

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: Tuesday, February 28, 2012
Time: 12:00 P.M.
Place: Conference Room 308, State Capitol

From: Frederick D. Pablo, Director
Department of Taxation

Re: H.B. 2728 H.D. 1, Relating to Early Learning

The Department of Taxation (Department) appreciates the intent of H.B. 2728 H.D. 1, but is opposed to the bill due to the impact it will have on the Department's limited budget and staffing resources, if adopted.

H.B. 2728 H.D. 1 proposes to allow taxpayers, with an income tax refund of \$25 or more, an option to designate \$25 (or \$50 in case of a joint return) to the early learning trust fund for taxable years beginning after December 31, 2011.

While the Department understands and appreciates the intent of this bill, the Department cannot support any request which will require changes to its forms and computer system, unless the changes are essential for taxpayer compliance. As the Legislature is aware, the Department has an outdated computer system with significant functionality issues. Staffing resources necessary to develop and implement modifications to the system also are insufficient.

As a result, the Department's limited resources must be prioritized to address other significant projects that which are related to the enforcement and collection of revenue. Therefore, the Department respectfully requests that no new projects be adopted.

Thank you for the opportunity to provide comments.

NEIL ABERCROMBIE
GOVERNOR



PATRICIA McMANAMAN
DIRECTOR
BARBARA A. YAMAHSITA
DEPUTY DIRECTOR

STATE OF HAWAII
DEPARTMENT OF HUMAN SERVICES
P. O. Box 339
Honolulu, Hawaii 96809-0339

February 28, 2012

MEMORANDUM

TO: The Honorable Marcus R. Oshiro, Chair
House Committee on Finance

FROM: Patricia McManaman, Director

SUBJECT: **H.B. 2728, H.D.1 - RELATING TO EARLY LEARNING**

Hearing: Tuesday, February 28, 2012; 12:00 p.m.
Conference Room 308, State Capitol

PURPOSE: The purpose of H.B. 2728, H.D.1 is to require the Department of Taxation to allow a taxpayer to designate that a specified amount of the taxpayer's income tax refund be paid to the early learning trust fund.

DEPARTMENT'S POSITION: The Department of Human Services (DHS) supports the intent of this bill as it would generate revenue to maintain and expand early learning initiatives.

We defer to the Department of Taxation on the feasibility of implementing the refund designation.

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

TAXBILLSERVICE

126 Queen Street, Suite 304

TAX FOUNDATION OF HAWAII

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: INCOME, Tax checkoff for the early learning trust fund

BILL NUMBER: HB 2728, HD-1

INTRODUCED BY: House Committee on Education

BRIEF SUMMARY: Adds a new section to HRS chapter 235 to allow individual taxpayers whose state income tax refund for any taxable year is \$25 or more, to designate \$25 to be paid to the early learning trust fund. For joint taxpayers with an income tax refund of \$50 or more, each spouse may designate \$25 into the fund. Directs the director of taxation to revise the state income tax forms as necessary. Allows designations to be made by filing an amended income tax return if filed within 20 months and 10 days after the due date of the original return.

Adds a new section to HRS chapter 302L to establish an early learning trust fund to be administered by the early learning council.

EFFECTIVE DATE: Tax years beginning after December 31, 2011

STAFF COMMENTS: This measure adds the early learning trust fund to the growing list of programs for which taxpayers due an income tax refund may designate all or a portion of that refund.

A survey by the Federation of Tax Administrators found that the states that utilize checkoff programs have been experiencing a decline in the amount of moneys designated though the checkoff mechanism. The survey also found that due to the administrative costs associated with the checkoff programs, states that currently have the checkoffs are looking to adopt expiration clauses and other means to remove the less productive checkoffs. Lawmakers seem to view such checkoffs as absolution of their responsibility to deal with such problems by turning the response directly over to the taxpayer. However, in the long run, the cost of administering the checkoff merely siphons resources that should otherwise be used for providing needed public services. If lawmakers believe that earmarking funds through a checkoff system is appropriate, then they might consider placing all programs on the state income tax form for designation and consider repealing the legislative body as there will be no reason for the legislature to exist because decisions will have been made by the income taxpayer.

