

NEIL ABERCROMBIE  
GOVERNOR

SHAN TSUTSUI  
LT. GOVERNOR



STATE OF HAWAII  
**DEPARTMENT OF TAXATION**  
P.O. BOX 259  
HONOLULU, HAWAII 96809  
PHONE NO: (808) 587-1540  
FAX NO: (808) 587-1560

FREDERICK D. PABLO  
DIRECTOR OF TAXATION

JOSHUA WISCH  
DEPUTY DIRECTOR

To: The Honorable Sylvia Luke, Chair  
and Members of the House Committee on Finance

Date: Tuesday, February 25, 2014  
Time: 2:00 P.M.  
Place: Conference Room 308, State Capitol

From: Frederick D. Pablo, Director  
Department of Taxation

Re: H.B. 1849, Relating to Taxation

The Department of Taxation (Department) provides the following comments for the Committee's consideration.

H.B. 1849 amends the tax on large cigars by replacing the current rate of 50% of the wholesale price with a rate of the lesser of either 50 cents per cigar or 50% of the wholesale price.

First, the Department recommends setting forth the amendment of 245-3(a)(13), Hawaii Revised Statutes, as a new paragraph (14), and leave the current paragraph (13) unamended, in order to avoid retroactively repealing the tax on large cigars sold, used or possessed before July 1, 2014. Second, the Department recommends the language be amended to read as follows:

(14) An excise tax equal to the lesser of:  
(A) Fifty cents; or  
(B) Fifty per cent of the wholesale price;  
for each large cigar of any length, sold, used, or  
possessed by a wholesaler or dealer on and after July  
1, 2014, whether or not sold at wholesale, or if not  
sold then at the same rate upon the use by the  
wholesaler or dealer.

Thank you for the opportunity to provide comments.

# TAXBILLSERVICE

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126 Queen Street, Suite 304

TAX FOUNDATION OF HAWAII

Honolulu, Hawaii 96813 Tel. 536-4587

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**SUBJECT:** TOBACCO, Adjust tax rate on large cigars

**BILL NUMBER:** SB 2971; HB 1849 (Identical)

**INTRODUCED BY:** SB by Taniguchi by request; HB by Choy

**BRIEF SUMMARY:** Amends HRS section 245-3 to provide that large cigars shall be taxed at the lesser of: (1) 50 cents per cigar; or (2) 50% of its wholesale price, effective July 1, 2014.

**EFFECTIVE DATE:** July 1, 2013

**STAFF COMMENTS:** Presently, the tobacco tax on large cigars is 50% of the wholesale price. This measure would provide that large cigars shall be taxed at either 50 cents each, or 50% of the wholesale price, whichever is less. It is questionable why a tax break for costly large cigars is proposed.

Digested 2/23/14

Cigar-Cigar  
1125 S. Beetania Street, Honolulu, Hawaii 96814  
(808) 591-0808 | (808) 377-3727 |

# Fax

TO: Sylvia Luke, Chairperson  
Committee of Finance

FROM: Joseph F. Hilton

FAX: 1-800-535-3859

PAGES: 2 (includes cover sheet)

PHONE:

DATE: February 24, 2014

RE: HB 1849

CC: N/A

Urgent       For review       Please comment       Please reply       Please recycle

Comments:

Please see attached testimony for your review in regards to HB 1849

Thank You,

Joseph F. Hilton

Cigar-Cigar, Owner

**CIGAR-CIGAR, ETC.**  
1125 South Beretania Street  
Honolulu, Hawaii 96814  
(808)591-0808 (808)377-3727

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February 23, 2014

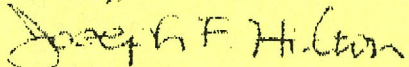
Representative Sylvia Luke, Chairperson  
Committee on Finance  
State Capitol, 415 South Beretania Street  
Honolulu, Hawaii 96813

Subject: HB 1849

Dear Representative Luke,

I am writing to ask for your support on HB 1849. I hope this will finally be the year the legislature will act in the affirmative on behalf of small businesses. In the 17 years that I have been a retail cigar merchant higher taxes; local and federal, internet and catalogue sales have severely impacted my business. Over the years, I have laid off four employees and now run the show by myself. This is because the 'prudent buyer' can readily access his favorite cigar online thus escaping the 50% Tabaco tax and the 4.5% G.E.T. I urge you to pass this bill intact capping the tax per cigar at \$0.50. Many other tax progressive states have utilized this benefit. And I have seen a benefit in their state tax coffers. That would truly be a win/win for state and small businesses.

