



State of Hawaii
DEPARTMENT OF AGRICULTURE
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LATE TESTIMONY

TESTIMONY OF RUSSELL S. KOKUBUN CHAIRPERSON, BOARD OF AGRICULTURE

BEFORE THE HOUSE COMMITTEE ON AGRICULTURE
FRIDAY, FEBRUARY 3, 2012
8:00 a.m.
Room 312

HOUSE BILL NO. 2877 RELATING TO AGRICULTURE

Chairperson Tsuji and Members of the Committee:

Thank you for the opportunity to testify on House Bill No. 2877. The Department of Agriculture supports the concept of the agricultural education pilot program for certain public schools but defers to the Department of Education. We have reservations about the proposed agricultural education tax credit.

This measure requires the Department of Education, in consultation with the departments of Agriculture and Economic Development and Tourism, and members of the agricultural community, to establish and administer an agricultural education pilot program for public school students in selected areas on Maui County. Revenues generated from sales of agricultural products grown by the pilot program schools are to be deposited into a special fund to be used by the Department of Education for the purposes of the agriculture education pilot program.

The proposed Agricultural Education Tax Credit is to encourage private sector participation in the pilot program. The tax credit provision requires the Department of Agriculture to maintain records of qualified agricultural education costs for each



taxpayer claiming the credit, verify the amount of qualified costs claimed, certify the total amount of the tax credit for each year, and issue certificates to taxpayers verifying qualified costs and the credit amount certified for each year. The Department of Agriculture does not have the resources to provide the services specified for this open-ended tax credit.

Thank you for the opportunity to testify on this measure.

NEIL ABERCROMBIE
GOVERNOR

BRIAN SCHATZ
LT. GOVERNOR



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LATE TESTIMONY

To: The Honorable Clift Tsuji, Chair
and Members of the House Committee on Agriculture

Date: Friday, February 3, 2012
Time: 8:00 a.m.
Place: Conference Room 312, State Capitol

From: Frederick D. Pablo, Director
Department of Taxation

Re: H.B. No. 2877, Relating to Agriculture

The Department of Taxation (Department) appreciates the intent of H.B. 2877 and provides the following information for your consideration.

H.B. 2877 creates an agricultural education pilot program to be administered by the Department of Education, and establishes a tax credit for agricultural businesses participating in the educational pilot program, to be certified by the Department of Agriculture and administered by the Department of Taxation.

The Department notes that the word "education" is missing from Section 4, line 17, which provides the activity for which the credit is to be given.

Thank you for the opportunity to provide comments.



Hawaii Farm Bureau
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LATE TESTIMONY

FEBRUARY 3, 2012

HEARING BEFORE THE
HOUSE COMMITTEE ON AGRICULTURE

TESTIMONY ON HB 2877
RELATING TO AGRICULTURE

Room 312
8:00 AM

Chair Tsuji, Vice Chair Hashem, and Members of the Committee:

I am Brian Miyamoto, Chief Operating Officer and Government Affairs Liaison for the Hawaii Farm Bureau Federation (HFBF). Organized since 1948, the HFBF is comprised of 1,800 farm family members statewide, and serves as Hawaii's voice of agriculture to protect, advocate and advance the social, economic and educational interest of our diverse agricultural community.

HFBF provides the following comments to HB 2877, which requires the DOE to establish a pilot agricultural education program and to provide a tax credit for businesses that assist the pilot program.

We agree with the intent of the need for agricultural education in Hawaii. However, we also recognize the constraints under which the DOE operates to achieve its goals in educating our students.

Last week during the hearing for HB 2093, testimony was presented that discussed opportunities associated with agricultural education outside of the formal classroom. Programs such as 4-H and FFA are recognized programs that have well established roots in Hawaii but are struggling due to lack of resources. Consideration of how this proposal can assist these established programs is warranted.

I can be reached at (808) 848-2074 if you have any questions. Thank you for the opportunity to comment on this matter.