If lawmakers believe certain programs are of great importance, then they can prioritize those programs through the appropriations process. With the Hawaii tax burden already so heavy, why should taxpayers turn any more of their hard earned dollars over to government? What lawmakers also do not recognize is that by creating these checkoffs, they add to the cost of administering the law, a cost that steals funds from other programs like those enumerated for a checkoff designation. Obviously early learning is not a high priority as it is not deserving of an outright appropriation of general funds which should reflect the support of the broader community. However, the sponsors of this measure believe it should be funded with a voluntary checkoff on the income tax return.

Digested 2/27/12



Hearing date:
Tuesday,
February 28,
2012; 12:00 pm.
House Finance
Committee
Room 308

To: Representative Marcus Oshiro, Chair
Representative Marilyn Lee, Vice Chair

From: Elisabeth Chun, Executive Director
Good Beginnings Alliance

Date: Tuesday, February 28, 2012, 12:00 noon
Conference Room 308

Subject: **HB2728 HD1 - Early Learning System Funding; Income Tax Refund
Check-Off**

The Good Beginnings Alliance is a policy and advocacy organization focused on Hawaii's youngest children and their families. We strive to ensure a nurturing, safe and healthy development for all children from pre-birth to age eight. The following information is provided to help you in your decision-making process regarding the proposed income tax refund tax-check-off for the Early Learning System:

- This bill will allow Hawaii's taxpayers to show their commitment for early learning.
- A Ward Research poll of registered voters conducted in 2011 showed that 71% would be willing to put at least \$25 of their tax dollars into fund young children's services.
- We must invest early in a child's life, and this bill will help provide a start of funds needed to support our keiki.
- However, a **State investment for early learning will still be needed** as the major component of funding to support young children's services.

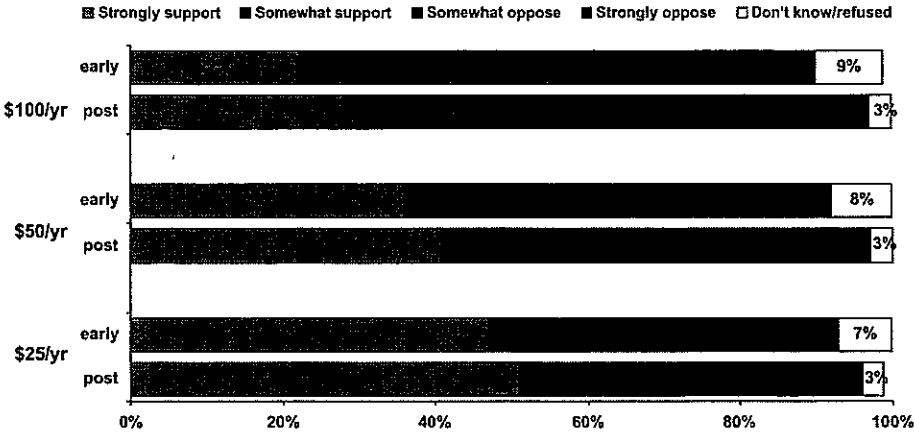
Hawaii's young children are in need, and a fully funded State Early Learning System is needed to ensure all of our keiki are safe, healthy, and ready to succeed by the time they enter kindergarten.

Unfortunately, we have seen a continuing decrease in the number of kindergarten students entering school without previous preschool experience. We are also concerned that 1 out of 3 third grade students were not reading at grade level in 2011 according to the Hawaii State Assessment. World renowned experts ranging from Dr. Jack Shonkoff at Harvard University's Center for the Developing Child to Dr. James Heckman, Nobel Winner in Economics from the University of Chicago, have proven through their research that investing in the early years has the biggest value.

Below is the result from a Ward Research public opinion poll showing support for an increase in taxes to fund children's services.

Support for an Increase in Taxes to Fund Children's Services

Early Measure vs. Post Measure



12
 Ward Research, Inc. • 828 Fort Street, Suite 210 • Honolulu, Hawaii 96813 • Phone: (808) 522-5123 • Fax: (808) 522-5127

Mahalo for your consideration and your support. For more information contact: Good Beginnings Alliance; phone: 531-5502; lchun@goodbeginnings.org



1806 So. King Street ☆ Suite 30 ☆ Honolulu, HI 96826 ☆ (808)942-4708 ☆ FAX (808)955-2739 ☆ haeyc@hawaiihaeyc.org

Rep. Marcus Oshiro, Chair
Rep. Marilyn Lee, Vice Chair
COMMITTEE ON FINANCE

From: Katherine Murphy, Executive Director
Hawaii Association for the Education of Young Children (HAEYC)