Sincerely,



Joseph F. Hilton  
Cigar-Cigar, Etc., Owner



Executive Officers:  
Stanley Brown, ConAgra Foods - Chairperson  
John Schilf, RSM Hawaii - Vice Chair  
Derek Kurisu, KTA Superstores - Treasurer  
Lisa DeCoito, Aloha Petroleum - Secretary  
Lauren Zirbel, Executive Director

---

1050 Bishop St. PMB 235  
Honolulu, HI 96813  
Fax : 808-791-0702  
Telephone : 808-533-1292

TO:  
HOUSE COMMITTEE ON FINANCE  
Rep. Luke, Chair  
Rep. Nishimoto and Rep. Johanson, Vice Chairs

FROM: HAWAII FOOD INDUSTRY ASSOCIATION  
Lauren Zirbel, Executive Director

DATE: February 25, 2014  
TIME: 2pm  
PLACE: Conference Room 308

RE: HB 1849

Position: Support

The Hawaii Food Industry Association is comprised of two hundred member companies representing retailers, suppliers, producers and distributors of food and beverage related products in the State of Hawaii.

We support this measure. A taxation rate for large cigars of the lesser of: fifty cents for each large cigar; or fifty per cent of the wholesale price is a fair and reasonable rate for these products.

Thank you for the opportunity to testify.

**finance1**

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Sunday, February 23, 2014 2:35 PM  
**To:** FINTestimony  
**Cc:** info@swamwine.com  
**Subject:** \*Submitted testimony for HB1849 on Feb 25, 2014 14:00PM\*

**HB1849**

Submitted on: 2/23/2014

Testimony for FIN on Feb 25, 2014 14:00PM in Conference Room 308

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Jill Shiroma	Shiroma's Wine and More	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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)



American Cancer Society  
Cancer Action Network  
2370 Nuʻuanu Avenue  
Honolulu, Hawaiʻi 96817  
808.432.9149  
[www.acscan.org](http://www.acscan.org)

House Committee on Finance  
Representative Sylvia Luke, Chair  
Representative Scott Nishimoto, Vice Chair  
Representative Aaron Johanson, Vice Chair

Public Hearing: February 25, 2014; 2:00 p.m.

### **HB 1849 – RELATING TO TAXATION**

Cory Chun, Government Relations Director – Hawaii Pacific  
American Cancer Society Cancer Action Network

Thank you for the opportunity to provide testimony in **opposition** to HB 1849, which changes the excise tax rate on large cigars by setting the maximum tax at \$.50 per large cigar.

The American Cancer Society Cancer Action Network (ACS CAN) is the nation's leading cancer advocacy organization. ACS CAN works with federal, state, and local government bodies to support evidence-based policy and legislative solutions designed to eliminate cancer as a major health problem.

#### **Cigar smoking has substantial health risks.**

Many people view cigar smoking as more sophisticated and less dangerous than cigarette smoking. Yet one large cigar can contain as much tobacco as an entire pack of cigarettes. Cigars are tobacco, and they are dangerous to your health.

Cigars contain nicotine, the substance in tobacco that addicts people. Cigar smokers who inhale absorb nicotine through the lungs as quickly as cigarette smokers. For those who don't inhale, the nicotine absorbs more slowly through the lining of the mouth. Cigar smoke dissolves more easily in saliva than cigarette smoke. This means cigar smokers can get the desired dose of nicotine without inhaling the smoke into their lungs. People who use oral or spit tobacco products absorb nicotine the same way. Nicotine in any form is highly addictive.

#### **Cigars are not a safer alternative to cigarettes.**

Cigars contain the same cancer-causing substances as cigarettes and other tobacco products. Cigar smoking increases the risk of cancers of the lung, mouth, larynx, esophagus, and likely pancreas and bladder (if inhaled). Cigar smokers are four to ten times more likely to die from laryngeal, oral, or esophageal cancers than nonsmokers.

