

NEIL ABERCROMBIE
GOVERNOR

SHAN TSUTSUI
LT. GOVERNOR



STATE OF HAWAII
DEPARTMENT OF TAXATION
P.O. BOX 259
HONOLULU, HAWAII 96809
PHONE NO: (808) 587-1530
FAX NO: (808) 587-1584

FREDERICK D. PABLO
DIRECTOR OF TAXATION

JOSHUA WISCH
DEPUTY DIRECTOR

To: The Honorable Ryan I. Yamane, Chair
and Members of the House Committee on Transportation

Date: Wednesday, January 29, 2014
Time: 10:00 a.m.
Place: Conference Room 309, State Capitol

From: Frederick D. Pablo, Director
Department of Taxation

Re: H.B. No. 1702 Relating to the Capital Infrastructure Tax Credit

The Department of Taxation (Department) provides the following comments regarding H.B. 1702 for your consideration.

H.B. 1702 establishes a capital infrastructure tax credit for tenants who are displaced by the Kapalama container terminal project. It allows banks and other financial corporations which are taxed under Chapter 241, Hawaii Revised Statutes (HRS), to claim the capital infrastructure tax credit and allows allocations of the capital infrastructure tax credit to a partner under a partnership agreement, even if the allocation has no substantial economic effect. The measure would be effective for taxable years beginning after December 31, 2013, and expires for taxable years beginning after December 31, 2019. This measure also reinstates the technology infrastructure renovation tax credit under section 235-110.51, HRS, for taxable years that begin on or before December 31, 2019.

The Department notes that the term "capital infrastructure costs" in regards to the capital infrastructure tax credit should be specifically defined so that it is clear for both the taxpayers and the Department which costs will qualify for the tax credit.

The Department opposes relaxing the requirement under section 235-2.45, HRS, which adopts Internal Revenue Code (IRC) section 704, that all partnership allocation have substantial economic effect. Relaxation of this requirement for purposes of allocations of the high technology business investment tax credit under section 235-110.9, HRS, had resulted in substantial abuse by taxpayers and at an enormous cost to the Department in staff resources used to address the abuse.

Whether a partnership has made a special allocation, and if so, whether it's effective for tax purposes, is ordinarily determined under the substantial economic effect test. An allocation has economic effect if it is consistent with the underlying economic arrangement of the members. Any special allocation which creates a benefit or burden for a partner must assign all ultimate economic responsibility for the allocation to the partner receiving the benefit or burden. Generally, an allocation is substantial if there is a reasonable possibility that the allocation will affect substantially the dollar amounts to be received by the partners from the partnership independent of the tax consequences. An allocation is not substantial if at the time the allocation becomes part of the partnership agreement: (1) the after-tax economic consequences of at least one partner may be enhanced compared to such consequences if the allocation were not contained in the partnership agreement; and (2) there is a strong likelihood that the after-tax consequences of no partner will be substantially diminished compared to such consequences if the allocation were not contained in the partnership agreements.

When the IRC section 704 substantial economic effect rules had been relaxed for purposes of the high technology business investment tax credit, it allowed a taxpayer to invest \$100 in a partnership and yet receive tax credits far in excess of that amount. Relaxation of IRC section 704 resulted in a number of tax credit generating entities being developed with no regards to whether the underlying venture had any business merit. The Department believes that the same situation could arise under this capital infrastructure tax credit.

Thank you for the opportunity to provide comments.

takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Monday, January 27, 2014 4:40 PM
To: TRNtestimony
Cc: jacob.l.herlitz@hawaii.gov
Subject: Submitted testimony for HB1702 on Jan 29, 2014 10:00AM
Attachments: HB1702_TAX_01-29-14_TRN.pdf

HB1702

Submitted on: 1/27/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Jacob Herlitz	Department of Taxation	Comments Only	Yes

Comments: Department of Taxation testimony.

Please note that testimony submitted less than 24 hours prior to the hearing, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 9:27 AM
To: TRNtestimony
Cc: barbara@unitekhawaii.com
Subject: Submitted testimony for HB1702 on Jan 29, 2014 10:00AM

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Barbara Montpas	Unitek Contracting Group	Support	No

Comments: I strongly support HB1702

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Monday, January 27, 2014 2:30 PM
To: TRNtestimony
Cc: cfield@navatekltd.com
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/27/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Charlie Field	Navatek, Ltd.	Support	No

Comments:

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Monday, January 27, 2014 12:25 PM
To: TRNtestimony
Cc: achung@navatekltd.com
Subject: Submitted testimony for HB1702 on Jan 29, 2014 10:00AM

Follow Up Flag: Follow up
Flag Status: Flagged

HB1702

Submitted on: 1/27/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
ann chung	Pacific Shipyards International	Support	Yes