Date: Tuesday, February 28, 2012

Subject: HB 2728 HD1 RELATING TO EARLY LEARNING

HB 2728 HD 1 would require the Department of Taxation to allow a taxpayer to designate, or “check off,” that a specified amount of the taxpayer’s income tax refund be paid to the early learning trust fund. The Hawaii Association for the Education of Young Children (HAEYC) offers this testimony in support of HB 2728 HD1 and would like to ask for your consideration of the following amendments:

1. We would prefer to have one check-off box allowing taxpayers to designate their tax return to a single trust fund that supports early childhood development instead of an additional fund that supports only the early learning system, which may cause confusion for taxpayers and detract from the existing check-off option to support the prevention of child abuse and neglect. To the extent, however, the creation of a new fund is necessary to support early learning initiatives and will be the depository of revenues other than taxpayers’ refund designations, HAEYC supports establishing the early learning trust fund.
2. Remove the \$25 donation ceiling and add a minimum of \$1.00 to \$3.00. We believe a lower minimum provides a more reasonable opportunity for early learning professionals and others of lower income brackets to contribute to the trust fund.

HAEYC would like to continue to be a positive contributor to ongoing policy conversations about Hawaii’s children. Our volunteers and staff would be happy to provide you more information to facilitate your decision-making. Please contact us at 942-4708 or haeyc@hawaiihaeyc.org.

HAEYC represents nearly 1,000 members who are early childhood development and educational professionals across the state. HAEYC’s mission is to *promote, support, and expand quality and professionalism in early childhood programs and services for Hawaii’s children (0-8) and their families.*

Katherine E. Murphy
Executive Director, HAEYC

Our mission is to promote, support, and expand quality and professionalism in early childhood programs and services for Hawaii’s young children (0-8) and their families.

Hawaii State Legislature
House Committee on Finance
Testimony by
Early Learning Council
February 28, 2012
12:00 p.m.
Capitol Room 308
HB 2728, HD1 – Related to Early Learning

Chair Oshiro, Vice Chair Lee and Committee Members:

The Early Learning Council (“ELC”) offers this testimony in support of HB 2728, HD1, related to early learning. This bill would require the Department of Taxation to allow a taxpayer to designate (or "check off") that a specified amount of the taxpayer's income tax refund be paid to the early learning trust fund.

Established under Act 14, First Special Session 2008, the Early Learning Council is entrusted with the development and administration of the state’s early learning system. The ELC seeks to establish a cohesive, comprehensive, and sustainable early learning system that ensures a spectrum of quality early learning opportunities for young children from their prenatal period until the time they enter kindergarten. As such, the ELC focuses upon four essential areas: Early Education and Care; Health; Parent Education and Family Support; and Workforce and Professional Development.

Since its inception, the ELC has completed and received approval for a statewide early childhood system framework, has partnered and provided advice on the development of a State Quality Improvement and Rating System, has supported the drafting of professional competence requirements for early learning practitioners, and most recently completed a Fiscal Mapping study (funded by the Omidyar Foundation) to measure the resources currently available in the State for Early Childhood services (e.g. education, health, nutritional and social services, special education services and family and professional training and development. Finally, the ELC has supported the “Be My Voice” campaign, which is targeted to impact the next biennium.

The ELC supports creative methods for establishing funding for early learning and supports advancing this bill. We look forward to continuing to work collaboratively and proactively with the legislature and the broader community. Thank you for the opportunity to testify.

Respectfully Submitted,

Dr. Robert Peters
Chair, Early Learning Council

TESTIMONY

HB2728

RELATING TO EARLY LEARNING

Testimony Presented Before

The Finance Committee

Tuesday, February 28, 2012, 12:00 p.m.

in Conference Room 308

by Dr. Kanoë Nāone, Chief Executive Officer, INPEACE

INPEACE, the Institute for Native Pacific Education and Culture, **strongly supports** S.B. 2969 and urges the committee to pass this bill in order to give the public the opportunity to show their support for an early learning system in our state by donating their private dollars to the system. We believe, an early learning system is of critical importance to the success of our children and the future of our state.

