuels AND improve our standard of living.

Please let's not be backward. Thank you for the opportunity to testify.

February 26, 2012

House Committee on Finance

Public Hearing: February 28, 2012 at 2:00 p.m., room 308

Regarding: HB 2417

Dear Chair Oshiro, Vice Chair Lee, and members of the Committee,

I oppose HB 2417 because it would limit solar credits before the State Department of Taxation and DBEDT can remedy the issue regarding system credits and capacity.

By prematurely limiting tax credits, this bill stands to stall the recent growth in solar installation projects. This action would have two notable negative effects.

First, limiting solar credits would reduce both General Excise Tax revenue and Hawaii State income tax. Now is not the time to make it more difficult to do business in the State of Hawaii, and it does not make sense to limit a tax credit only to have the impact of reducing tax revenue.

Secondly, by limiting solar credits, HB 2417 stands to reduce meaningful progress towards Hawaii's energy independence. Alternative energy projects targeted by HB 2417 have already helped Hawaii take a crucial step towards energy independence for Hawaii by providing the long-term means to wean Hawaii off expensive and unreliable foreign oil. In these tough economic times, it is understandable that measures would be taken to limit tax credits. However, such limits should not be implemented at the sake of Hawaii's overall energy stability and economy.

Tax incentives are currently being used around the country to foster the growth of this important industry. Rather than making a hasty decision and reducing tax credits, let DBEDT and the Department of Taxation refine the tax system so that it serves the State in the best way possible.

Thank you for the opportunity to testify.

Leslie Cole-Brooks

Attorney at Law

leslie@cole-brooks.com

I oppose weakening the solar industry in Hawaii with bill HB 2417. This bill proposes to drastically cut the solar tax credit for residential and commercial solar projects despite efforts to lead in the alternative energy industry. According to the state, solar construction represented 15% of the total construction industry last year.

While any program could use tweaking -- and the solar industry has offered good suggestions on how to positively reform the tax credit -- I'm not sure why anyone would want to drastically curb the growth of clean energy and a strong job-creator in a down economy by significantly cutting the tax credit.

Sincerely,

Susan Hammer

FINTestimony

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 28, 2012 1:21 PM
To: FINTestimony
Cc: elarson@sunetric.com
Subject: Testimony for HB2417 on 2/28/2012 2:00:00 PM

Testimony for FIN 2/28/2012 2:00:00 PM HB2417

Conference room: 308
Testifier position: Oppose
Testifier will be present: No
Submitted by: Eric Larson
Organization: Sunetric
E-mail: elarson@sunetric.com
Submitted on: 2/28/2012

Comments:

FINTestimony

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 28, 2012 9:08 AM
To: FINTestimony
Cc: mariebro@hawaii.edu
Subject: Testimony for HB2417 on 2/28/2012 2:00:00 PM

Testimony for FIN 2/28/2012 2:00:00 PM HB2417

Conference room: 308
Testifier position: Oppose
Testifier will be present: No
Submitted by: Marie Alohalani Brown
Organization: Individual
E-mail: mariebro@hawaii.edu
Submitted on: 2/28/2012

Comments:

Quoting Hawaii Chapter, "This bill proposes to drastically cut the solar tax credit for residential and commercial solar projects. According to the state, solar construction represented 15% of the total construction industry last year. While any program could use tweaking -- and the solar industry has offered good suggestions on how to positively reform the tax credit -- we're not sure why anyone would want to drastically curb the growth of clean energy and a strong job-creator in a down economy by significantly cutting the tax credit."

FINTestimony

From: mailinglist@capitol.hawaii.gov
ent: Tuesday, February 28, 2012 12:06 AM
fo: FINTestimony
Cc: ileanahaunani@gmail.com
Subject: Testimony for HB2417 on 2/28/2012 2:00:00 PM

Testimony for FIN 2/28/2012 2:00:00 PM HB2417

Conference room: 308
Testifier position: Oppose
Testifier will be present: No
Submitted by: Ileana H. Ruelas
Organization: Individual
E-mail: ileanahaunani@gmail.com
Submitted on: 2/28/2012

Comments:

FINTestimony

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 28, 2012 9:08 AM
To: FINTestimony
Cc: pfletter@sunetric.com
Subject: Testimony for HB2417 on 2/28/2012 2:00:00 PM

Testimony for FIN 2/28/2012 2:00:00 PM HB2417

Conference room: 308
Testifier position: Oppose
Testifier will be present: No
Submitted by: Peter Fletter
Organization: Individual
E-mail: pfletter@sunetric.com
Submitted on: 2/28/2012