Comments: We are in FULL SUPPORT of HB1702. Pacific Shipyards International (PSI) has operated a commercial ship repair facility in Honolulu Harbor since 1920 and our tax revenues and 200+ high-paying jobs are important to Hawaii’s economy, maritime community, and port security. Hawaii’s marine industry needs and desires PSI’s drydock facility in Honolulu Harbor, the state’s only drydocks capable of servicing inter-island cargo fleets. PSI provides essential drydocking capability for Hawaii at large capital and operating costs. We have already spent millions in the last 3 years to maintain and upgrade our two floating drydocks and on relocation planning and consultants. PSI is being forced by the State to move out of Pier 41 and relocate to Piers 24/25. We are going from an existing shipyard with 45,000 sq. ft of building space to Piers 24/25 which are essentially “bare land” or empty piers that require full infrastructure build-out. PSI will be financially unsustainable when forced to move without some support. There are no replacement companies and Hawaii-based vessels will be forced to go to the mainland for drydocking, significantly increasing costs to Hawaii taxpayers. We agree that the Kapalama Container Terminal project is critical to modernizing its commercial harbors and that completion of KCT will assure that harbor infrastructure is adequate to support sustained economic growth. But we agree that supporting those tenants displaced by the Kapalama Container Terminal project supports the growth of commerce in the State and supports maritime jobs. We also feel that it is prudent to support these displaced private tenants with the Capital Infrastructure Credit in light of state support of over \$24M provided for University of Hawaii-related tenants that have also been displaced by KCT, such as the UH Marine Center and the University of Hawaii School of Ocean and Earth Science and Technology (UH SOEST).

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 8:31 AM
To: TRNtestimony
Cc: dara@unitekhawaii.com
Subject: Submitted testimony for HB1702 on Jan 29, 2014 10:00AM

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Dara Sage	Unitek Contracting Group	Comments Only	No

Comments: I strongly support HB1702.

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 9:31 AM
To: TRNtestimony
Cc: dpiro@navatekltd.com
Subject: Submitted testimony for HB1702 on Jan 29, 2014 10:00AM

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Dominic Piro	Navatek, LTD	Support	No

Comments: I strongly support HB1702.

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 4:03 AM
To: TRNtestimony
Cc: jdoyle@navatekltd.com
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
William Doyle	Navatek LTD	Support	No

Comments:

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 8:06 AM
To: TRNtestimony
Cc: jmuratsuka@hsimechanical.com
Subject: Submitted testimony for HB1702 on Jan 29, 2014 10:00AM

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Jonathan Muratsuka	HSI Mechanical, Inc.	Support	No

Comments: I strongly support HB1702.

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 7:55 AM
To: TRNtestimony
Cc: gfukushima@pacificshipyards.com
Subject: Submitted testimony for HB1702 on Jan 29, 2014 10:00AM

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Gene Fukushima	Pacific Shipyards International	Support	No

Comments: I strongly support HB1702

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Monday, January 27, 2014 1:42 PM
To: TRNtestimony
Cc: klock@navatekltd.com
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/27/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Kacey Lock	Navatek, Ltd	Support	No

Comments:

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 9:41 AM
To: TRNtestimony
Cc: vnagahiro@lava.net
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
vicki nagahiro	Navattek	Support	No

Comments:

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Monday, January 27, 2014 3:38 PM
To: TRNtestimony
Cc: lori@unitekhawaii.com
Subject: Submitted testimony for HB1702 on Jan 29, 2014 10:00AM

HB1702

Submitted on: 1/27/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Lori Makimoto	Unitek Insulation, LLC.	Support	No

Comments: I strongly support HB1702

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 9:45 AM
To: TRNtestimony
Cc: mkagawa@pacificshipyards.com
Subject: Submitted testimony for HB1702 on Jan 29, 2014 10:00AM

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Mitchel Kagawa	Individual	Support	No

Comments: As an employee of Pacific Shipyards International I strongly support this measure. Thank you for your consideration. Mitchel Kagawa IT Director Pacific Shipyards Intl.

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Monday, January 27, 2014 8:20 PM
To: TRNtestimony
Cc: nyanagawa@pacificshipyards.com
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/27/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Nicole	Pacific Shipyards International	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 8:37 AM
To: TRNtestimony
Cc: rwon@hsimechanical.com
Subject: Submitted testimony for HB1702 on Jan 29, 2014 10:00AM

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Ryan Won	HSI Mechanical, Inc.	Support	No

Comments: I strongly support HB1702.