Even cigar smokers who don't inhale are still breathing in large amounts of smoke that come from the lit end of the cigar and face an increased risk of lung cancer.

Even though people smoke cigars for different reasons, the fact is, like cigarettes, cigars deliver nicotine. Most full size cigars have as much nicotine as several cigarettes. Cigarettes contain an average of about 8 milligrams (mg) of nicotine. Many popular brands of larger cigars contain between 100 and 200 mg, or even as many as 444 mg of nicotine.

**Like all other tobacco products, cigars should be subject to taxation to reduce the deadly and costly burden of tobacco use.**

What this measure attempts to do is treat large cigars differently than other tobacco products by capping the tax to \$.50. Large cigars may contain more than a half an ounce of tobacco. *This is as much tobacco as a whole pack of cigarettes.* This measure essentially makes the purchase of tobacco cheaper for a cigar than a cigarette. We shouldn't be favoring one tobacco product over another and creating an unjustified economic advantage for a known cause of cancer. For these reasons, ACS CAN is in opposition to this measure and urges the committee to consider the negative health effects that come from making a tobacco product more affordable for people, especially our youth and young adults.

Hawaii has always taken great pride in being known as the healthiest state in the nation: let's not undo all of the progress we have made to reduce the burden of tobacco and cancer. Thank you for the opportunity to provide testimony on this matter.



**Board of Directors**

Date: February 24, 2014

To: Representative Sylvia Luke, Finance Chair  
Members, House Committee on Finance

John Coefield  
Montana

Re: Opposition to HB 1849 Relating to Taxation

Mike Fenello  
Idaho

The American Lung Association in Hawaii has concerns and is opposed to changing the taxation of large cigars as proposed in House Bill 1849. I serve as the Hawaii director for the American Lung Association of the Mountain Pacific; our mission is to save lives by improving lung health and preventing lung disease.

Patty Ginsburg  
Alaska  
Chair Elect

Virginia Hall  
Oregon

Don Lojek  
Idaho

There are no safe tobacco products, and there is no safe level of exposure to tobacco smoke. Cigar smoke, like cigarette smoke, contains toxic and cancer-causing chemicals that are harmful to both smokers and nonsmokers. Cigar smoking causes oral cavity cancers (cancers of the lip, tongue, mouth, and throat) and cancers of the larynx, esophagus and lung. All cigar smokers, whether or not they inhale, directly expose their lips, mouth, tongue, throat and larynx to tobacco smoke and its toxic and cancer causing chemicals.

Robert Merchant, MD  
Montana

Tad Seder  
Washington  
Secretary

Sterling Yee  
Hawaii  
Treasurer

One of the most effective ways to discourage tobacco use is to maintain high taxes on these deadly products. HB 1849 would lower the tax rate of large cigars from fifty percent of the wholesale price to a maximum of fifty cents. Our concern is this cap will create a loophole for tobacco products and encourage use of this tobacco product.

Ted Zurcher  
Oregon  
Chair

Renée Klein  
President and CEO

Lowering taxes on any tobacco product is harmful to public health.

Thank you for the opportunity to provide testimony.

**Fighting for Air**



Kim Nguyen, MSW  
Hawaii Director

American Lung Association of the Mountain Pacific



To: The Honorable Sylvia Luke, Chair, Committee on Finance  
The Honorable Scott Y. Nishimoto, Vice Chair, Committee on Finance  
The Honorable Aaron Ling Johanson, Vice Chair, Committee on Finance

Members, House Committee on Finance

From: Jessica Yamauchi, Executive Director

Date: February 24, 2014

Hrg: House Committee on Finance; Tue., February 25, 2014 at 2:00 p.m. in Rm 308

Re: **Strong Opposition to HB 1849, Relating to Taxation**

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Thank you for the opportunity to offer testimony in *strong opposition* of HB 1849 reduces the tax on large cigars from 50% of the wholesale price to \$.50 per large cigar.

The Coalition for a Tobacco Free Hawaii (Coalition) is a program under the Hawaii Public Health Institute working to reduce tobacco use through education, policy and advocacy. Our program consists of over 100 member organizations and 2,000 advocates that work to create a healthy Hawaii through comprehensive tobacco prevention and control efforts.