Comments:

HB 2417 will kill the momentum that has built in Hawaii over the last two years creating thousands of jobs in a recession economy, bringing in MILLIONS of dollars from the mainland at rates that make investing in a Photovoltaic system affordable for businesses and homeowners. DBEDT has conducted studies that affirm that every state \$1.00 spent on renewable energy tax credits yields \$1.20 in increased spending and taxable income in the state, not even to mention the necessity for Hawaii to wean itself from its dependence on foreign oil, or really any oil for anything other than transportation and emergency generators. If we are to reach the goals set forth in the Hawaii Clean Energy Initiative then vote AGAINST HB 2417. Clean water and clean energy are the two most important issues facing Hawaii's sustainability. Please consider how important it is for Hawaii to be a flagship for the rest of the country in renewable energy and continue our homegrown industry utilizes our most abundant natural resource the sun. We are the 2nd worst polluting a state in the country per megawatt and yet we pay 3x times the national average for electricity. Mahalo for your kokua.

FINTestimony

From: mailinglist@capitol.hawaii.gov
Sent: Monday, February 27, 2012 2:21 AM
To: FINTestimony
Cc: elaloha@gmail.com
Subject: Testimony for HB2417 on 2/28/2012 2:00:00 PM

Testimony for FIN 2/28/2012 2:00:00 PM HB2417

Conference room: 308
Testifier position: Oppose
Testifier will be present: No
Submitted by: Elli Ward
Organization: Individual
E-mail: elaloha@gmail.com
Submitted on: 2/27/2012

Comments:

This bill does not make sense: more attempts to increase ways to reduce our dependency on foreign oil should be encouraged! You should be thinking of more creative ways to get our citizens to use alternative sources of energy, and increasing credits/rewards to those who do.

Thank you.

FINTestimony

From: mailinglist@capitol.hawaii.gov
Sent: Monday, February 27, 2012 6:26 AM
To: FINTestimony
Cc: schaum@wave.hicv.net
Subject: Testimony for HB2417 on 2/28/2012 2:00:00 PM

Testimony for FIN 2/28/2012 2:00:00 PM HB2417

Conference room: 308
Testifier position: Comments Only
Testifier will be present: No
Submitted by: John Schaumburg
Organization: Individual
E-mail: schaum@wave.hicv.net
Submitted on: 2/27/2012

Comments:

The intent of this bill is to relegate a renewable energy source of power to its proper place. Solar power has a capacity rating ranging from 10 to 25%. It is inefficient.

I believe that the bill should not target solar energy but all energy that has an average capacity rating below 75%. This would include wind.

Please revise this bill to make it more general and take away rewards for all inefficient sources of energy.

Mahalo Nui Loa,

John Schaumburg

FINTestimony

From: mailinglist@capitol.hawaii.gov
Sent: Monday, February 27, 2012 6:02 AM
To: FINTestimony
Cc: tyandjul@mac.com
Subject: Testimony for HB2417 on 2/28/2012 2:00:00 PM

Testimony for FIN 2/28/2012 2:00:00 PM HB2417

Conference room: 308
Testifier position: Oppose
Testifier will be present: No
Submitted by: Julia Devrell
Organization: Individual
E-mail: tyandjul@mac.com
Submitted on: 2/27/2012

Comments:

The Solar tax credit for residential and commercial solar projects should be continued. We need to encourage solar use in Hawaii!

Thank you,
Julia and Michael Devrell, Kapaa, HI 96746

FINTestimony

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 28, 2012 10:23 AM
To: FINTestimony
Cc: marvmathews@gmail.com
Subject: Testimony for HB2417 on 2/28/2012 2:00:00 PM

Testimony for FIN 2/28/2012 2:00:00 PM HB2417

Conference room: 308
Testifier position: Oppose
Testifier will be present: No
Submitted by: Marvin Mathews
Organization: Individual
E-mail: marvmathews@gmail.com
Submitted on: 2/28/2012

Comments:

Cutting the solar tax credit is a poor idea for economizing. Green energy is clearly the way to go for the state and country. Solar projects enhance the environment and create jobs. Please reject this bill.
Thank you

FINTestimony

From: mailinglist@capitol.hawaii.gov
ent: Tuesday, February 28, 2012 1:43 AM
fo: FINTestimony
Cc: pk.hitest@spamgourmet.com
Subject: Testimony for HB2417 on 2/28/2012 2:00:00 PM

Testimony for FIN 2/28/2012 2:00:00 PM HB2417

Conference room: 308
Testifier position: Oppose
Testifier will be present: No
Submitted by: P Kuromoto
Organization: Individual
E-mail: pk.hitest@spamgourmet.com
Submitted on: 2/28/2012

Comments:

Dear Chairman Marcus Oshiro, Vice-Chair Marilyn Lee and Committee Members,

Thank you for the opportunity to testify on HB2417 HD1. I am testifying in strong opposition to this measure.

