



University of Hawai'i Foundation

Legislative Testimony

Testimony Presented Before the
Senate Ways and Means Committee
February 29, 2012 at 9:00 a.m., Room 211

by
Donna Vuchinich
President & CEO, University of Hawai'i Foundation

SB 2544 – RELATING TO TAXATION

Chair Ige, Vice Chair Kidani, and Members of the Senate Committee on Ways and Means:

The University of Hawai'i Foundation supports SB 2544 and the repeal of section 3 of Act 97. Act 97 caps the amount of itemized deductions on the state income tax form. We are concerned that this law will remove the tax incentive for upper income donors to be charitable. As such, the University of Hawai'i Foundation supports this bill in order to protect the charitable giving environment.

We have heard from several of our major donors and their financial advisors that they are extremely concerned that the cap on charitable deductions will impact their ability to support the University and other local nonprofits at the level they would like to.

While donors do not make charitable gifts only for tax reasons, tax incentives make more and larger gifts possible.

The University of Hawai'i plays an integral role in shaping a sustainable future for our island residents. Students are our future, and our unique integrated university system educates our workforce for sectors as diverse as the trades, healthcare, education and hospitality and tourism. They are not only the workers but the *innovators* who create future industry and economy.

In these times of a fragile economic recovery, it is imperative that the University of Hawai'i receive private support to help fuel initiatives centered on innovation and excellence. We need to nurture a charitable giving environment that supports our donors' in their generosity, so that together we can work towards creating access to quality higher education for all Hawai'i residents. Donors are key partners in our future and SB 2544 will help preserve the philanthropic culture our State is so proud of.

We urge you to support this bill.

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: amrizzo@cfs-hawaii.org
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Tuesday, February 28, 2012 8:15:52 AM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Anne Marie Rizzo
Organization: Child & Family Service
E-mail: amrizzo@cfs-hawaii.org
Submitted on: 2/28/2012

Comments:

As social service nonprofits receive less and less government funding, we rely more and more on our individual donors of high income to help ensure the services we provide are accessible to the community. Services that better mankind and would not be available without the philanthropic commitment of major donors. Eliminating the tax deduction is counterintuitive, especially as state, federal, and county funding for nonprofits are also being reduced and discontinued altogether. The tax deduction may not be the driving force for a donor to give generously, however it becomes a valuable incentive, and a tool in which nonprofits leverage during times of significant need. Thank you.

From: [Eric Keawe](#)
To: [WAM Testimony](#)
Subject: Testimony in support of SB2544
Date: Monday, February 27, 2012 9:03:32 PM

Dear members of the WAM committee:

Our organization's stand in support of SB2544. Please pass SB 2544 Relating to Taxation. The cap on deductions has hurt our non-profit community which depends in charitable donations to provide essential services to Hawaii's people and environment. Many a times the first responders may be the non-profit community as we are directly involved with the community and it's contributors.

Thank you for hearing this bill and passing it.

Sincerely,
Eric K. Keawe

Exec. Director
Genoa Keawe Foundation
A 501(c)3 Organization

Vice President / Board of Director
Hawaiian Music & Dance Hall of Fame
A 501(c)3 Organization

Former Board Member / Treasurer
Papakolea Community Development Corporation
A 501(c)3 Organization

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: herekittiekittie@comcast.net
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Sunday, February 26, 2012 8:48:36 AM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Catherine Rodriguez
Organization: National Tropical Botanical Garden
E-mail: herekittiekittie@comcast.net
Submitted on: 2/26/2012

Comments:

Dear WAM Committee members,

Please pass SB2544 relating to taxation.

The cap on deductions has hurt our non-profit community, which depends on donations to provide essential services to Hawaii's people and environment.

Thank you for hearing this bill, and for passing it.

Sincerely,

Catherine Rodriguez, Trustee

National Tropical Botanical Garden



NATIONAL TROPICAL BOTANICAL GARDEN

Chartered by Congress to Create a National Resource in Conservation, Research, and Education

COMMITTEE ON WAYS AND MEANS

Senator David Y. Ige, Chair

Senator Michelle N. Kidani, Vice Chair

DATE: Wednesday, February 29, 2012 TIME: 9:00 a.m.

PLACE: Conference Room 211

Measure: Senate Bill 2544 RELATING TO TAXATION.

Dear Senators,

As the Director and CEO of the National Tropical Botanical Garden (NTBG), I am writing to you to express my **STRONG** support for SB 2544 which repeals the temporary limit on the amount of itemized deductions that may be claimed by certain taxpayers.

As a national non-profit organization that is based in Hawaii and which employs over 100 residents as full-time employees with benefits. Our annual budget in 2012 will be over \$10 million and large donations from Hawaii residents is vital to our continued success in this challenging economic time. We provide many essential services to our state and the cap on of itemized deductions will have a devastating impact that could require a reduction in force to compensate for lost revenue which will further hurt our state and our economy.

Across the board, the nonprofit sector provides a **HUGE** number of services that maintain the integrity of the social, cultural, and environmental fabric of our state. Capping the amount of itemized deductions that may be claimed by certain taxpayers has cut off our support at the knees and will have a rippling effect across the state. Please correct this short-sighted way to balance our State budget by supporting Senate Bill 2544.

Mahalo for the opportunity to testify.

Aloha,

Chipper Wichman
Director and CEO

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: lorence@ntbg.org
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Friday, February 24, 2012 6:10:41 PM
Attachments: [Dear WAM Committee members.doc](#)

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: David Lorence
Organization: National Tropical Botanical Garden
E-mail: lorence@ntbg.org
Submitted on: 2/24/2012

Comments:

Dear WAM Committee members,

Please pass SB 2544 Relating to Taxation. The cap on deductions has hurt our non-profit community which depends in charitable donations to provide essential services to Hawaii's people and environment. Thank you for hearing this bill and passing it.