INPEACE is a non-profit, public service organization that annually serves more than 2,500 children, parents and community members through its early childhood and workforce development programs on five different islands. The work of INPEACE over the past eighteen years has been extensive and progressive in Hawai'i, particularly within communities that would not otherwise have access to the services it provides. On a daily basis, we see the critical role early childhood education and services plays in the economic wellbeing of communities, especially those in areas where poverty is prevalent.

S.B. 2969 bill allows an additional income designation or check-off, for any individual whose state income tax refund for any taxable year is at least \$25 to designate \$25 of the refund be paid to the early learning trust fund. In the case of a joint return of spouses having a state income tax refund of at least \$50, each spouse may designate that \$25 be paid to the early learning trust fund. Monies in the fund shall be used for the early learning system.

INPEACE strongly supports early learning system funding through an income tax refund check-off because we believe the people of Hawai'i should have the opportunity to donate their own money to an important and worthy cause that will ultimately benefit the state's economy. During a recent public poll conducted by Ward Research nearly one-half (47%) of all registered-voter respondents said that they would "strongly support" the proposal if the increase were \$25 per year, a far greater proportion than would "strongly oppose" it (14%). Also, more than a third of respondents said they would "strongly support" increasing taxes by \$50 per year to fund services that would benefit children. Further, preparing children under the age of five for kindergarten was deemed "very valuable" by more than half of the respondents in the poll. Given these findings, we are confident that the public will see the benefits of this measure and choose to donate a portion of their tax refund.

The high return on investing in children under the age of five has been documented in out state. The 2008 Economic Benefits Study of Early Education for Hawai'i showed that for every \$1 Hawai'i invests in a quality four-year early learning program, the state will receive a return of \$4.20. This return is calculated from less spending on special education, grade retention, and future social services – such as incarceration. By investing in early childhood we will have a more productive, higher paid workforce contributing positively to the state economy.

Mahalo for your consideration.

To: Representative Marcus Oshiro, Chair
Representative Marilyn Lee, Vice Chair

From: Nalani Galariada
Grandparent/Advocate

Date: February 27, 2012

Subject: **House Bill 2728 Early Learning System Funding; Income Tax Refund
Check-Off**

Aloha,

As a grandmother and Aunty of children 0-5 years old, I have a responsibility to protect our most precious investment in the State of Hawaii "our children!" I am writing on behalf of this testimony, because I believe in the outcomes of quality early childhood education in Hawaii. My goal is to have the opportunity to witness "*all children*" reaching their highest potential and developing at their chronological age.

I strongly support HB2728 to allow a taxpayer to designate specified amount of the taxpayer's income tax refund be paid to the Early Learning Trust Fund.

This bill will allow Hawaii's taxpayers to show their commitment for early learning. Additionally, a Ward Research poll of registered voters conducted in 2011 showed that 71 percent would be willing to put at least \$25 of their tax dollars into fund young children's services. We must provide funds to give children a strong foundation in education and life. Supporting children's services is our obligation as leaders in Hawaii; we must be that voice to ensure our young children are made a high priority!

As a community member I vision having a well-educated community (Waianae) with children engaged in learning and families strengthened through funding and programs made available from the Early Learning Trust Fund. We need your support make this happen! Please vote in support of the Early Learning Trust Fund.

Mahalo for your consideration...support HB2728!

To: Representative Marcus Oshiro, Chair
Representative Marilyn Lee, Vice Chair

From: Jasmine K. Paris

Date: February 27, 2012

Subject: **House Bill 2728 Early Learning System Funding; Income Tax Refund
Check-Off**

Aloha mai ka kou,

In regards to the House Bill 2728 as noted in the subject area above; I would like to speak on behalf of my four children. I have personally experienced the positive learning outcomes that have impacted my children's early start to their education. All of my children have either been enrolled in a private preschool at age three, attended a parent participation preschool program on a regular basis when they were infants or participated in a Home Visiting program on a regular basis to help my children transition into kindergarten. Programs in the early learning system have allowed my children to learn in a safe environment, socialize and practice positive behaviors toward others, spark their interests, improve specific skills in their development, be creative, encouraged them to become early readers, determine delays early in their development through age appropriate screenings, empowered them to be self satisfied in all that they do and has allowed me as a mother to bond with my children by learning and understanding how they learn and get involved in their education.