I am an independent contractor serving the photovoltaic (solar power) industry since my stable union job was destroyed by corporate consolidation. The solar industry is one of the few that offers the growth potential to possibly fill the void left by the loss of my career.

HB2417 HD1 will hurt the solar industry and threaten my ability to make a living. The amended language slashes upwards of 30-40% of the tax benefits for individual homeowners looking into photovoltaic. The original language would have cut it even more. This cut will without question lead to a slowdown in the adoption of solar power in Hawaii and thus cause a slowdown in business for Hawaii's solar industry.

The current method of using "systems" to determine total tax benefits may be flawed, but I question how much true abuse of the tax credit there is. The tax department has issued fairly clear guidelines over the years for legally claiming multiple "system" credits at a single residence; by now most reputable solar companies should be in compliance.

Eliminating the "systems" method calls for a closer look at the impact to homeowners and the industry. It can't simply be reduced to only one system per TMK or tied to kilowatt size without considering overall system cost. Tying the credit to kilowatt size would tend to promote the use of the cheapest imported equipment from the least reliable suppliers, which is not the best way to build out our energy infrastructure and industry. It would be a race to the bottom.

While the pressure on state finances from social services is certainly a big issue, cutting an area such as renewable energy is short-sighted. The biggest thing we can do to fix our fiscal issues while simultaneously reducing the need for social services is to revitalize the economy. Renewable energy can be a big part of that, keeping money that would be spent on electric bills from flowing out of the state to buy oil. Investment now will pay big dividends down the road and allow us to better deal with ever-rising worldwide oil demand, volatile world events and natural disasters that may disrupt oil supply.

The net effect of HB2417 HD1 is a reduction in support for solar power, which seems contrary to the state's clean energy policies and goals. I urge you not to cut support for solar.

FINTestimony

From: mailinglist@capitol.hawaii.gov
ent: Monday, February 27, 2012 5:56 PM
To: FINTestimony
Cc: redahi@hawaii.rr.com
Subject: Testimony for HB2417 on 2/28/2012 2:00:00 PM

Testimony for FIN 2/28/2012 2:00:00 PM HB2417

Conference room: 308
Testifier position: Oppose
Testifier will be present: No
Submitted by: B.A. McClintock
Organization: Individual
E-mail: redahi@hawaii.rr.com
Submitted on: 2/27/2012

Comments:

This bill is counter-intuitive for Hawaii's vision of a Cleaner Energy Future. Please OPPOSE!

FINTestimony

From: mailinglist@capitol.hawaii.gov
sent: Tuesday, February 28, 2012 3:20 AM
to: FINTestimony
Cc: shelleymuneoka@gmail.com
Subject: Testimony for HB2417 on 2/28/2012 2:00:00 PM

Testimony for FIN 2/28/2012 2:00:00 PM HB2417

Conference room: 308
Testifier position: Oppose
Testifier will be present: No
Submitted by: Shelley Muneoka
Organization: Individual
E-mail: shelleymuneoka@gmail.com
Submitted on: 2/28/2012

Comments:

I oppose HB 2417. This bill proposes to drastically cut the solar tax credit for residential and commercial solar projects. According to the state, solar construction represented 15% of the total construction industry last year. While any program could use tweaking -- and the solar industry has offered good suggestions on how to positively reform the tax credit -- we're not sure why anyone would want to drastically curb the growth of clean energy and a strong job-creator in a down economy by significantly cutting the tax credit. Mahalo.

FINTestimony

From: mailinglist@capitol.hawaii.gov
Sent: Sunday, February 26, 2012 9:40 AM
To: FINTestimony
Cc: Davidfinkelstein110@yahoo.com
Subject: Testimony for HB2417 on 2/28/2012 2:00:00 PM

Testimony for FIN 2/28/2012 2:00:00 PM HB2417

Conference room: 308
Testifier position: Oppose
Testifier will be present: No
Submitted by: David Finkelstein
Organization: Individual
E-mail: Davidfinkelstein110@yahoo.com
Submitted on: 2/26/2012

Comments:

Please do not make this change to the solar tax credit. As a Big Island property owner, we need to do all we can to encourage expanded solar.