Sincerely,
David H. Lorence
February 24, 2012



CATHOLIC CHARITIES HAWAII

Helping people in need to help themselves, regardless of their faith

To: **Committee on Ways and Means**
David Ige, Chair
Michelle Kidani, Vice Chair
Committee Members
Suzanne Chun Oakland Donna Mercado Kim
Donovan M. Dela Cruz Ronald D. Kouchi
J. Kalani English Pohai Ryan
Will Espero Jill N. Tokuda
Carol Fukunaga Glenn Wakai
Gilbert Kahele Sam Slom

From: **Jerry Rauckhorst, President & CEO, Catholic Charities Hawai'i**

RE: **TESTIMONY IN SUPPORT OF SB 2544**
Date: **February 29, 2012**

Catholic Charities Hawai'i strongly supports SB 2544 relating to taxation which repeals the temporary limit on the amount of itemized deductions that may be claimed by certain taxpayers.

Chartered in 1947, Catholic Charities Hawai'i (CCH) serves tens of thousands of Hawai'i's residents each year through over 30 human services programs. Many of our programs are partnerships with government entities through State contracts. CCH maintains a \$25 million dollar budget and prides itself in providing high-quality, professional services to all of its program clients with dignity, compassion, social justice and a commitment to excellence.

Public donations help CCH cover its operational expenses when state contract funded program payments are late and CCH remains responsible to provide its services. These funds also allow the organization to fund programs that do not receive any government funding which provide vital services to immigrants, families and seniors.

While donors do not make charitable gifts only for tax reasons, tax incentives allow donors to give more and make larger gifts; which makes it possible for organizations like CCH to help more people.

SB 2544 is critical to the financial well-being of Hawai'i's non-profits and allows us to better serve Hawai'i's island communities. Thank you for your time and consideration on this important matter.



From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: kim@agleaderhi.org
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Monday, February 27, 2012 2:55:14 PM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Kim Coffee-Isaak
Organization: Agricultural Leadership Foundation of Hawaii
E-mail: kim@agleaderhi.org
Submitted on: 2/27/2012

Comments:

Aloha Committee Chair and Members,
Please pass SB 2544 and repeal Part III of Act 97. It is imperative that every effort to support the work of Hawaii's nonprofit organizations continues to be a priority. We do the work that government is not suited for and business cannot make a profit from. We provide valuable services to Hawaii's community, especially in these tough economic times. As an individual who participates on both sides of the philanthropic equation I am hopeful my elected representatives will do the right thing and pass SB 2544. Mahalo for your service, Kim Coffee-Isaak



Committee on Ways and Means
Wednesday, February 29, 2012
9:00 a.m.

SB 2544, Relating to Taxation
Testimony in SUPPORT

Mr. Chairman and Members of the Committee, my name is Linda Chu Takayama and I am Chair of the Hawaii Foodbank, a nonprofit charitable organization that distributes more than 12 million pounds of food to over 183,000 individuals each year. Except for modest funding to ship food to our neighbor island affiliates, the Foodbank receives no government funds.

The Foodbank is almost totally dependent on private donations, much of which is motivated by the charitable tax deduction. Act 97 may impact donations to the Foodbank, especially if the donor wishes to support several charities and must choose among them or reduce the amount each receives. While the Foodbank is confident it can face this challenge, other charities may not be similarly situated.

If the overall result is reduced receipts, some charities may be forced to appeal to the State for support. At that point, the continued implementation of the Act may be counterproductive to the State's interest in having the private sector assume responsibility for social services needs of the community.

We ask for your support of this bill. Thank you for the opportunity to testify.



Building Independence for Challenged Lives

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Marian E. Tsuji

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State of Hawaii
Senate Committee on Ways and Means
The Honorable David Y. Ige, Chair
The Honorable Michelle N. Kidani, Vice Chair
Hawaii State Legislature

February 29, 2012; 9:00am
Room 211

SB 2544, Relating to Taxation

Good afternoon, Chair Ige, Vice Chair Kidani, and Members of the Senate Ways and Means Committee,

Lanakila Pacific supports Measure SB 2544 to repeal the temporary limit on charitable deductions.

As a nonprofit organization that serves thousands of Oahu and Kauai residents annually with programs that build life skills, which in turn support our greater community, we understand how adversely this charitable donation limit would impact services for individuals, families and our communities.

Like many nonprofit organizations, the majority of individual donations to Lanakila Pacific come from major donors. This current fiscal year, 56% of the individual donations to Lanakila Pacific were from 10% of donors. Although tax incentives are not the only reason people give, they are a factor in making more and larger gifts possible.

In addition, contributions to Lanakila Pacific support employment and paid work training opportunities for people with disabilities. Therefore, increased giving will not only provide much needed services but will also generate taxes because of more jobs and job preservation.

During these trying times, when programs like our Lanakila Meals on Wheels program are facing growing waiting lists due to limited funding, reduced donations due to charitable deduction limits would strain our community's already strained safety net.

Thank you for the opportunity to testify in support of SB 2544.

Respectfully submitted,

Marian E. Tsuji
President & CEO



CONSERVATION COUNCIL FOR HAWAI'I

Testimony Submitted to the Senate Committee on Ways and Means

Hearing: Wednesday, February 29, 2012 9:00 a.m.
Conference Room 211

In Support of SB 2544 Relating to Taxation

Aloha. The Conservation Council for Hawai'i supports SB 2544, which repeals the temporary limit on the amount of itemized deductions that may be claimed by certain taxpayers. CCH is a charitable organization that depends mostly on donations from private individuals to carry on its wildlife programs in Hawai'i. Like other non-profit organizations, we provide an important service and help fill in the gaps when government agencies and private businesses are unable to provide the services we believe are essential to the public good. Please stop making it harder for the nonprofit organizations to operate and stay afloat. It is already very difficult enough, especially for small organizations, such as CCH. Support nonprofits or leave us alone, but please do no harm.

Mahalo nui loa for the opportunity to testify. Please support SB 2544.