., not only **strongly support** HB2728 to allow a taxpayer to designate a specified amount of the taxpayer's income tax refund be paid to the Early Learning Trust Fund; I **would** make a contribution to support all keiki's in the State of Hawaii in whatever early learning system that would best fit the diverse families here in Hawaii.

I believe whether you have children or not; education should **always** be a top priority especially for early learning programs. I believe for the small amount of contributions set within House Bill 2728 for Hawaii taxpayers to commit to; should this bill be passed, the investment will be far greater in the future as we build leaders in our communities across the state.

Not only am I a mother advocating for funding for early learning programs but I am also a community service provider servicing families living in poverty and have seen first hand the decreasing number of kindergarten students entering school without previous preschool experience. I would like to see this negative trend stop sooner than later as its negative effects have been revealed in the 2011 Hawaii State Assessment with 1 out of 3 children unable to read by grade three.

Mahalo nui loa; for your consideration in allowing me to submit a testimony that reflects my strong support toward funding the early learning system in the State of Hawaii.

Jasmine K. Paris

To: Representative Marcus Oshiro, Chair
Representative Marilyn Lee, Vice Chair

From: Lita Westbrook

Date: 2/27/12

Subject: **House Bill 2728 Early Learning System Funding; Income Tax Refund
Check-Off**

I am a mother of three beautiful children 17, 8 and 6 years old. All three of my children have had the opportunity to attend an early learning program. When it was time for my kids to attend kindergarten it was an easy transition for them. All three were ready physically, emotionally and socially in their own way, from kindergarten to now I have watched them grow to love school and to try their best in everything they do. My 17 year old is now a senior in high school and is now in her last phase of getting into the COP summer program being held on the UH Manoa campus. My 8 year old loves to read science books, she talks about becoming a scientist one day my 6 year old enjoys learning new things. I truly believe my children have confidence and the knowledge that they can become anything they want because they were given the tools that they needed not only by me as a parent, but also having the opportunity to attend an early learning program.

I strongly support HB2728 to allow a taxpayer to designate specified amount of the taxpayer's income tax refund be paid to the Early Learning Trust Fund.

This bill will allow Hawaii's taxpayers to show their commitment for early learning. Additionally, a Ward Research poll of registered voters conducted in 2011 showed that 71 percent would be willing to put at least \$25 of their tax dollars into fund young children's services. I myself will also invest into putting into the early learning system funding cause I strongly believe if we want to see our children grow up to be productive citizens, we to invest in them at an early age.

Thank you for allowing me to voice on behalf of our most precious investment "our keiki!"

To: Representative Marcus Oshiro, Chair
Representative Marilyn Lee, Vice Chair

From: Doreen Nagum

Date: 28th February, 2012

Subject: **House Bill 2728 Early Learning System Funding; Income Tax Refund Check-Off**

Aloha Mai Kakou,

This is my testimony In regards to your House Bill 2728 as mentioned in the above subject area.

I am a mother of 4 children, all of which who was fortunate enough to have obtained Preschool Early Learning experiences. As a wife, a parent, Early Childhood Educator, Parent Educator and community supporter, I would want my voice to be heard on the importance of supporting this bill.

I strongly support HB2728 to allow a taxpayer to designate specified amount of the taxpayer's income tax refund be paid to the Early Learning Trust Fund.

This bill will allow Hawaii's taxpayers to show their commitment for early learning. Additionally, it will create a capital improvement for supporters who would be willing to put at least \$25 of their tax dollars into fund young children's services. We must invest early in a child's life, and remember that it takes a village to raise a child, and this bill will help provide a start of funds needed to support our keiki. However, a State investment for early learning will still be needed as the major component of funding to support young children's services.

We have seen a continuing decrease in the number of kindergarten students entering school without previous preschool experience, and we as a state must reverse this negative trend. Additionally, we are concerned that 1 out of 3 third grade students were not reading at grade level in 2011 according to the Hawaii State Assessment. With that said, Please Support HB2728 For our children is the future!