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 9:36 AM
To: TRNtestimony
Cc: kweatherly@navatekltd.com
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Keith Weatherly	Navatek CFD Technologies Ltd	Support	No

Comments:

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 4:10 AM
To: TRNtestimony
Cc: mcraig@navatekltd.com
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Margaret Craig	Navatek Ltd	Support	No

Comments:

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 9:59 AM
To: TRNtestimony
Cc: pearl@unitekhawaii.com
Subject: Submitted testimony for HB1702 on Jan 29, 2014 10:00AM

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Pearl Naito	UTS Maritime Services, LLC	Support	No

Comments: I strongly support HB1702

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 7:44 AM
To: TRNtestimony
Cc: staketa@lava.net
Subject: Submitted testimony for HB1702 on Jan 29, 2014 10:00AM

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Sandra Taketa	HSI Mechanical Inc	Support	No

Comments: I strongly support HB1702

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 9:50 AM
To: TRNtestimony
Cc: mj.murphy@yahoo.com
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Matthew Murphy	Navatek Ltd.	Support	No

Comments:

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 8:27 AM
To: TRNtestimony
Cc: sbryce@lava.net
Subject: Submitted testimony for HB1702 on Jan 29, 2014 10:00AM

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Sarah Bryce	HSI Mechanical, Inc	Support	No

Comments: I strongly support HB1702.

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 9:11 AM
To: TRNtestimony
Cc: syamashita@navatekltd.com
Subject: Submitted testimony for HB1702 on Jan 29, 2014 10:00AM

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Scott Yamashita	Navatek, Ltd.	Support	No

Comments: I strongly support HB1702

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 9:30 AM
To: TRNtestimony
Cc: sfitzpatrick@navatekltd.com
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Stephanie Fitzpatrick	Navatek Ltd.	Support	No

Comments:

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 9:42 AM
To: TRNtestimony
Cc: steve.schmitz@comcast.net
Subject: Submitted testimony for HB1702 on Jan 29, 2014 10:00AM

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Steve Schmitz	Pacific MArine	Support	No

Comments: I strongly support HB1702

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 8:27 AM
To: TRNtestimony
Cc: awon@lava.net
Subject: Submitted testimony for HB1702 on Jan 29, 2014 10:00AM

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Aaron	HSI Mechanical, Inc.	Support	No

Comments: I strongly support HB1702.

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 9:34 AM
To: TRNtestimony
Cc: bkays@navatekltd.com
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Brian Kays	Navatek Ltd.	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 3:18 AM
To: TRNtestimony
Cc: apersichetti@navatekltd.com
Subject: Submitted testimony for HB1702 on Jan 29, 2014 10:00AM

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Amanda Persichetti	Individual	Support	No

Comments: I strongly support HB1702

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Monday, January 27, 2014 1:31 PM
To: TRNtestimony
Cc: awhite@navatekltd.com
Subject: Submitted testimony for HB1702 on Jan 29, 2014 10:00AM

HB1702

Submitted on: 1/27/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Audra White	Individual	Comments Only	No

Comments: I strongly support HB1702.

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 9:14 AM
To: TRNtestimony
Cc: bnakaoka@pacificshipyards.com
Subject: Submitted testimony for HB1702 on Jan 29, 2014 10:00AM

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Ben Nakaoka	Individual	Support	No

Comments: I strongly support HB1702.

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 9:24 AM
To: TRNtestimony
Cc: bdelacruz@lava.net
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Betty Dela Cruz	Individual	Support	No

Comments:

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Monday, January 27, 2014 9:00 PM
To: TRNtestimony
Cc: bhare@pacificshipyards.com
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/27/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Bobby Hare	Individual	Support	No

Comments:

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 8:22 AM
To: TRNtestimony
Cc: bcuneo@navatekltd.com
Subject: Submitted testimony for HB1702 on Jan 29, 2014 10:00AM

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Brian Cuneo	Individual	Support	No

Comments: I strongly support HB1702

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 8:16 AM
To: TRNtestimony
Cc: btakafuji@hsimechanical.com
Subject: Submitted testimony for HB1702 on Jan 29, 2014 10:00AM

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Burton Takafuji	Individual	Support	No

Comments: I strongly support HB1702

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 9:12 AM
To: TRNtestimony
Cc: carl@yi-cpa.com
Subject: Submitted testimony for HB1702 on Jan 29, 2014 10:00AM

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
CARL	Individual	Support	No

Comments: I strongly support HB1702

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Monday, January 27, 2014 1:35 PM
To: TRNtestimony
Cc: cbradley@navatekltd.com
Subject: Submitted testimony for HB1702 on Jan 29, 2014 10:00AM

HB1702

Submitted on: 1/27/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Christian Bradley	Individual	Support	No

Comments: I strongly support HB1702

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Monday, January 27, 2014 1:17 PM
To: TRNtestimony
Cc: clayton@unitekhawaii.com
Subject: Submitted testimony for HB1702 on Jan 29, 2014 10:00AM

HB1702

Submitted on: 1/27/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Clayton Murobayashi	Individual	Support	No

Comments: I strongly support HB1702

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Monday, January 27, 2014 3:51 PM
To: TRNtestimony
Cc: cwhite@pacificshipyards.com
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/27/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Curtis White	Individual	Support	No

Comments:

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 7:10 AM
To: TRNtestimony
Cc: darren@unitekhawaii.com
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Darren Hori	Individual	Support	No

Comments:

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 8:29 AM
To: TRNtestimony
Cc: dmauro@pacificshipyards.com
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
David Mauro	Individual	Support	No

Comments:

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Monday, January 27, 2014 1:32 PM
To: TRNtestimony
Cc: dhirata@lava.net
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/27/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Debra Hirata	Individual	Support	No

Comments:

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 8:17 AM
To: TRNtestimony
Cc: dpahukoa@pacificshipyards.com
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Duke Pahukoa	Individual	Support	No

Comments:

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Monday, January 27, 2014 1:40 PM
To: TRNtestimony
Cc: eschiff5@gmail.com
Subject: Submitted testimony for HB1702 on Jan 29, 2014 10:00AM

HB1702

Submitted on: 1/27/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Eric Schiff	Individual	Support	No

Comments: I strongly support HB1702.

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 8:00 AM
To: TRNtestimony
Cc: gjohnson@navatekltd.com
Subject: Submitted testimony for HB1702 on Jan 29, 2014 10:00AM

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Gary Johnson	Individual	Support	No

Comments: I strongly support HB1702

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 9:19 AM
To: TRNtestimony
Cc: gary@navatekltd.com
Subject: Submitted testimony for HB1702 on Jan 29, 2014 10:00AM

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Gary Shimosono	Individual	Support	No

Comments: I strongly support HB1702

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 7:34 AM
To: TRNtestimony
Cc: hmariano@pacificshipyards.com
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Hazel Mariano	Individual	Support	No

Comments:

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 8:22 AM
To: TRNtestimony
Cc: hcabral@pacificshipyards.com
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Howard Cabral	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 9:31 AM
To: TRNtestimony
Cc: hykim@navatekltd.com
Subject: Submitted testimony for HB1702 on Jan 29, 2014 10:00AM

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Hyunyul Kim	Individual	Support	No

Comments: I strongly support HB1702

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 8:09 AM
To: TRNtestimony
Cc: jfrost@pacificshipyards.com
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
James Frost	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 9:24 AM
To: TRNtestimony
Cc: jkmayeda@lava.net
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Jamie Mayeda	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 8:22 AM
To: TRNtestimony
Cc: jlantan@pacificshipyards.com
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Jennifer Lantan	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 7:57 AM
To: TRNtestimony
Cc: jmatsuur@zagmail.gonzaga.edu
Subject: Submitted testimony for HB1702 on Jan 29, 2014 10:00AM

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Jesse	Individual	Support	No

Comments: I Strongly Support HB1702

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Monday, January 27, 2014 3:45 PM
To: TRNtestimony
Cc: jimura@lava.net
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/27/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Joyce Imura	Individual	Support	No

Comments:

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 9:21 AM
To: TRNtestimony
Cc: jninomoto@lava.net
Subject: Submitted testimony for HB1702 on Jan 29, 2014 10:00AM

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
JULIE C. M. NINOMOTO	Individual	Support	No

Comments: I STRONGLY SUPPORT HB 1702

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From: mailinglist@capitol.hawaii.gov
Sent: Monday, January 27, 2014 3:46 PM
To: TRNtestimony
Cc: kchun@lava.net
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/27/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Kaleo Chun	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Monday, January 27, 2014 3:44 PM
To: TRNtestimony
Cc: kkomori@lava.net
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/27/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Karen Komori	Individual	Support	No

Comments:

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Monday, January 27, 2014 2:43 PM
To: TRNtestimony
Cc: KATHY@NAVATEKLTD.COM
Subject: Submitted testimony for HB1702 on Jan 29, 2014 10:00AM

HB1702

Submitted on: 1/27/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
KATHY LOUI-YASUI	Individual	Support	No

Comments: I STRONGLY SUPPORT THIS BILL.

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 8:20 AM
To: TRNtestimony
Cc: ksmith@pacificshipyards.com
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Kevin Smith	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Monday, January 27, 2014 2:28 PM
To: TRNtestimony
Cc: kthornton@pacificshipyards.com
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/27/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Kim Thornton	Individual	Support	No

Comments:

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Monday, January 27, 2014 2:45 PM
To: TRNtestimony
Cc: lsdimaya@pacificshipyards.com
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/27/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Leilani Sebastian-Dimaya	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 9:55 AM
To: TRNtestimony
Cc: msmith@navatekltd.com
Subject: Submitted testimony for HB1702 on Jan 29, 2014 10:00AM

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Marc	Individual	Support	No

Comments: I strongly support HB1702

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 9:40 AM
To: TRNtestimony
Cc: mdavies@pacificshipyards.com
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Mark Davies	Individual	Support	No

Comments:

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 9:21 AM
To: TRNtestimony
Cc: martin.kao@gmail.com
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Martin Kao	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Monday, January 27, 2014 1:26 PM
To: TRNtestimony
Cc: mbuelsing@navatekltd.com
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/27/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Michael Buelsing	Individual	Support	No