Sincerely,
Marjorie Ziegler



Hawai'i's Voice for Wildlife – Ko Leo Hawai'i no na holoholona lohiu

Telephone/Fax 808.593.0255 • email: info@conservehi.org • web: www@conservehi.org

P.O. Box 2923 • Honolulu, HI 96802 • Office: 250 Ward Ave., Suite 220 • Honolulu, HI 96814

President: Hannah Springer * Vice-President: Julie Leialoha * Treasurer: Rick Barboza * Secretary: Maka'ala Ka'aumoana

Directors: Lida Pigott Burney * Koalani Kaulukukui * Robin Kaye

Executive Director: Marjorie Ziegler

The Arc in Hawaii
3989 Diamond Head Road
Honolulu HI 96816
808 737-7995

February 29, 2012

Senator David Y. Ige, Chair
Committee On Ways And Means
The Senate, The Twenty-Sixth Legislature
State Capitol
415 South Beretania Street

RE: Testimony in **Support**
SB 2544

Repeals the temporary limit on the amount of itemized deductions that may be claimed by certain taxpayers.

Hearing: Wednesday, February 29, 2012 9:00 A.M.
Conference Room 211

Dear Senator Ige and Members of the Committee:

The Arc in Hawaii **supports** the intent of SB 2544, which would repeal the temporary limit on the amount of itemized deductions that may be claimed by certain taxpayers, at least to the extent that the temporary limit places any restriction on the deductibility of contributions to qualifying charities.

The Arc in Hawaii is a 501 (c) (3) Hawaii nonprofit that provides numerous services 24 hours per day, 7 days per week for people with intellectual and developmental disabilities. Should we be so fortunate to have a high-income benefactor willing to support us in these services, it would be a tragedy to dissuade him or her because the gift was not deductible.

The poor, elderly and disabled people of the State should not bear the brunt of the current fiscal crisis.

Thank you for the opportunity to testify.

Thomas P. Huber
President
The Arc in Hawaii

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: sjost@honolulumuseum.org
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Monday, February 27, 2012 4:43:37 PM
Attachments: [Sentatebill2544.doc](#)

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Stephan Jost
Organization: Honolulu Museum of Art
E-mail: sjost@honolulumuseum.org
Submitted on: 2/27/2012

Comments:

Dear Senators,

Generous individuals who believed that art should belong to the people founded many of America's museums. The Honolulu Museum of Art was founded in 1927 by Anna Rice Cooke to serve all people in Hawaii and visitors to the islands. It is imperative that Senate Bill 2544 passes to ensure that the museum can continue to provide educational opportunities to the public.

Over the past 10 years the museum has worked very hard not to cut services to the public. Indeed as funding to schools has been cut we have increased our educational offerings for children to ensure that making and learning about art is a vital part of our culture. Today over 25,000 school children visit the museum each year. This has been done at huge expense, indeed over the past ten years the museum has run a **daily operational deficit of \$3,911**. We have run these deficits to support our mission and our public during difficult economic times.

The museum is able to serve the public largely due to support from major donors. If Senate Bill 2544 does not pass we expect to see a reduction in donations from donors who give us between \$25,000 and \$100,000 per year. I have already been informed by three donors that their donations will drop if this bill is not passed. The expected drop from these three donors alone could be over \$150,000. Another way of putting this is the expected drop in donations from these three donors is the salary of five full time arts educators. I suspect that there will be other donors who will also be forced to reduce their donations. **The impact of not passing this bill will be immediate and result in layoffs of staff who have been working very hard to serve our diverse public and the museums educational mission.**

Another argument that has been circulated holds that capping the value of the charitable deduction will not change the behavior of donors. Art museums know this argument to be untrue. According to the Association of Art Museum Directors the tax treatment of gifts of art has been altered several times since 1969, and donors' behavior has responded directly, immediately and always negatively. In 1969, Congress restricted the ability of artists to take a fair-market value deduction for gifts of their own art; as a result, artist gifts have been relatively rare ever since. In 1986, the Tax Reform Act made gifts of appreciated property a preference item under the Alternative Minimum Tax; gifts of art plummeted by 90 percent by 1989, causing Congress to reverse itself and restore full deductibility in 1990, upon which giving resumed. Most recently, the Pension Protection Act so tightly restricted the deductibility of fractional gifts of art that such gifts have practically ceased. In sum, we have a long history of experience with tax deductibility on a federal level. We understand that donors give for altruistic reasons, but the tax code influences the size, timing, and form of gifts.

The Honolulu Museum of Art serves over a quarter million visitors a year with 35% of visitors are from Hawaii, 27% from the U.S. Mainland and 38% from other countries. The non-profit sector has helped make Hawaii the livable and civil

place that it is today. I encourage you to support Senate Bill 2544 to ensure that we can work together to serve the people of Hawaii and visitors to our wonderful islands.

Sincerely,

Stephan Jost
Director
Honolulu Museum of Art

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: Shaunaghr@aol.com
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Sunday, February 26, 2012 10:19:46 AM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Shaunagh Robbins
Organization: Ola Hawaii 2020
E-mail: Shaunaghr@aol.com
Submitted on: 2/26/2012

Comments:

Our Hawaii State taxes are already among the highest in the nation. Despite this, many of us still attempt to donate to needy causes which we believe improve the quality of life in our State. This limit on deductions is especially onerous as it counts our property taxes toward the total giving limit of \$50,000. Our charitable organizations are already struggling with cut backs in State funds and if this bill, SB2544, is not passed, many community groups will simply cease to exist. Please pass this bill so that those of us who wish to be generous will not be unreasonably taxed at the highest rate in the country, to the direct detriment of many worthy causes and our very special and fragile State. Thank you for voting yes on this bill to repeal the cap on State deductions.

TAXBILLSERVICE

126 Queen Street, Suite 304

TAX FOUNDATION OF HAWAII

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: INCOME, Repeal limit on itemized deductions

BILL NUMBER: SB 2544

INTRODUCED BY: Tokuda and Tsutsui

BRIEF SUMMARY: Repeals section 3 of Act 97, SLH 2011, to repeal the limit of itemized deductions under the state income tax law.