FINTestimony

From: mailinglist@capitol.hawaii.gov
Sent: Sunday, February 26, 2012 8:40 PM
To: FINTestimony
Cc: genek@lava.net
Subject: Testimony for HB2417 on 2/28/2012 2:00:00 PM

Testimony for FIN 2/28/2012 2:00:00 PM HB2417

Conference room: 308
Testifier position: Oppose
Testifier will be present: No
Submitted by: eugene kawaguchi
Organization: Individual
E-mail: genek@lava.net
Submitted on: 2/26/2012

Comments:
Please do not cut support of the solar industry.

FINTestimony

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 28, 2012 8:19 AM
To: FINTestimony
Cc: brutusluv@gmail.com
Subject: Testimony for HB2417 on 2/28/2012 2:00:00 PM

Testimony for FIN 2/28/2012 2:00:00 PM HB2417

Conference room: 308
Testifier position: Oppose
Testifier will be present: No
Submitted by: Blake J La Benz
Organization: Individual
E-mail: brutusluv@gmail.com
Submitted on: 2/28/2012

Comments:

FINTestimony

From: mailinglist@capitol.hawaii.gov
Sent: Sunday, February 26, 2012 9:58 PM
To: FINTestimony
Cc: thongf001@gmail.com
Subject: Testimony for HB2417 on 2/28/2012 2:00:00 PM

Testimony for FIN 2/28/2012 2:00:00 PM HB2417

Conference room: 308
Testifier position: Oppose
Testifier will be present: No
Submitted by: Flora Thong
Organization: Individual
E-mail: thongf001@gmail.com
Submitted on: 2/26/2012

Comments:

FINTestimony

From: mailinglist@capitol.hawaii.gov
Sent: Monday, February 27, 2012 7:23 AM
To: FINTestimony
Cc: shawdm@alum.urmc.rochester.edu
Subject: Testimony for HB2417 on 2/28/2012 2:00:00 PM

Testimony for FIN 2/28/2012 2:00:00 PM HB2417

Conference room: 308
Testifier position: Oppose
Testifier will be present: No
Submitted by: Michael Shaw
Organization: Individual
E-mail: shawdm@alum.urmc.rochester.edu
Submitted on: 2/27/2012

Comments:

FINTestimony

From: mailinglist@capitol.hawaii.gov
Sent: Monday, February 27, 2012 8:25 PM
To: FINTestimony
Cc: pamelawang@hawaii.rr.com
Subject: Testimony for HB2417 on 2/28/2012 2:00:00 PM

Testimony for FIN 2/28/2012 2:00:00 PM HB2417

Conference room: 308
Testifier position: Oppose
Testifier will be present: No
Submitted by: Pamela WANG
Organization: Individual
E-mail: pamelawang@hawaii.rr.com
Submitted on: 2/27/2012

Comments:

FINTestimony

From: mailinglist@capitol.hawaii.gov
Sent: Monday, February 27, 2012 1:23 PM
To: FINTestimony
Cc: brilana@gmail.com
Subject: Testimony for HB2417 on 2/28/2012 2:00:00 PM

Testimony for FIN 2/28/2012 2:00:00 PM HB2417

Conference room: 308
Testifier position: Oppose
Testifier will be present: No
Submitted by: Brilana Silva
Organization: Individual
E-mail: brilana@gmail.com
Submitted on: 2/27/2012

Comments:

FINTestimony

From: mailinglist@capitol.hawaii.gov
Sent: Sunday, February 26, 2012 1:45 PM
To: FINTestimony
Cc: skoanui@yahoo.com
Subject: Testimony for HB2417 on 2/28/2012 2:00:00 PM

Testimony for FIN 2/28/2012 2:00:00 PM HB2417

Conference room: 308
Testifier position: Oppose
Testifier will be present: No
Submitted by: Stacie
Organization: Individual
E-mail: skoanui@yahoo.com
Submitted on: 2/26/2012

Comments:

FINTestimony

From: mailinglist@capitol.hawaii.gov
Sent: Sunday, February 26, 2012 9:45 AM
To: FINTestimony
Cc: tsuhyin@yahoo.com
Subject: Testimony for HB2417 on 2/28/2012 2:00:00 PM