Comments:

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 9:23 AM
To: TRNtestimony
Cc: nengebretson@pacificshipyards.com
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Nicolas Engebretson	Individual	Support	No

Comments:

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 9:25 AM
To: TRNtestimony
Cc: pnishida@lava.net
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Patti Nishida	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 4:23 AM
To: TRNtestimony
Cc: rdahl@navatekltd.com
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Rachel Dahl	Individual	Support	No

Comments:

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Monday, January 27, 2014 1:39 PM
To: TRNtestimony
Cc: ray@unitekinsulation.com
Subject: Submitted testimony for HB1702 on Jan 29, 2014 10:00AM

HB1702

Submitted on: 1/27/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Raynard Sylva	Individual	Support	No

Comments: I strongly support Bill HB1702

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 8:50 AM
To: TRNtestimony
Cc: rroldan@lava.net
Subject: Submitted testimony for HB1702 on Jan 29, 2014 10:00AM

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
rena roldan	Individual	Support	No

Comments: I strongly support HB1702.

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From: mailinglist@capitol.hawaii.gov
Sent: Monday, January 27, 2014 2:46 PM
To: TRNtestimony
Cc: rcardano@pacificshipyards.com
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/27/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Ruby Cardano	Individual	Support	No

Comments:

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Sent: Tuesday, January 28, 2014 8:52 AM
To: TRNtestimony
Cc: sfleming@pacificshipyards.com
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Scott Fleming	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 8:19 AM
To: TRNtestimony
Cc: slr@rinesmith.us
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Steven Rinesmith	Individual	Support	No

Comments:

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 7:30 AM
To: TRNtestimony
Cc: smatsuura@navatekltd.com
Subject: Submitted testimony for HB1702 on Jan 29, 2014 10:00AM

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Susan Matsuura	Individual	Support	No

Comments: I strongly support HB1702. Susan Matsuura

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 9:58 AM
To: TRNtestimony
Cc: tatkinson@pacificshipyards.com
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Thomas Atkinson	Individual	Support	No

Comments:

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Sent: Tuesday, January 28, 2014 4:01 AM
To: TRNtestimony
Cc: tzangle@navatekltd.com
Subject: Submitted testimony for HB1702 on Jan 29, 2014 10:00AM

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Troy Zangle	Individual	Comments Only	No

Comments: I strongly support HB1702

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 7:47 AM
To: TRNtestimony
Cc: wansai@pacificshipyards.com
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Wesley Ansai	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 8:44 AM
To: TRNtestimony
Cc: lawsonns@icloud.com
Subject: Submitted testimony for HB1702 on Jan 29, 2014 10:00AM

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
William S Lawson	Individual	Support	No

Comments: I strongly support HB1702

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From: mailinglist@capitol.hawaii.gov
Sent: Monday, January 27, 2014 2:25 PM
To: TRNtestimony
Cc: zheshiki@navatekltd.com
Subject: Submitted testimony for HB1702 on Jan 29, 2014 10:00AM

HB1702

Submitted on: 1/27/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Zensho Heshiki	Individual	Support	No

Comments: I strongly support HB1702

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NEIL ABERCROMBIE
GOVERNOR



LATE

Testimony of
GLENN M. OKIMOTO
DIRECTOR

Deputy Directors
FORD N. FUCHIGAMI
RANDY GRUNE
AUDREY HIDANO
JADINE URASAKI

IN REPLY REFER TO:

STATE OF HAWAII
DEPARTMENT OF TRANSPORTATION
869 PUNCHBOWL STREET
HONOLULU, HAWAII 96813-5097

January 29, 2014
10:00 a.m.
State Capitol, Room 325

H.B. 1702
RELATING TO THE CAPITAL INFRASTRUCTURE TAX CREDIT

House Committee on Transportation

The Department of Transportation (DOT) provides the following **comments** on this bill to create a capital infrastructure tax credit for tenants who are displaced by the Kapalama container terminal project. The development costs for the new container terminal is currently estimated at \$450 million and will be financed entirely by the proceeds of harbors system revenue bonds with debt service costs paid by the Harbors Division.

The bill's stated purpose is to help tenants displaced by the container terminal project in raising capital to make improvements on state-owned property upon relocation. A qualified infrastructure tenant is one whose principal business is ship repair, maritime and waterfront dependent.