EFFECTIVE DATE: Upon approval

STAFF COMMENTS: Last year while the 2011 legislature was searching for additional revenues to address the state's fiscal crisis, the legislature by Act 97, SLH 2011, provided that itemized tax deductions under the state income tax shall not exceed the lesser of: (1) the limit of itemized deductions under section 68 of the Internal Revenue Code (IRC); or (2) \$25,000 for taxpayers filing a single return or married persons filing separately with a FAGI of \$100,000 or more; \$37,500 for taxpayers filing as a head of household with FAGI of over \$150,000 or more; and \$50,000 for taxpayers filing a joint return or as a surviving spouse with FAGI of \$200,000 or more. These provisions are applicable to tax years beginning after 12/31/10 and not to tax years beginning after 12/31/15.

It should be remembered that a similar measure to limit itemized deductions was vetoed by the governor in 2010. In her veto message, she stated "it is a defacto tax increase that will adversely hurt certain individuals and businesses at a time when we should be encouraging investment and spending to recharge the economy. The tax increase not only impacts taxpayers, but also disincentivizes activities such as charitable giving and home ownership. Since itemized deductions are allowed for qualifying medical and dental expenses, contributions to qualifying charitable organizations, payment of certain taxes, home mortgage interest, and qualifying job-related expenses, capping the deduction will act to discourage these expenses. Nonprofits and charitable organizations that depend on contributions to serve needy populations are particularly concerned that their ability to raise funds through donations and charitable giving would be adversely affected."

This is the very reaction that occurred at the federal level when similar limits were enacted on itemized deductions. What Congress found was the very same reaction outlined by the previous governor. As a result, Congress allowed the limits to sunset at the end calendar year 2009. What is ironic is that at the same time lawmakers approved the limit on itemized deductions as a way to raise additional revenue, they also banned the deduction of state income and sales taxes for higher income taxpayers. This merely reduced the amount of the itemized deductions for these taxpayers which may have put them beneath the limit for the itemized deduction. Unfortunately, both of these moves fly in the face of the legislature's intent to maintain conformity between the federal Code and the state income tax law.

SB 2544 - Continued

While Act 79, SLH 2011, and other “revenue enhancement” provisions were adopted to address the state budget deficit, it should be remembered that early termination of this provision, though welcomed by taxpayers, should also be accompanied by a reduction in state expenditures or other “revenue enhancement” schemes will have to be adopted.

Digested 2/27/12

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: cpaguy@hawaiiantel.net
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Sunday, February 26, 2012 12:32:08 PM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Alan & Lori Miyashita
Organization: Individual
E-mail: cpaguy@hawaiiantel.net
Submitted on: 2/26/2012

Comments:

Because of the lower threshold for itemized deductions vs standard deduction for Hawaii state tax purposes, it does enter into the contemplation of making a charitable contribution, more so than at the federal level. A wider contribution base is necessary these days due to the slower economy and in turn lower contribution rates and may tip the balance of being able to provide a service versus not being able to provide that service.

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: avernon@ntbg.org
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Monday, February 27, 2012 9:12:20 AM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Amanda
Organization: Individual
E-mail: avernon@ntbg.org
Submitted on: 2/27/2012

Comments:

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: pcoon@hawaii.rr.com
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Tuesday, February 28, 2012 8:03:52 AM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Amara Coon
Organization: Individual
E-mail: pcoon@hawaii.rr.com
Submitted on: 2/28/2012

Comments:

Senate Bill 2544 aims to repeal section 3 of Act 97, which was enacted last year to limit the amount of itemized deductions on an individual's state income tax returns. Easter Seals Hawaii believes such limits hurt all charities statewide that depend on contributions to continue their very valuable work.

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: kaipii@aloha.net
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Saturday, February 25, 2012 6:22:09 PM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Ann Holt
Organization: Individual
E-mail: kaipii@aloha.net
Submitted on: 2/25/2012

Comments:

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: ponorealty@hawaiiantel.net
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Monday, February 27, 2012 2:18:17 PM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Ann Shinsato
Organization:
E-mail: ponorealty@hawaiiantel.net
Submitted on: 2/27/2012

Comments:

Aloha,WAM Committee members!

Please pass SB 2544 Relating to Taxation. The cap on deductions has hurt our non-profit community which depends on charitable donations to provide essential services to Hawaiis people and environment. Thank you for hearing this bill and passing it.

Mahalo nui,
Ann Shinsato

From: [Annabelle Takahashi](#)
To: [WAM Testimony](#)
Subject: SB2544 RELATING TO TAXATION
Date: Friday, February 24, 2012 5:30:57 PM

Dear WAM Committee members,

Please pass SB 2544 Relating to Taxation. The cap on deductions has hurt our non-profit community which depends on charitable donations to provide essential services to Hawaii's people and environment. Thank you for hearing this bill and passing it.

Sincerely,

Annabelle Takahashi

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: akluvo@gmail.com
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Saturday, February 25, 2012 1:53:24 PM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Arthur Kluvo
Organization: Individual
E-mail: akluvo@gmail.com
Submitted on: 2/25/2012

Comments:

Please repeal the limit of deductions. This might encourage individual taxpayers to be more supportive of non-profit charities and perhaps lessen the burden of government support.

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: brian.stewart918@gmail.com
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Monday, February 27, 2012 3:05:47 PM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Brian Stewart
Organization: Individual
E-mail: brian.stewart918@gmail.com
Submitted on: 2/27/2012

Comments:

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: kalola818@aol.com
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Tuesday, February 28, 2012 6:52:46 AM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Carol Sears
Organization: Individual
E-mail: kalola818@aol.com
Submitted on: 2/28/2012

Comments:

We are parents of a disabled adult who attends an Adult Day Health Program at Easter Seals Hawaii. We urge you to vote to repeal section 3 of Act 97 which limits the amount of deductions for charitable giving on ones tax return. Easter Seals Hawaii along with many other non profits in the state depend on donations as their lifeblood. We encourage you to repeal this section on behalf of our son and all others who derive such benefit from the programs these nonprofits provide.

From: [CAR-O-LINE FOUST](#)
To: [WAM Testimony](#)
Subject: please pass SB 2544
Date: Friday, February 24, 2012 4:27:16 PM

"Dear WAM Committee members, please pass SB 2544 Relating to Taxation. The cap on deductions has hurt our non-profit community which depends in charitable donations to provide essential services to Hawaii's people and environment. Thank you for hearing this bill and passing it. Sincerely,
Caroline Foust
(407) 319-5922
Caroline@Foust.com

RE: SB2544

I support the repeal of this bill. I am a strong supporter of the Hawaiian Humane Society and know that it does not receive funds except from supporters like myself. I know that there are people who support the Society, and other charities, who can give more than I do. I hope that they are allowed to give as much as they can and receive the full deduction for their contributions.

