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**Subject:** Testimony for SB2969 on 2/28/2012 9:00:00 AM  
**Date:** Monday, February 27, 2012 1:15:09 PM  
**Attachments:** [SB 2969 EarlyEd Tax.doc](#)

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Testimony for WAM 2/28/2012 9:00:00 AM SB2969

Conference room: 211  
Testifier position: Support  
Testifier will be present: No  
Submitted by: Jan E. Hanohano Dill  
Organization: Partners In Development Foundation  
E-mail: [jedill@pidfoundation.org](mailto:jedill@pidfoundation.org)  
Submitted on: 2/27/2012

Comments:

February 28, 2012

The Honorable Senator David Ige  
Chairman - The Senate Committee on Ways & Means (WAM)  
Hawaii State Capitol, Conference Room 211

RE: SB 2969 Relating to Early Learning

Aloha Senator Ige 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 SB 2969, 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.

SB 2969 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



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**Sen. David Ige, Chair**  
**Sen. Michelle Kidani, 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:** SB2969 RELATING TO EARLY LEARNING

SB 2969 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 SB 2969 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](mailto: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 Hawai’i’s young children (0-8) and their families.*

TESTIMONY

**SB2969**

RELATING TO EARLY LEARNING

Testimony Presented Before

The Senate Ways and Means Committee

Tuesday, February 28, 2012, 9:00 a.m.

in Conference Room 211

by Dr. Kanoe 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 our 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.