**Cigars are TOBACCO products.**

Cigar smoking is addictive, and cigar smoke, similar to cigarette smoke, contains toxic and cancer-causing chemicals that are harmful to both smokers and nonsmokers. Cigar smoking causes oral cavity cancers (cancers of the lip, tongue, mouth and throat) and cancers of the larynx, esophagus and lung. There is no safe tobacco product and no safe level of exposure to tobacco smoke.

Although cigarette smoking is declining across the nation, cigar smoking has been increasing. Between 2006 and 2010, cigar use increased nationally by 123%. According to the Department of Health adult cigar use in Hawaii has increased from 3.2% in 2006 to 4.3% in 2010.

**Cigars are under-taxed and less regulated than cigarettes.**

The federal government and almost all of the states across the country under-tax cigars compared to cigarettes. Campaign for Tobacco-Free Kids recommends:

- Match State cigar tax (for both large and small cigars) with the cigarette tax rate
- Raise the cigar tax whenever any other tobacco product tax rates are increased
- Set cigar tax rates as a percentage of their wholesale price
- Eliminate any caps on cigar tax rates
- Ensure no cigarettes can qualify as “cigars” under state law

**HB 1849 would create a loophole for cigars.**

The tobacco industry is notorious for taking advantage of loopholes. Bloomberg News reported that Cheyenne International added spiolite, a clay substance also used in cat litter, to filters to create “heavy weight” cigars and avoid higher taxes. The Coalition is concerned with the



industry's ability to manipulate their product in order to fit the lower tax category. This bill would have the potential to create a loophole for little cigars and cigarillos, which more closely resemble cigarettes and are often flavored and more attractive to youth.

For all the reasons stated above, the Coalition strongly opposes reducing taxes on large cigars. We ask you to remain strong on tobacco control and urge you to hold this bill in committee.

Thank you for the opportunity to testify on this matter.



Jessica Yamauchi, M.A.  
Executive Director

## HOW TO MAKE STATE CIGAR TAX RATES FAIR AND EFFECTIVE

Cigar smoking is deadly and addictive and, just like cigarette smoking, produces toxic secondhand smoke.\* But while cigarette smoking has generally been declining over the past several years, sales of cigars have been rising fast – especially among kids. One reason is that many kids and smokers (and policymakers) still do not realize that cigars are so addictive, harmful, and deadly. But another big reason is that almost every state taxes cigars at a much lower rate than it taxes cigarettes. In fact, Florida and Pennsylvania do not tax cigars at all.

By under-taxing cigars, states lose a lot of revenue. But the failure to tax cigars adequately is also a big public health problem because it keeps cigar prices lower, thereby increasing the number of kids who try cigars and become addicted and reducing the number of adult smokers who quit. In addition, when faced with cigarette tax and price increases, cigarette smokers who might otherwise quit or cutback are often turning to under-taxed, less-expensive cigars, instead. To make matters worse, some cigarettes slip through loopholes in state tax law definitions to qualify as “cigars” and face lower tax rates.

There is no justification for giving cigars any special tax treatment. They are deadly and addictive, and cigarillos and other smaller cigars are often aggressively marketed to new users by having various kid-attractive sweeteners and flavors, such as banana, grape, strawberry, and chocolate. In addition, some people use “blunt” cigars for pot smoking by tapping out a portion of the tobacco and replacing it with marijuana.†

### Improving State Cigar Tax Rates

There are several key steps states can take to make their cigar tax rates more equitable, better protect kids from becoming addicted smokers, prevent tobacco product switching instead of quitting, and increase state revenues.