In our current economic environment, our charities must depend on contributions. There is less money to go around, and we look to those who have more to be able to give more. Please repeal this limit on deductible contributions so that we can continue our aloha with our animal, and human, friends.

Thank you for your consideration. I will be watching the results of this vote and vote accordingly in future elections. I support those who support animals.

Catherine Jenkins

95-576 Leleiona St.

Mililani, HI 96789

808-627-1762

808-295-1699

jenkinsm005@hawaii.rr.com

From: chris.zuleeg@gmail.com on behalf of [Chris Zuleeg](#)
To: [WAM Testimony](#)
Subject: Please pass SB2544
Date: Friday, February 24, 2012 7:54:56 PM

Dear WAM Committee members, please pass SB 2544 Relating to Taxation.

The cap on deductions has hurt our non-profit community which depends in charitable donations to provide essential services to Hawaii's people and environment.

Thank you for hearing this bill and passing it.

Sincerely, Chris Zuleeg

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: ccroft7@comcast.net
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Saturday, February 25, 2012 4:17:02 PM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Oppose
Testifier will be present: No
Submitted by: Christopher Croft
Organization: Individual
E-mail: ccroft7@comcast.net
Submitted on: 2/25/2012

Comments:

I am opposed to this bill because so many worthwhile organizations would suffer a reduction in their financial support if itemized deductions (especially charitable deductions) were limited. After all, so many organizations have been formed because government is inept and, therefore, unable to provide critical services efficiently or effectively. The fact that government wants to raise more money in this way speaks to failure -why make the charities suffer because government is unable to do its job effectively.

Respectfully submitted by Christopher Croft.

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: dnekoba@hawaii.rr.com
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Sunday, February 26, 2012 9:17:06 AM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: DARYL S NEKOBA
Organization: Individual
E-mail: dnekoba@hawaii.rr.com
Submitted on: 2/26/2012

Comments:

From: [Carol and David Pratt](#)
To: [WAM Testimony](#)
Subject: SB2544
Date: Monday, February 27, 2012 4:37:14 PM

Dear Ways and Means Committee members, please pass SB 2544 relating to taxation. As a Board member of several non-profit organizations, I am aware of the fact that the cap on deductions hurts these charitable organizations that provide valuable services to Hawaii's people and environment. Thank you for hearing this bill and being a catalyst for its passage. Sincerely, David W. Pratt

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: dawn96744@gmail.com
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Tuesday, February 28, 2012 7:44:02 AM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Dawn Williams
Organization: Individual
E-mail: dawn96744@gmail.com
Submitted on: 2/28/2012

Comments:

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: deborah.l.park@marsh.com
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Saturday, February 25, 2012 2:04:26 PM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Deborah Park
Organization: Individual
E-mail: deborah.l.park@marsh.com
Submitted on: 2/25/2012

Comments:

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: dianekimura@hawaii.rr.com
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Tuesday, February 28, 2012 8:58:34 AM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Diane Kimura
Organization: Individual
E-mail: dianekimura@hawaii.rr.com
Submitted on: 2/28/2012

Comments:

I am a major contributor to several non-profit organizations because of the importance of their contributions to our communities.

With the cap on the itemized deductions, it is no longer tax efficient for me to continue to do so.

This means that annually, \$25,000 to \$30,000 will not go to non-profits unless the cap is lifted.

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: DOUGOLSON6@HAWAIIANTEL.NET
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Saturday, February 25, 2012 8:11:08 PM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Oppose
Testifier will be present: No
Submitted by: DOUGLAS R OLSON
Organization: Individual
E-mail: DOUGOLSON6@HAWAIIANTEL.NET
Submitted on: 2/25/2012

Comments:

I am retired and love dogs, I have 2 of them. I give to the Human Society to help all animals in need. Taking away of the deduction will cause me not to give. The tax deduction is a great help at the end of the year...

Please to not pass this bill...Thanks you

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: larsensei@hawaiiantel.net
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Saturday, February 25, 2012 3:07:02 PM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Dr. Larry A. Gardner
Organization: Individual
E-mail: larsensei@hawaiiantel.net
Submitted on: 2/25/2012

Comments:

I strongly support this repeal as I am a large contributor to the Humane Society. The Society fortunately rescued 153 dogs from the puppy mill at a cost of over \$400,000. Their faithful work is of benefit to all of Hawaii's residents and residents would suffer if contributions to the Humane Society were reduced. The Society's work is truly HUMANE!!!

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: patriciafallbeck@mac.com
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Saturday, February 25, 2012 3:19:20 PM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Dr. Patricia Fallbeck
Organization: Individual
E-mail: patriciafallbeck@mac.com
Submitted on: 2/25/2012

Comments:

I support this repeal of the tax donation maximum. This is a time when we should be encouraging more individual assistance for our non-profit organizations. The cut-backs have grossly impacted many of the organizations that promote our American values. Supporting non-profits is a good way to counteract that decline.

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: Ed@Sultan.com
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Monday, February 27, 2012 1:44:20 PM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Ed Sultan
Organization: Individual
E-mail: Ed@Sultan.com
Submitted on: 2/27/2012

Comments:

Dear Senators of the Senate Ways & Means Committee,

I write in steadfast support of Senate Bill 2544 which aims to repeal section 3 of Act 97 which itself was enacted last year to limit the amount of itemized deductions on an individual's state income tax return. I believe such limits hurt charities statewide that depend on contributions to perform their very valuable work. Thus, these limits on charitable deductions hurt those people most in need of help in our fabulous community.

I urge you to please support Senate Bill 2544 to help all charities in Hawaii.