Mahalo for your support!
Doreen Nagum

To: Representative Marcus Oshiro, Chair
Representative Marilyn Lee, Vice Chair

From: Leadership Council
BeMyVoice! Hawai'i Public-will Building Campaign

Date: February 27, 2012

Subject: **House Bill 2728 Early Learning System Funding; Income Tax Refund Check-Off**

I have been working in the Early Childhood Education field since I was 17 years old and now that I am 31 years old, I have noticed the different programs that can help children benefit from Early Learning. This Bill will be able to help children to be able to receive quality and beneficial learning at a young age. Personally speaking I had one child that attended preschool and my other child did not and now that they are in Elementary I can see the difference between the two. My younger child struggles a little in reading as for my older child he excels in reading. For my younger child he has to attend tutoring before and after school for reading. I support this Bill because I believe that the Early Learning System Funding will benefit all of our keiki's.

I **strongly support** HB2728 to allow a taxpayer to designate specified amount of the taxpayer's income tax refund be paid to the Early Learning Trust Fund.

This bill will allow Hawaii's taxpayers to show their commitment for early learning. Additionally, a Ward Research poll of registered voters conducted in 2011 showed that 71 percent would be willing to put at least \$25 of their tax dollars into fund young children's services. I would invest early in a child's life, and this bill will help provide a start of funds needed to support our keiki. However, a State investment for early learning will still be needed as the major component of funding to support young children's services.

Thank you for allowing me to share this testimony.

To: Representative Marcus Oshiro, Chair
Representative Marilyn Lee, Vice Chair

From: April Yokotake

Date: 2/27/12

Subject: **House Bill 2728 Early Learning System Funding; Income Tax Refund
Check-Off**

As an individual that works with Hawaii's youngest keiki's and their families, I **strongly support** HB2728 to allow a taxpayers to designate specified amount of the taxpayer's income tax refund be paid to the Early Learning Trust Fund. This bill will help programs around Hawaii to help their keiki's and their families that they serve.

This bill will allow Hawaii's taxpayers to show their commitment for early learning. We must invest early in a child's life, and this bill will help provide a start of funds needed to support our keiki. This will help with the offset cost and help programs to serve and support keiki's the best way they can.

I have noticed a continuing decrease in the number of kindergarten students entering school without previous preschool experience, and we as a state must reverse this negative trend. We need to support Hawaii's keiki's best way we can and a Ohana.

Mahalo,

April Yokotake

To: Representative Marcus Oshiro, Chair
Representative Marilyn Lee, Vice Chair

From: Claudia C.K. Quintanilla
91-1049 Hoakalei St.
Kapolei, HI 96707

Date: February 27, 2012

Subject: **House Bill 2728 Early Learning System Funding; Income Tax Refund
Check-Off**

I want to support HB 2728 for the sake of all parents with young children in Hawaii. I believe it is very important & vital for a child that never experienced an early childhood opportunity to start off as a junior kindergartener. Children who are at this age of four or five years old need to be positioned to learn the very foundation to value themselves & others in their world. That begins with providers to care for them especially during these impressionable ages. When children are carefully transitioned toward a more serious form of an academic process, many benefits in all areas occur. Therefore, I support to keep schools that have junior kindergarten levels. These initial growth processes is so necessary for all young children in Hawaii Nei.

To allow a taxpayer a choice to contribute an amount from their refund to be paid toward the Early Learning Trust Fund may be an advantage in this particular area of junior kindergarten as well as all areas of early child developmental programs. This bill will allow Hawaii's taxpayers to show their commitment by their actions for early learning. We must invest now into this bill that will help provide a start of funds needed to support our children. Other private, State & Federal programs still need to consider toward their investments for early learning & an investment into the future products-OUR CHILDREN.

Please support HB 2728, our children should not go unheard; give them a VOICE OF KNOWLEDGE...

Mahalo,
Claudia C.K. Quintanilla
Ph: 620-9601

To: Representative Marcus Oshiro, Chair
Representative Marilyn Lee, Vice Chair

From: Saydee Pojas

Date: February 27, 2012

Subject: **House Bill 2728 Early Learning System Funding; Income Tax Refund
Check-Off**

I am a mother of a four year-old son who attends preschool at Pūnana leo o Wai'anae. He has been in an early learning environment since he was one year old. I also have been working in the early childhood education profession for the past two years. Our family places a high importance on early learning and we understand the value in teaching our keiki from a young age and preparing them for a future of learning and success.

I **strongly support** HB2728 to allow a taxpayer to designate specified amount of the taxpayer's income tax refund be paid to the Early Learning Trust Fund.