Testimony for FIN 2/28/2012 2:00:00 PM HB2417

Conference room: 308
Testifier position: Oppose
Testifier will be present: No
Submitted by: Tzuh-Yin Chen
Organization: Individual
E-mail: tsuhyin@yahoo.com
Submitted on: 2/26/2012

Comments:

FINTestimony

From: mailinglist@capitol.hawaii.gov
ent: Sunday, February 26, 2012 9:50 AM
fo: FINTestimony
Cc: feathers03@me.com
Subject: Testimony for HB2417 on 2/28/2012 2:00:00 PM

Testimony for FIN 2/28/2012 2:00:00 PM HB2417

Conference room: 308
Testifier position: Oppose
Testifier will be present: No
Submitted by: Margaret Sueoka
Organization: Individual
E-mail: feathers03@me.com
Submitted on: 2/26/2012

Comments:

FINTestimony

From: mailinglist@capitol.hawaii.gov
Sent: Sunday, February 26, 2012 9:52 AM
To: FINTestimony
Cc: jbautista619@yahoo.com
Subject: Testimony for HB2417 on 2/28/2012 2:00:00 PM

Testimony for FIN 2/28/2012 2:00:00 PM HB2417

Conference room: 308
Testifier position: Oppose
Testifier will be present: No
Submitted by: Jerome Bautista
Organization: Individual
E-mail: jbautista619@yahoo.com
Submitted on: 2/26/2012

Comments:

Drastically cutting the solar tax credit means less families will be able to consider installing solar panels because of the large up front costs. It means Oahu will still dangerously depend on fossil fuels instead of energy that can be harnessed cleanly. It means less jobs for the clean energy industry and those that install them on our roofs. In order to meet the demands of relying less on fossil fuels and cleaner energy, we must continue to provide solar tax credits.

FINTestimony

From: mailinglist@capitol.hawaii.gov
Sent: Sunday, February 26, 2012 9:53 AM
To: FINTestimony
Cc: mfsleh@ulukanu.com
Subject: Testimony for HB2417 on 2/28/2012 2:00:00 PM

Testimony for FIN 2/28/2012 2:00:00 PM HB2417

Conference room: 308
Testifier position: Oppose
Testifier will be present: No
Submitted by: Michal Stover
Organization: Individual
E-mail: mfsleh@ulukanu.com
Submitted on: 2/26/2012

Comments:

FINTestimony

From: mailinglist@capitol.hawaii.gov
ent: Sunday, February 26, 2012 10:30 AM
To: FINTestimony
Cc: evernw@aol.com
Subject: Testimony for HB2417 on 2/28/2012 2:00:00 PM

Testimony for FIN 2/28/2012 2:00:00 PM HB2417

Conference room: 308
Testifier position: Oppose
Testifier will be present: No
Submitted by: Evern Williams
Organization: Individual
E-mail: evernw@aol.com
Submitted on: 2/26/2012

Comments:

I oppose this bill. You should be encouraging good clean energy practices, not limiting it.

FINTestimony

From: mailinglist@capitol.hawaii.gov
sent: Sunday, February 26, 2012 10:31 AM
To: FINTestimony
Cc: clk5356@gmail.com
Subject: Testimony for HB2417 on 2/28/2012 2:00:00 PM

Testimony for FIN 2/28/2012 2:00:00 PM HB2417

Conference room: 308
Testifier position: Oppose
Testifier will be present: No
Submitted by: Carolyn L Knoll
Organization: Individual
E-mail: clk5356@gmail.com
Submitted on: 2/26/2012

Comments:

This bill proposes to drastically cut the solar tax credit for residential and commercial solar projects. According to the state, solar construction represented 15% of the total construction industry last year. While any program could use tweaking -- and the solar industry has offered good suggestions on how to positively reform the tax credit -- we're not sure why anyone would want to drastically curb the growth of clean energy and a strong job-creator in a down economy by significantly cutting the tax credit.

FINTestimony

From: mailinglist@capitol.hawaii.gov
Sent: Sunday, February 26, 2012 10:35 AM
To: FINTestimony
Cc: fleetwoodcad@gmail.com
Subject: Testimony for HB2417 on 2/28/2012 2:00:00 PM

Testimony for FIN 2/28/2012 2:00:00 PM HB2417

Conference room: 308
Testifier position: Oppose
Testifier will be present: No
Submitted by: dakota s wolfchild
Organization: Individual
E-mail: fleetwoodcad@gmail.com
Submitted on: 2/26/2012

Comments:
We need more incentive to go green.