Mahalo and Aloha,

Edward D. Sultan

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: amoe@hawaii.rr.com
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Friday, February 24, 2012 4:49:46 PM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Edie Moe
Organization: Individual
E-mail: amoe@hawaii.rr.com
Submitted on: 2/24/2012

Comments:

My husband and I support the passage of SB2554 to remove the cap on charitable deductions. This cap hurts the charities that are already suffering from the current economic climate. We are retired and on a fixed income, so the ability to deduct all donations is important to us. Please pass this legislation. Thank you for your consideration.

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: ernesthenslee@yahoo.com
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Saturday, February 25, 2012 2:49:46 AM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Ernest Henslee
Organization: Individual
E-mail: ernesthenslee@yahoo.com
Submitted on: 2/25/2012

Comments:

"Dear WAM Committee members, please pass SB 2544 Relating to Taxation. The cap on deductions has hurt our non-profit community which depends in charitable donations to provide essential services to Hawaii's people and environment. Thank you for hearing this bill and passing it.

Limiting this deduction will severely affect donations to not for profit orginazations. These organizations provide needed services to the people of the State of Hawaii, without which will severely affect the quality of life for all of us.

Sincerely,
Michele and Ernest Henslee

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: evelyn6559@yahoo.com
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Monday, February 27, 2012 3:03:10 PM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Evelyn Duque
Organization: Individual
E-mail: evelyn6559@yahoo.com
Submitted on: 2/27/2012

Comments:

Dear Senators of the Hawaii Senate Ways & Means Committee, I write in support of Senate Bill 2544 which aims to repeal section 3 of Act 97 which itself was enacted last year to limit the amount of itemized deductions on an individual's state income tax return. By limiting the small financial incentive for individuals to donate to charities, such limits hurt charities statewide that depend on those contributions to perform their very valuable work. Thus, these limits on charitable deductions hurt those people most in need of help in our community. I urge you to please support Senate Bill 2544 to help all charities in Hawaii.

Mahalo and Aloha, Evelyn Duque

P.S. There is a lot of individuals in the State of Hawaii that rely on contributions from the community. Someone really close to me heavily relies on these contributions to help them continue with their everyday life while suffering through a life-threatening illness. So please REPEAL this bill.

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: wilcoxg001@hawaii.rr.com
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Saturday, February 25, 2012 5:00:14 PM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Gaylord Wilcox
Organization: Individual
E-mail: wilcoxg001@hawaii.rr.com
Submitted on: 2/25/2012

Comments:
There are many other better ways to raise revenues.

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: heather@eastersealshawaii.org
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Tuesday, February 28, 2012 8:02:35 AM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Heather Mossinger
Organization: Individual
E-mail: heather@eastersealshawaii.org
Submitted on: 2/28/2012

Comments:

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: iwadayton@hawaii.rr.com
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Tuesday, February 28, 2012 4:58:23 AM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Iwalani Dayton
Organization: Individual
E-mail: iwadayton@hawaii.rr.com
Submitted on: 2/28/2012

Comments:

I am in support of SB 2544 to repeal section 3 of Act 97. I believe such limits in Section 3 of Act 97 hurt all charities statewide that depend on contributions to continue their very valuable work. Mahalo, Iwalani Dayton

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: complexjodi@yahoo.com
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Tuesday, February 28, 2012 8:37:47 AM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Jodi Sato
Organization: Individual
E-mail: complexjodi@yahoo.com
Submitted on: 2/28/2012

Comments:

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: steiner@m4law.com
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Tuesday, February 28, 2012 8:19:10 AM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Jonathan H. Steiner
Organization: Individual
E-mail: steiner@m4law.com
Submitted on: 2/28/2012

Comments:

I am submitting this testimony in support of SB2544, which seeks to repeal the deductions cap on donations to Non-Profits. I am currently the president of two non-profits, the Lyon Arboretum Association, which provides support for the Harold L. Lyon Arboretum, and Hawaii International Child, which is an international adoption agency. I am also on the Board of Child & Family Service, one of the largest non-profit service providers in the state. Hawaii is known for its generous spirit, and such generosity should carry with it the appropriate tax deduction, without limits. If the State needs funds, they should not be raised out of taxes on the donations given to organizations who serve the public good. I don't know the precise nature of this bill, but it should be fashioned such as to remove any cap on charitable donations.

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: waihooluu@msn.com
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Saturday, February 25, 2012 4:43:22 PM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Oppose
Testifier will be present: No
Submitted by: JULIET
Organization: Individual
E-mail: waihooluu@msn.com
Submitted on: 2/25/2012

Comments:

Let us not hurt the good of people who care and take the time to support our charities and the good that come out of it/

From: [Karyn Leisz-Foley](#)
To: [WAM Testimony](#)
Subject: SB 2544
Date: Saturday, February 25, 2012 8:02:51 AM

Dear WAM Committee members,

Please pass SB 2544 Relating to Taxation. The cap on deductions has hurt our non-profit community which depends in charitable donations to provide essential services to Hawaii's people and environment. Thank you for hearing this bill and passing it.

Sincerely,

Karyn Leisz-Foley

NTBG_support.txt

Dear WAM Committee members,

Please pass SB 2544 Relating to Taxation.
The cap on deductions has hurt our non-profit community,
which depends in charitable donations to provide essential services
to Hawaii's people and environment.

Thank you for hearing this bill and passing it.

Sincerely,

Kitty Malik

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: lee.wilson@hpmhawaii.com
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Monday, February 27, 2012 1:51:51 PM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Lee Wilson
Organization: Individual
E-mail: lee.wilson@hpmhawaii.com
Submitted on: 2/27/2012

Comments:

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: lwatase@hawaii.rr.com
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Saturday, February 25, 2012 2:45:41 PM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Leinee Watase
Organization: Individual
E-mail: lwatase@hawaii.rr.com
Submitted on: 2/25/2012

Comments:

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: lianne@jadepainting.com
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Saturday, February 25, 2012 9:57:15 PM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Lianne
Organization: Individual
E-mail: lianne@jadepainting.com
Submitted on: 2/25/2012

Comments:

From: [Don Patch](#)
To: [WAM Testimony](#)
Subject: Hearing SB2544
Date: Saturday, February 25, 2012 8:48:26 AM

Dear WAM Committee Members:

Please pass SB 2544 relating to Taxation. The cap on deductions has hurt our non-profit community which depends on charitable donations to provide essential services to Hawaii's people and environment.