There is only one tenant who will meet this criteria. This tenant presently occupies state property under a month to month permit which can be cancelled upon thirty (30) days written notice by either party. The tenant has had several years of advance notice of the department's redevelopment plans. We defer to the committee's decision making authority as to whether this bill, in providing benefits to a single entity is in the public's best interests.

takayama2 -Brandon

From: David.J.Rodriguez@hawaii.gov
Sent: Tuesday, January 28, 2014 1:12 PM
To: TRNtestimony
Cc: Janice.F.Arakaki@hawaii.gov; Coleen.F.Yoshina@hawaii.gov; charlene.ito@hawaii.gov; sheri.yoshizawa@hawaii.gov; Lynette.H.Marushige@hawaii.gov; Veronica.AM.Cheong@hawaii.gov; Galen.Wong@hawaii.gov; Jean.Oshita@hawaii.gov; jon.k.matsuo@hawaii.gov; CherylAnn.A.Cantere@hawaii.gov; Dean.Nakagawa@hawaii.gov
Subject: TRN Jan 29 @ 10am
Attachments: HB1811 ACT46.pdf; HB2147 Concessions.pdf; HB1702 Kapalama.pdf; HB1610 2014 Roads in Limbo.pdf; HB1509 Mobile Device.pdf; HB1706 Bikeways.pdf; HB1771 Civil Air Patrol.pdf; HB1667 Veterans Exemption.pdf; HB1586 SMA.pdf

Follow Up Flag: Follow up
Flag Status: Flagged

The DOT submits testimony for the following agenda:

http://www.capitol.hawaii.gov/session2014/hearingnotices/HEARING_TRN_01-29-14_.HTM

Thank you for the opportunity to provide testimony.

David J. Rodriguez
Special Assistant
Department of Transportation
869 Punchbowl Street, Suite 504
Honolulu, Hawaii 96813
(808) 587-2165



**TESTIMONY OF
THE DEPARTMENT OF THE ATTORNEY GENERAL
TWENTY-SEVENTH LEGISLATURE, 2014**

ON THE FOLLOWING MEASURE:

H.B. NO. 1702, RELATING TO THE CAPITAL INFRASTRUCTURE TAX CREDIT.

BEFORE THE:

HOUSE COMMITTEE ON TRANSPORTATION

LATE

DATE: Wednesday, January 29, 2014

TIME: 10:00 a.m.

LOCATION: State Capitol, Room 309

TESTIFIER(S): David M. Louie, Attorney General, or
Jodi L.K. Yi, Deputy Attorney General

Chair Yamane and Members of the Committee:

The Department of the Attorney General provides the following comments: if enacted as currently drafted, this bill could be subject to a legal challenge on the basis that it may be in violation of the Equal Protection Clause.

This bill's stated purpose is to create a capital infrastructure tax credit for tenants who are displaced by the Kapalama container terminal project. It allows banks and other financial corporations the ability to claim the capital infrastructure tax credit. It allows allocations of the capital infrastructure tax credit to a partner under a partnership agreement even if the allocation has a substantial economic effect. It renews the technology infrastructure tax renovation tax credit through 2019.

The Hawaii State Constitution mandates equal protection of the laws: "[n]o person shall be deprived of life, liberty or property without due process of law, nor be denied the equal protection of the laws, nor be denied the enjoyment of the person's civil rights or be discriminated against in the exercise thereof because of race, religion, sex or ancestry." Hawaii State Constitution, Article I, section 5.

Based on our understanding, the subject legislation, as currently drafted, appears to affect only one private party. In order to withstand an equal protection challenge there needs to be a rational basis to confer the benefits to one and not others. The Legislature should include in the committee report a discussion as to the reasons why this benefit is appropriate so as to establish a rational basis that would support the constitutionality of the bill.

takayama2 -Brandon

LATE

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 6:06 PM
To: TRNtestimony
Cc: anne.e.lopez@hawaii.gov
Subject: Submitted testimony for HB1702 on Jan 29, 2014 10:00AM
Attachments: HB1702_ATG_01-29-14_TRN.pdf

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Anne Lopez	Department of the Attorney General	Comments Only	Yes

Comments: Jodi L.K. Yi, Deputy Attorney General, will be present at the hearing to testify on HB1702.

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TAXBILLSERVICE

126 Queen Street, Suite 304

TAX FOUNDATION OF HAWAII

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: INCOME, Capital infrastructure tax credit; reenact technology infrastructure renovation tax credit

BILL NUMBER: SB 2322; HB 1702 (Identical)

INTRODUCED BY: SB by Kidani, Green and 11 Democrats; HB by Nishimoto

BRIEF SUMMARY: Adds a new section to HRS chapter 235 to allow a qualified infrastructure tenant displaced by the Kapalama terminal modernization project to claim a capital infrastructure tax credit that shall be deductible from the taxpayer's net income tax liability for the taxable year in which the investment was made. Defines "qualified infrastructure tenant" as a business that: (1) currently owns capital or property or maintains an office, operations, or facilities at the former Kapalama military reservation site; (2) has principal business as ship repair, maritime, and waterfront dependent, and is included under the state's plan to relocate such business to piers twenty-four through twenty-eight within Honolulu harbor; and (3) will be displaced and relocated by the state pursuant to the Kapalama container terminal project.