FINTestimony

From: mailinglist@capitol.hawaii.gov
Sent: Sunday, February 26, 2012 10:46 AM
To: FINTestimony
Cc: radbalance@hawaiiantel.net
Subject: Testimony for HB2417 on 2/28/2012 2:00:00 PM

Testimony for FIN 2/28/2012 2:00:00 PM HB2417

Conference room: 308
Testifier position: Oppose
Testifier will be present: No
Submitted by: Teri Holter
Organization: Individual
E-mail: radbalance@hawaiiantel.net
Submitted on: 2/26/2012

Comments:

Environmentally-sound solar energy options should be encouraged. It is disgraceful that lawmakers would even consider eliminating tax credits for solar in a time when corporations are flagrantly buying elections. We are watching to see who is in office to serve the people and who is just a willing and corrupt lackey of special interests. Do what you know is right!

FINTestimony

From: mailinglist@capitol.hawaii.gov
Sent: Sunday, February 26, 2012 11:16 AM
To: FINTestimony
Cc: xmunzer@gmail.com
Subject: Testimony for HB2417 on 2/28/2012 2:00:00 PM

Testimony for FIN 2/28/2012 2:00:00 PM HB2417

Conference room: 308
Testifier position: Oppose
Testifier will be present: No
Submitted by: Joseph and Xan Munzer
Organization: Individual
E-mail: xmunzer@gmail.com
Submitted on: 2/26/2012

Comments:

Please do not cut the solar tax credit! We need this credit for jobs and support for going solar!

FINTestimony

From: mailinglist@capitol.hawaii.gov
sent: Sunday, February 26, 2012 11:34 AM
to: FINTestimony
Cc: gabriela@keapana.net
Subject: Testimony for HB2417 on 2/28/2012 2:00:00 PM

Testimony for FIN 2/28/2012 2:00:00 PM HB2417

Conference room: 308
Testifier position: Oppose
Testifier will be present: No
Submitted by: Gabriela Taylor
Organization: Individual
E-mail: gabriela@keapana.net
Submitted on: 2/26/2012

Comments:

Please don't weaken the tax credit incentive for solar. Hawaii needs to increase sustainable energy production and solar is a way both the utility and individual can participate in this clean energy production. This is a critical time for us to get off fossil fuels and the best way to do it is through a significant tax credit for solar. Vote no on HB2417.

FINTestimony

From: mailinglist@capitol.hawaii.gov
sent: Sunday, February 26, 2012 11:40 AM
to: FINTestimony
Cc: karen@redwoodgames.com
Subject: Testimony for HB2417 on 2/28/2012 2:00:00 PM

Testimony for FIN 2/28/2012 2:00:00 PM HB2417

Conference room: 308
Testifier position: Oppose
Testifier will be present: No
Submitted by: Karen Chun
Organization: Individual
E-mail: karen@redwoodgames.com
Submitted on: 2/26/2012

Comments:

Please do not pass this bill cutting the solar credit.

1. We need the jobs and this industry is supplying local jobs and we don't want to do anything to derail this.
2. Here we are willing to spend a \$billion on the undersea cable and give \$billions of ratepayer subsidies to big corporations for wind, but we CUTTING subsidies for regular people???? That simply does not make sense. Solar directly benefits our individual taxpayers. Instead of RAISING their utility rates, it lowers them (I only pay \$18/mo)

Please vote no on HB2417.

FINTestimony

From: mailinglist@capitol.hawaii.gov
Sent: Sunday, February 26, 2012 11:49 AM
To: FINTestimony
Cc: dannygr@hawaiiantel.net
Subject: Testimony for HB2417 on 2/28/2012 2:00:00 PM

Testimony for FIN 2/28/2012 2:00:00 PM HB2417

Conference room: 308
Testifier position: Oppose
Testifier will be present: No
Submitted by: Daniel Grantham
Organization: Waipio Bay Benevolent Assoc., LLC
E-mail: dannygr@hawaiiantel.net
Submitted on: 2/26/2012

Comments:

This bill proposes to drastically cut the solar tax credit for residential and commercial solar projects. According to the state, solar construction represented 15% of the total construction industry last year. While any program could use tweaking -- and the solar industry has offered good suggestions on how to positively reform the tax credit -- we're not sure why anyone would want to drastically curb the growth of clean energy and a strong job-creator in a down economy by significantly cutting the tax credit.