Thank you for hearing this bill and acknowledging the need for passing it.

Sincerely,
Linda Patch
Relative of Robert Allerton, Deceased
Founder, Allerton Gardens

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: ilee@99imperial.net
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Monday, February 27, 2012 9:01:28 AM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Lori Lee
Organization: Individual
E-mail: ilee@99imperial.net
Submitted on: 2/27/2012

Comments:

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: lyn.pendragon@pruhawaii.com
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Saturday, February 25, 2012 8:48:06 PM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Lyn Pendragon
Organization: Individual
E-mail: lyn.pendragon@pruhawaii.com
Submitted on: 2/25/2012

Comments:

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: mhaapoja@northlc.com
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Friday, February 24, 2012 4:39:22 PM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Margaret Haapoja
Organization: Individual
E-mail: mhaapoja@northlc.com
Submitted on: 2/24/2012

Comments:

Dear WAM Committee members, please pass SB 2544 Relating to Taxation. The cap on deductions has hurt our non-profit community which depends in charitable donations to provide essential services to Hawaii's people and environment. Thank you for hearing this bill and passing it. Sincerely, Margaret A. Haapoja

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: lplemer@me.com
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Monday, February 27, 2012 3:32:33 PM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Melinda Plemer
Organization: Individual
E-mail: lplemer@me.com
Submitted on: 2/27/2012

Comments:

Dear Senators of the Hawaii Senate Ways & Means Committee, I write in support of Senate Bill 2544 which aims to repeal section 3 of Act 97 which itself was enacted last year to limit the amount of itemized deductions on an individual's state income tax return. By limiting the small financial incentive for individuals to donate to charities, such limits hurt charities statewide that depend on those contributions to perform their very valuable work. Thus, these limits on charitable deductions hurt those people most in need of help in our community. I urge you to please support Senate Bill 2544 to help all charities in Hawaii. Mahalo and Aloha.

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: jungc@hawaii.edu
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Tuesday, February 28, 2012 9:01:36 AM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Nancy Chen
Organization: Individual
E-mail: jungc@hawaii.edu
Submitted on: 2/28/2012

Comments:

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: nlyttle1950@gmail.com
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Saturday, February 25, 2012 4:57:20 PM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Nancy Lyttle
Organization: Individual
E-mail: nlyttle1950@gmail.com
Submitted on: 2/25/2012

Comments:

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: nwong@99imperial.net
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Monday, February 27, 2012 12:03:27 PM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Napualani Wong
Organization: Individual
E-mail: nwong@99imperial.net
Submitted on: 2/27/2012

Comments:

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: oblas@eastersealshawaii.org
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Tuesday, February 28, 2012 7:20:27 AM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Olivia Blas
Organization: Individual
E-mail: oblas@eastersealshawaii.org
Submitted on: 2/28/2012

Comments:

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: pcoon@hawaii.rr.com
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Monday, February 27, 2012 6:36:16 PM
Attachments: [I am opposed to Senate Bill 2544 limiting the amount of itemized deductions on an individual.doc](#)

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Oppose
Testifier will be present: No
Submitted by: Patricia Coon
Organization:
E-mail: pcoon@hawaii.rr.com
Submitted on: 2/27/2012

Comments:

I am opposed to Senate Bill 2544 limiting the amount of itemized deductions on an individual's state income tax. By doing this, I feel this will increase the already vulnerable non-for-profits as well as those already struggling to survive in this economy. I know; I am one of them. I am an unemployed RN, single parent with 5 kids all with disabilities.

This is a very dangerous bill, as all the non-for-profits are struggling to "keep their heads above water" during these horrible economic times and are becoming more vulnerable with each passing day. The non-for-profits depend on contributions from individuals in order to continue their work with those people with disabilities. If this bill passes I fear what this will do to us as individuals and those non-for-profits.

Thank you for your time-

Patricia S. Coon

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: patti@palikea.com
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Saturday, February 25, 2012 9:55:07 PM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Patti Mickelsen
Organization: Individual
E-mail: patti@palikea.com
Submitted on: 2/25/2012

Comments:

It is critical to charitable organizations to have this repeal enacted. People need to have the itemized deductions to encourage them to give generously to all charities. In particular, the Hawaiian Humane Society, relies heavily on private donations and will suffer if this is not repealed.

Thank you for your consideration.

Respectfully,
Patricia Ann Mickelsen
Kohala Coast, Hawaii

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: lorinda@waltzhome.com
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Sunday, February 26, 2012 9:51:00 AM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Richard & Lorinda Waltz
Organization: Individual
E-mail: lorinda@waltzhome.com
Submitted on: 2/26/2012

Comments:

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: pmo@hawaii.rr.com
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Sunday, February 26, 2012 11:29:11 AM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Pauline Osborne
Organization: Individual
E-mail: pmo@hawaii.rr.com
Submitted on: 2/26/2012

Comments:

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: rsearshi@aol.com
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Tuesday, February 28, 2012 3:28:03 AM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Richard Sears
Organization: Individual
E-mail: rsearshi@aol.com
Submitted on: 2/28/2012

Comments:

From: [Bob](#)
To: [WAM Testimony](#)
Subject: SB 2544
Date: Friday, February 24, 2012 7:55:13 PM

Dear WAM Committee members, please pass SB 2544 Relating to Taxation. The cap on deductions has hurt our non-profit community which depends in charitable donations to provide essential services to Hawaii's people and environment. Thank you for hearing this bill and passing it.