This bill will allow Hawaii's taxpayers to show their commitment for early learning. As a tax paying resident of Hawai'i I would contribute to this fund through a tax return check-off yearly because I know that we must invest early in a child's life. This is a simple way for citizens to make a contribution to the children of our state and the future leaders of tomorrow. This bill will help provide a start of funds needed to support our keiki.

Mahalo nui loa

February 28, 2012

The Honorable Representative Marcus Oshiro
Chairman - The House Committee on Finance
Hawaii State Capitol, Conference Room 308

RE: HB 2728 HD1 Relating to Early Learning

Aloha Representative Oshiro and Members of the Committee:

Partners In Development Foundation is a public not-for-profit organization whose cornerstone program is the Tutu & Me traveling preschool, and which also provides early childhood education to homeless children living on beaches and transitional shelters.

We stand in strong support of HB 2728 HD1, and ask that your committee pass this important legislation in order to give the public an opportunity to show *their* support by donating their monies to an early learning system for the state of Hawai'i.

HB 2728 HD1 allows for an additional income designation or check-off, for any individual whose state income tax refund for any taxable year is at least \$25, to designate \$25 of the refund be paid to the early learning trust fund. A poll conducted by Ward Research last year demonstrated that over 70% percent of Hawai'i's registered voters would be willing to put this amount toward a fund for young children's services.

Given that willingness by Hawai'i's voting citizenry, it would be encouraging to know that you as our legislators, are aware of the critical need we have in Hawai'i to ensure that our youngest learners are entering school with a quality educational foundation.

Please demonstrate that awareness by supporting the passage of this bill.

Na'u Me Ka Pono,

Jan E. Hanohano Dill
President
Partners In Development Foundation

FINTestimony

From: mailinglist@capitol.hawaii.gov
Sent: Monday, February 27, 2012 3:29 PM
To: FINTestimony
Cc: kgiffard@hotmail.com
Subject: Testimony for HB2728 on 2/28/2012 12:00:00 PM

Testimony for FIN 2/28/2012 12:00:00 PM HB2728

Conference room: 308
Testifier position: Support
Testifier will be present: No
Submitted by: Kathleen Giffard
Organization: Individual
E-mail: kgiffard@hotmail.com
Submitted on: 2/27/2012

Comments:

FINTestimony

From: mailinglist@capitol.hawaii.gov
ent: Monday, February 27, 2012 2:41 PM
To: FINTestimony
Cc: laurieganibe@gmail.com
Subject: Testimony for HB2728 on 2/28/2012 12:00:00 PM

Testimony for FIN 2/28/2012 12:00:00 PM HB2728

Conference room: 308
Testifier position: Support
Testifier will be present: No
Submitted by: Laurie Ganibe
Organization: Individual
E-mail: laurieganibe@gmail.com
Submitted on: 2/27/2012

Comments:

FINTestimony

From: mailinglist@capitol.hawaii.gov
Sent: Monday, February 27, 2012 2:44 PM
To: FINTestimony
Cc: mahukam001@hawaii.rr.com
Subject: Testimony for HB2728 on 2/28/2012 12:00:00 PM

Testimony for FIN 2/28/2012 12:00:00 PM HB2728

Conference room: 308
Testifier position: Support
Testifier will be present: No
Submitted by: Michelle Mahuka
Organization: Individual
E-mail: mahukam001@hawaii.rr.com
Submitted on: 2/27/2012

Comments:

To: Representative Marcus Oshiro, Chair
Representative Marilyn Lee, Vice Chair

From: Michelle Kaleookalani Mahuka

Date: February 27, 2012

Subject: House Bill 2728 Early Learning System Funding; Income Tax Refund
Check-Off

I, Michelle K. Mahuka am in support of HB2728 which will allow taxpayers to designate an amount from their income tax refund to be paid to the Early Learning Trust Fund.

This bill will allow Hawai'i's taxpayers to show their commitment for early learning. I agree with others that we must invest early in a child's life, and this bill will help provide a start of funds needed to support our keiki. However, a State investment for early learning will still be needed as the major component of funding to support young children's services.

Preschool and State Assessments provides evidence on the importance of funding young children's services from home visiting programs, family child learning programs, to preschools and various early learning intervention programs supporting early learners from prenatal to Kindergarten.