FINTestimony

From: mailinglist@capitol.hawaii.gov
Sent: Sunday, February 26, 2012 11:52 AM
To: FINTestimony
Cc: tropicana_makai@live.com
Subject: Testimony for HB2417 on 2/28/2012 2:00:00 PM

Testimony for FIN 2/28/2012 2:00:00 PM HB2417

Conference room: 308
Testifier position: Oppose
Testifier will be present: No
Submitted by: Gunter Koehler
Organization: Individual
E-mail: tropicana_makai@live.com
Submitted on: 2/26/2012

Comments:

FINTestimony

From: mailinglist@capitol.hawaii.gov
Sent: Sunday, February 26, 2012 12:06 PM
To: FINTestimony
Cc: patbak1@hawaiiantel.net
Subject: Testimony for HB2417 on 2/28/2012 2:00:00 PM

Testimony for FIN 2/28/2012 2:00:00 PM HB2417

Conference room: 308
Testifier position: Oppose
Testifier will be present: No
Submitted by: Byron W. Baker
Organization: Individual
E-mail: patbak1@hawaiiantel.net
Submitted on: 2/26/2012

Comments:

Eliminating the solar tax credit has never been a worse idea. We urgently need alternative energy sources to offset fossil fuel generated energy that emits climate-changing greenhouse gases. Solar at this juncture has a well established track record, reduces our dependence on imported coal and oil and is a reliable contributor to economic growth.

FINTestimony

From: mailinglist@capitol.hawaii.gov
ent: Sunday, February 26, 2012 12:30 PM
fo: FINTestimony
Cc: evauran@yahoo.com
Subject: Testimony for HB2417 on 2/28/2012 2:00:00 PM

Testimony for FIN 2/28/2012 2:00:00 PM HB2417

Conference room: 308
Testifier position: Oppose
Testifier will be present: No
Submitted by: Eva Uran
Organization: Individual
E-mail: evauran@yahoo.com
Submitted on: 2/26/2012

Comments:

Solar tax credits helped me install solar panels as I am low income. Then these panels spared me altogether from oil consumption and electric bills. Weakening solar credits is totally counterproductive as poorer people will be less able to afford solar panels and the state will have to import more foreign oil and provide more subsidies for poor people to pay electric bills. Please vote NO!

FINTestimony

From: mailinglist@capitol.hawaii.gov
Sent: Sunday, February 26, 2012 12:36 PM
To: FINTestimony
Cc: anmevans@gmail.com
Subject: Testimony for HB2417 on 2/28/2012 2:00:00 PM

Testimony for FIN 2/28/2012 2:00:00 PM HB2417

Conference room: 308
Testifier position: Oppose
Testifier will be present: No
Submitted by: Martha Evans
Organization: Individual
E-mail: anmevans@gmail.com
Submitted on: 2/26/2012

Comments:

FINTestimony

From: mailinglist@capitol.hawaii.gov
Sent: Sunday, February 26, 2012 12:42 PM
To: FINTestimony
Cc: bernene@hotmail.com
Subject: Testimony for HB2417 on 2/28/2012 2:00:00 PM

Testimony for FIN 2/28/2012 2:00:00 PM HB2417

Conference room: 308
Testifier position: Oppose
Testifier will be present: No
Submitted by: Berrie Straatman
Organization: Individual
E-mail: bernene@hotmail.com
Submitted on: 2/26/2012

Comments:

FINTestimony

From: mailinglist@capitol.hawaii.gov
ent: Sunday, February 26, 2012 12:55 PM
fo: FINTestimony
Cc: digraziat001@gmail.com
Subject: Testimony for HB2417 on 2/28/2012 2:00:00 PM

Testimony for FIN 2/28/2012 2:00:00 PM HB2417

Conference room: 308
Testifier position: Oppose
Testifier will be present: No
Submitted by: Thomas DiGrazia
Organization: Individual
E-mail: digranziat001@gmail.com
Submitted on: 2/26/2012

Comments:

Curbing the growth of the solar industry is an environmental step backwards. A curb runs counter to common sense, if we are ever to be energy independent in Hawai'i. It also cancels the thrust of current state and national policy encouraging growth of solar industry.

FINTestimony

From: mailinglist@capitol.hawaii.gov
Sent: Sunday, February 26, 2012 5:50 PM
To: FINTestimony
Cc: kshimata@hawaii.rr.com
Subject: Testimony for HB2417 on 2/28/2012 2:00:00 PM

Testimony for FIN 2/28/2012 2:00:00 PM HB2417

Conference room: 308
Testifier position: Oppose
Testifier will be present: No
Submitted by: Kathy Shimata
Organization: Individual
E-mail: kshimata@hawaii.rr.com
Submitted on: 2/26/2012

Comments:

In Hawaii we must encourage all renewable energy use.