The credit shall be ____% of the capital infrastructure costs incurred by the taxpayer during the taxable year up to a maximum of \$_____ in capital infrastructure costs in any taxable year. The credit allowed under this section shall be claimed against the net income tax liability for the taxable year. Credits in excess of a taxpayer's income tax liability may be used as a credit against the taxpayer's net income tax liability in subsequent years until exhausted.

The credit shall be applicable to taxable years beginning after December 31, 2019.

Adds a new section to HRS chapter 241 to provide that the capital infrastructure tax credit shall be operative for this chapter for taxable years beginning after December 31, 2013.

Amends HRS section 235-2.45(d) to provide that Section 704 of the Internal Revenue Code (with respect to a partner's distributive share) shall be operative for purposes of this chapter; except that section 704(b)(2) shall not apply to allocations of the capital infrastructure tax credit.

Amends HRS section 235-110.51 to reestablish the technology infrastructure renovation tax credit from January 1, 2014 to December 31, 2019.

EFFECTIVE DATE: Tax years beginning after December 31, 2013

STAFF COMMENTS: It appears that this measure proposes to provide financial assistance in the form of an income tax credit to tenants displaced by the Kapalama container terminal modernization project. Tax credits generally are designed to reduce the tax burdens of certain groups by refunding a portion of taxes paid on purchases of essential items and services. While the capital infrastructure tax credit proposed by this measure will provide financial assistance to displaced tenants, it amounts to nothing SB

more than a subsidy of state funds as there is no obvious undue burden of taxes. It should be remembered that giving tax breaks to one select group of taxpayers comes at the expense of all other taxpayers who do not qualify for the credit.

Regarding the re-enactment of HRS section 235-110.51, the legislature by Act 221, SLH 2001, enacted a credit of 4% of the “high tech” renovation costs incurred during the taxable year for a commercial building for costs incurred after December 31, 2000 but before January 1, 2006. Act 215, SLH 2004, extended the credit until December 31, 2010. This measure proposes to reestablish the technology infrastructure renovation tax credit that expired on December 31, 2010.

It is questionable whether sneaking this provision back into the statute books is permissible in this bill. This bill is titled, “Relating to the Capital Infrastructure Tax Credit” and revival of the technology infrastructure renovation tax credit seems to come out of left field.

Substantively, over the last decade, Hawaii has adopted various tax incentives to encourage the development of high technology businesses in the state. The acts provided investment and research credits as well as income exclusions providing tax relief to high tech businesses and individuals associated with high tech businesses. While the focus on high technology in the last few years is commendable, it fails to recognize that investments are made with the prospect that the venture will yield a profit. If the prospects for making a profit are absent, no amount of tax credits will attract investment from outside Hawaii’s capital short environment. People do not invest to lose money. It should be remembered that until Hawaii’s high cost of living can be addressed, all the tax incentives in the world will not make a difference in attracting new investment to Hawaii. The only attractive aspect for resident investors to plough money into such activities is the fact that the credit provides a way to avoid paying state taxes.

Digested 1/28/14

takayama2 -Brandon

LATE

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 10:16 AM
To: TRNtestimony
Cc: tina@tfhawaii.org
Subject: Submitted testimony for HB1702 on Jan 29, 2014 10:00AM
Attachments: h1702-14.pdf

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Thomas Yamachika	Tax Foundation of Hawaii	Comments Only	No

Comments: Here is the Tax Foundation of Hawaii testimony on HB 1702.

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**Testimony to the House Committee on Transportation
Wednesday, January 29, 2014 at 10:00 A.M.
Conference Room 309, State Capitol**

LATE

**RE: HOUSE BILL 1702 RELATING TO THE CAPITAL INFRASTRUCTURE
TAX CREDIT**

Chair Yamane, Vice Chair Takayama, and Members of the Committee:

The Chamber of Commerce of Hawaii ("The Chamber") **supports** HB 1702 Relating to the Capital Infrastructure Tax Credit.

The Chamber is the largest business organization in Hawaii, representing over 1,000 businesses. Approximately 80% of our members are small businesses with less than 20 employees. As the "Voice of Business" in Hawaii, the organization works on behalf of members and the entire business community to improve the state's economic climate and to foster positive action on issues of common concern.

The Chamber fully supports the bill's intent to provide aid to all tenants affected by the Kapalama container terminal project. These companies will have to invest tens of millions of dollars to move their companies and infrastructure. The aid offered in this bill does not only support tenants affected by the project, but also positively impacts maritime commerce in Hawaii.