Mahalo,
Robert and Sondra Lund
Kauai, HI

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: robt.joseph@gmail.com
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Sunday, February 26, 2012 9:13:24 PM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Robert Joseph
Organization: Individual
E-mail: robt.joseph@gmail.com
Submitted on: 2/26/2012

Comments:

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: rrodarte@cox.net
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Friday, February 24, 2012 4:34:41 PM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: RON RODARTE
Organization: Individual
E-mail: rrodarte@cox.net
Submitted on: 2/24/2012

Comments:

In the process of manifesting change to promote State savings, the State of Hawaii has lessened the amount of deductions available to the citizen and including the ever-important charitable contributions Hawaiians offer in the unending Sprit of Aloha. The SB 2544 legislation brings these considerations back into focus, after what seems to be a rapid reaction to a necessary goal of State savings. These considerations are not of an exorbitant value to the State and will be easily retrievable in the many areas of cost cutting so-far addressed. I offer full support for the SB 2544 to bring the Spirit of Aloha back into focus during a trying time for all citizens, who need not be punished for contributing to charities in the generous Hawaiian tradition.

February 26, 2012

Ronald Heim
2322 Manoa Road
Honolulu, HI 96822
February 26, 2012

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

Dear Senators of the Hawaii Committee on Ways and Means:

I am writing to request that SB2544 be enacted into law as quickly as possible. I was notified about the hearing from one of the non-profit organizations that I contribute to since they along with other non-profit groups are feeling the impact of fewer donations.

Besides the impact of donations to charities, I feel this bill unfairly targets a 'silent minority' of income earners that includes my family and me. Our income bracket has not made us immune to the economic hardships that our nation and state have experienced. Businesses and families have had to prioritize and reduce spending as well as work harder, longer and be more competitive just to stay financially even. I accept that. What I cannot accept is that our State government is still inefficient and expensive and has contributed to our citizens' financial malaise. I cannot name one item of improvement in the quality of life or business attributable to the actions of our local government. Your attempt to redistribute wealth simply punishes many (perhaps not all) of those who work hard and strive for success. Statistics continue to show that we already pay our fair share of taxes.

I am grateful for the ability to write my concerns and request that this tax increase be repealed retroactively. As someone who works hard for their money, I want to see my taxes, especially any increases be used to improve the quality of my family's life and or to improve my ability to earn more income. In that case I would gladly share in the success that we both worked hard together for. This is not happening. There are other legal tax shelters that I can use to keep my income and savings away from the government and I will have to use them until I can perceive value from your efforts. I admit that I will continue to contribute to my favorite charities regardless of your decision however it will be in smaller amounts. If you do not change your ways, eventually you will drive away your 'best' paying customers. Good Luck.

Sincerely,

Ron Heim

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: rmoore@99imperial.net
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Monday, February 27, 2012 10:23:43 AM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Rosalind Moore
Organization: Individual
E-mail: rmoore@99imperial.net
Submitted on: 2/27/2012

Comments:

From: soscooper@comcast.net
To: [WAM Testimony](#)
Subject: SB2544
Date: Saturday, February 25, 2012 10:06:17 AM

Dear Ways And Means Committee Members,

Please pass SB 2544 Relating to Taxation. The cap on deductions has hurt our non-profit community which depends in charitable donations to provide essential services to Hawaii's people and environment. Thank you for hearing this bill and passing it.

Sincerely,
Sheila Cooper
4270 Aalona Street
Kilauea HI 96754

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: aspenshell@aol.com
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Saturday, February 25, 2012 4:28:02 PM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Shelley B. Thompson
Organization: Individual
E-mail: aspenshell@aol.com
Submitted on: 2/25/2012

Comments:

I strongly support this measure, which will correct an error that was made in the last session, limiting charitable deductions - a move that might cause irreparable harm to all charities throughout the state the the various causes they serve.

From: [Stefan Schweitzer](#)
To: [WAM Testimony](#)
Subject: Please pass SB 2544 Relating to Taxation.
Date: Monday, February 27, 2012 11:18:16 AM

Dear WAM Committee members,

Please pass SB 2544 Relating to Taxation.

The cap on deductions has hurt our non-profit community which depends in charitable donations to provide essential services to Hawaii's people and the environment.

Thank you for hearing this bill and passing it.

Sincerely,

Stefan Schweitzer, Architect
441-C Papaloa Road
Kapaa, HI 96746

808-639-4457

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: assistu@lava.net
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Monday, February 27, 2012 1:21:09 PM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Susan Morgan
Organization: Individual
E-mail: assistu@lava.net
Submitted on: 2/27/2012

Comments:

Dear WAM Committee members, please pass SB 2544 Relating to Taxation. The cap on deductions has hurt our non-profit community which depends in charitable donations to provide essential services to Hawaii's people and environment. Thank you for hearing this bill and passing it. Sincerely, Susie Morgan

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: uphamtimothy@gmail.com
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Friday, February 24, 2012 5:02:18 PM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Tim Upham
Organization: Individual
E-mail: uphamtimothy@gmail.com
Submitted on: 2/24/2012

Comments:

As a supporter of numerous non-profit organizations in the State of Hawaii, i am asking you to support SB2544 to repeal the deduction cap. Hawaii has more endangered species than any other state in the union, and the work that these organizations do is critical in both public education and conservation action. Many of these non-profit organizations have global outreach programs. So passing this bill would be helping global conservation actions.

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: vichemmy@hawaii.rr.com
Subject: Testimony for SB2544 on 2/29/2012 9:00:00 AM
Date: Sunday, February 26, 2012 12:48:02 AM

Testimony for WAM 2/29/2012 9:00:00 AM SB2544

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Vic Hemmy
Organization: Individual
E-mail: vichemmy@hawaii.rr.com
Submitted on: 2/26/2012

Comments:

I inadvertently originally opposed the bill, however in further reading, I realized that I support the repeal of the offending limit on charitable deductions for charities like the Humane Society. Therefore, please correct my earlier testimony to reflect my strong "support" for SB2544. Thank you.
Aloha,
Vic Hemmy

From: [Walter Norton](#)
To: [WAM Testimony](#)
Cc: [Walter Norton](#)
Subject: Tax of Non-profits
Date: Monday, February 27, 2012 5:05:25 PM

"Dear WAM Committee members, please pass SB 2544 Relating to Taxation. The cap on deductions has hurt our non-profit community which depends in charitable donations to provide essential services to Hawaii's people and our environment. Non-profits are a huge benefit to all Hawaiians and should be promoted.

Thank you for hearing this bill and passing it.

Regards,

Walter M. Norton
Princeville, HI 96722