FINTestimony

From: mailinglist@capitol.hawaii.gov
Sent: Sunday, February 26, 2012 4:48 PM
To: FINTestimony
Cc: carl.imparato@juno.com
Subject: Testimony for HB2417 on 2/28/2012 2:00:00 PM

Testimony for FIN 2/28/2012 2:00:00 PM HB2417

Conference room: 308
Testifier position: Support
Testifier will be present: No
Submitted by: Carl Imparato
Organization: Individual
E-mail: carl.imparato@juno.com
Submitted on: 2/26/2012

Comments:
Aloha Committee Chair and Members,

I urge you to support HB 2417.

Renewable energy technologies and systems should stand or fall on their own economic merits, rather than be artificially propped up and supported by taxpayer subsidies.

To the extent that HB 2325 reduces such subsidies, it is an important step in the right direction of eliminating such subsidies altogether.

Thank you for your consideration of these comments and for your support of HB 2417.

Carl Imparato
PO Box 1102
Hanalei, HI 96714

FINTestimony

From: mailinglist@capitol.hawaii.gov
Sent: Monday, February 27, 2012 8:18 AM
To: FINTestimony
Cc: valriegriffith@yahoo.com
Subject: Testimony for HB2417 on 2/28/2012 2:00:00 PM

Testimony for FIN 2/28/2012 2:00:00 PM HB2417

Conference room: 308
Testifier position: Oppose
Testifier will be present: No
Submitted by: valrie
Organization: Individual
E-mail: valriegriffith@yahoo.com
Submitted on: 2/27/2012

Comments:

pls don't pass this bill. solar is vital to hawaii. the program can be improved in other ways, but this bill isn't the answer. pls oppose it. mahalo

FINTestimony

From: mailinglist@capitol.hawaii.gov
Sent: Monday, February 27, 2012 9:05 AM
To: FINTestimony
Cc: JenvVo@gmail.com
Subject: Testimony for HB2417 on 2/28/2012 2:00:00 PM

Testimony for FIN 2/28/2012 2:00:00 PM HB2417

Conference room: 308
Testifier position: Oppose
Testifier will be present: No
Submitted by: Jennifer Ungacta
Organization: Individual
E-mail: JenvVo@gmail.com
Submitted on: 2/27/2012

Comments:

We all know it's expensive to make your home more energy efficient but that it's so important for our future sustainability. Why on earth would you want to essentially punish instead of reward someone for helping our community and our future? This is faulty logic and needs to be re-thought out and addressed.

FINTestimony

From: mailinglist@capitol.hawaii.gov
ent: Monday, February 27, 2012 2:50 PM
fo: FINTestimony
Cc: hanahill@gmail.com
Subject: Testimony for HB2417 on 2/28/2012 2:00:00 PM

Testimony for FIN 2/28/2012 2:00:00 PM HB2417

Conference room: 308
Testifier position: Oppose
Testifier will be present: No
Submitted by: Hana
Organization: Individual
E-mail: hanahill@gmail.com
Submitted on: 2/27/2012

Comments:

This bill proposes to drastically cut the solar tax credit for residential and commercial solar projects. According to the state, solar construction represented 15% of the total construction industry last year. While any program could use tweaking -- and the solar industry has offered good suggestions on how to positively reform the tax credit -- we're not sure why anyone would want to drastically curb the growth of clean energy and a strong job-creator in a down economy by significantly cutting the tax credit. I oppose this bill!

FINTestimony

From: mailinglist@capitol.hawaii.gov
Sent: Monday, February 27, 2012 4:58 PM
To: FINTestimony
Cc: jmccay@hotmail.com
Subject: Testimony for HB2417 on 2/28/2012 2:00:00 PM

Testimony for FIN 2/28/2012 2:00:00 PM HB2417

Conference room: 308
Testifier position: Oppose
Testifier will be present: No
Submitted by: James McCay
Organization: Individual
E-mail: jmccay@hotmail.com
Submitted on: 2/27/2012

Comments:

This bill must be opposed please or the Hawai'i Clean Energy Initiative will be even harder to achieve. If this passes, the state moves BACKWARDS...

Solar is an investment into the economy and creates jobs for many industries. National studies prove tax credits that support solar development far outweigh their costs to the tax base. Please support the solar industry and reduce this state's dependence on increasingly expensive foreign oil.

Aloha,
James