Thank you for the opportunity to testify.

takayama2 -Brandon

LATE

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 9:46 PM
To: TRNtestimony
Cc: pchong@cochawaii.org
Subject: Submitted testimony for HB1702 on Jan 29, 2014 10:00AM
Attachments: 1 29 2014 House TRN HB 1702 - Cap Infras Tax Credit.docx

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Pono Chong	Chamber of Commerce of Hawaii	Support	No

Comments: Submitting for Sherry Menor-McNamara

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Sent: Tuesday, January 28, 2014 10:04 AM
To: TRNtestimony
Cc: frank@unitekhawaii.com
Subject: Submitted testimony for HB1702 on Jan 29, 2014 10:00AM

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
frank schumann	UTS Maritime LLC	Support	No

Comments: I strongly support HB 1702

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Sent: Tuesday, January 28, 2014 10:00 AM
To: TRNtestimony
Cc: iwood@pacificshipyards.com
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Iain Wood	Individual	Support	No

Comments:

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Sent: Tuesday, January 28, 2014 2:16 PM
To: TRNtestimony
Cc: roland.chang@centralpacificbank.com
Subject: Submitted testimony for HB1702 on Jan 29, 2014 10:00AM

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Roland Chang	Individual	Support	No

Comments: I strongly support HB1702

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Sent: Tuesday, January 28, 2014 3:46 PM
To: TRNtestimony
Cc: jonteraizumi@hotmail.com
Subject: Submitted testimony for HB1702 on Jan 29, 2014 10:00AM

HB1702

Submitted on: 1/28/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Jon Teraizumi	Individual	Support	No

Comments: I strongly support HB1702

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Sent: Tuesday, January 28, 2014 11:04 AM
To: TRNtestimony
Cc: 808hydra@gmail.com
Subject: Submitted testimony for HB1702 on Jan 29, 2014 10:00AM

HB1702

Submitted on: 1/28/2014
Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Jay p Loui	Individual	Support	No

Comments: i strongly support hb1702

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Sent: Tuesday, January 28, 2014 10:00 AM
To: TRNtestimony
Cc: sloui@navatekltd.com
Subject: Submitted testimony for HB1702 on Jan 29, 2014 10:00AM

HB1702

Submitted on: 1/28/2014
Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Steven Loui	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Wednesday, January 29, 2014 9:43 AM
To: TRNtestimony
Cc: faleafinedavid@yahoo.com
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/29/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
David Faleafine	Individual	Support	No

Comments:

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Sent: Wednesday, January 29, 2014 9:44 AM
To: TRNtestimony
Cc: hanas98@yahoo.com
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/29/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Destin Hanaike	Individual	Support	No

Comments:

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Sent: Wednesday, January 29, 2014 8:46 AM
To: TRNtestimony
Cc: fordthomas808@yahoo.com
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/29/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Ford Thomas	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Wednesday, January 29, 2014 9:42 AM
To: TRNtestimony
Cc: mrscofran@yahoo.com
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/29/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Forrest Cofran	Individual	Support	No

Comments:

Please note that testimony submitted less than 24 hours prior to the hearing, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Wednesday, January 29, 2014 9:40 AM
To: TRNtestimony
Cc: iaea96795@hotmail.com
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/29/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Ivan Iaea	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Wednesday, January 29, 2014 8:40 AM
To: TRNtestimony
Cc: joshuahalterman@rocketmail.com
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/29/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Josh Halterman	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Wednesday, January 29, 2014 8:43 AM
To: TRNtestimony
Cc: kaiesko13@yahoo.com
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/29/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Kai Liekoski	Individual	Support	No

Comments:

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Wednesday, January 29, 2014 9:46 AM
To: TRNtestimony
Cc: kmatsushima27@hotmail.com
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/29/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Kaniela Matsushima	Individual	Support	No

Comments:

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Wednesday, January 29, 2014 8:38 AM
To: TRNtestimony
Cc: lbishop@pacificshipyards.com
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/29/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Larry Bishop	Individual	Support	No

Comments:

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Wednesday, January 29, 2014 8:42 AM
To: TRNtestimony
Cc: mrjohnson20012001@yahoo.com
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/29/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Michael Johnson	Individual	Support	No

Comments:

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Wednesday, January 29, 2014 9:44 AM
To: TRNtestimony
Cc: robertiha555@msn.com
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/29/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Robert Iha	Individual	Support	No

Comments:

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takayama2 -Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Wednesday, January 29, 2014 9:48 AM
To: TRNtestimony
Cc: sguernsey@pacificshipyards.com
Subject: *Submitted testimony for HB1702 on Jan 29, 2014 10:00AM*

HB1702

Submitted on: 1/29/2014

Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Scott Guernsey	Individual	Support	No

Comments:

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takayama2 -Brandon



From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 28, 2014 11:20 AM
To: TRNtestimony
Cc: troy@navatekltd.com
Subject: Submitted testimony for HB1702 on Jan 29, 2014 10:00AM

HB1702

Submitted on: 1/28/2014
Testimony for TRN on Jan 29, 2014 10:00AM in Conference Room 309

Submitted By	Organization	Testifier Position	Present at Hearing
Troy Keipper	Individual	Comments Only	No

Comments: I strongly support HB1702

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