- **Match the state’s cigar tax rate – for both large and small cigars – to the cigarette tax rate.** For example, a \$2.00 per pack tax on cigarettes roughly equals a 66% of wholesale price cigar tax.
- **Raise the cigar tax rate whenever any other tobacco product tax rates are increased.**
- **Set cigar tax rates as a percentage of their price.** Unlike cigarettes that always come in packs of 20 sticks, cigars come in many different sizes and weights and are sold in many different ways, such as singles, 20-packs, or 5-packs. That makes it difficult to implement an equitable cigar tax based on the package size, or per-cigar, or by weight. But a tax set as a certain percentage of the wholesale price of a cigar or package of cigars ensures that all cigars will have to pay the same flat-tax rate.
- **Eliminate any caps on cigar tax rates.** A cap on state cigar taxes (e.g., no more than \$1.00 per cigar) is just a subsidy for those wealthier smokers who buy and smoke the most expensive brands. By eliminating any existing cap, a state can not only end that subsidy, but also gain new revenue. At the very least, any existing caps on cigar taxes should be increased and indexed to inflation. To hinder below-market sales and predatory pricing, a minimum tax (e.g., 10¢ per cigar) could also be added.
- **Make sure no cigarettes can qualify as “cigars” under state law,** thereby being subject to a lower cigar tax rate and escaping any other restrictions or requirements that apply to cigarettes but not cigars. To reach all cigarettes, all state definitions of “cigarette” should include “any roll of tobacco, however wrapped, that weighs no more than four and a half pounds per thousand, unless it is wrapped in whole tobacco leaf and does not have a filter.”

*Campaign for Tobacco-Free Kids, June 6, 2012 / Ann Boonn*

\* National Cancer Institute (NCI), *Cigars: Health Effects and Trends*, Smoking and Tobacco Control Monograph No. 9, 1998, <http://cancercontrol.cancer.gov/tcrb/monographs/9/index.html>. Baker, F, et al., “Health Risks Associated with Cigar Smoking,” *Journal of the American Medical Association* 284(6):735-740, 2000.

† For more on cigar smoking harms and trends, see the Campaign’s factsheet, *The Rise of Cigars and Cigar-Smoking Harms*, <http://www.tobaccofreekids.org/research/factsheets/pdf/0333.pdf>.

# Teacher's Petition

(And Response to Alleged Cigar Use in Our Schools)

Dear Members of the Hawaii State Legislature,

I am a teacher, and recently I became aware of legislation that could either support, or threaten the livelihood of the Kauai Cigar Company, and other businesses that sell premium cigars in Hawaii.

I would like to say that while I place the health, and safety of our students first, I have not witnessed premium cigars being a product that is either marketed to, or consumed by youth in our schools. Furthermore, every effort should be made to protect our farms, businesses, jobs, and personal freedoms as adults.

I understand that a premium cigar as defined by the Hawaii Cigar Association is a cigar made entirely by hand of all natural tobacco leaf, hand-constructed and hand-wrapped, with no filter or characterizing flavors, and weighing more than four pounds per one thousand cigars.

I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry in Hawaii.

Respectfully Submitted,

Signature: 

Printed Name: Lorna Tresler-Basquez

School: Kauai High School

Grade Level: 9, 11, 12

Email Address: Lorna-Tresler-Basquez@notes.k12.hi.us

Add personal comments here, or attach additional testimony:

*Please email this petition to [les@lbdcoffee.com](mailto:les@lbdcoffee.com), or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**

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I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry in Hawaii.

Respectfully Submitted,

Signature:



Printed Name:

Michael Pearson

School:

Chiefess Kamukahalei <sup>Jriddle</sup> School

Grade Level:

8

Email Address:

Mike\_Pearson@notes.k12.hi.us

Add personal comments here, or attach additional testimony:

Please email this petition to [les@lbdcoffee.com](mailto:les@lbdcoffee.com), or fax to: 808-822-9731

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I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry in Hawaii.

Respectfully Submitted,

Signature:  \_\_\_\_\_

Printed Name: Coley Morkisita \_\_\_\_\_

School: KAPAA HS \_\_\_\_\_ Grade Level: 10 \_\_\_\_\_

Email Address: cmorkisita@gmail.com \_\_\_\_\_

Add personal comments here, or attach additional testimony:

*Please email this petition to [les@lbdcoffee.com](mailto:les@lbdcoffee.com), or fax to: 808-822-9731*

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Respectfully Submitted,

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

School: \_\_\_\_\_

Grade Level: \_\_\_\_\_

Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

*Please email this petition to [les@lbdcoffee.com](mailto:les@lbdcoffee.com), or fax to: 808-822-9731*

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I understand that a premium cigar as defined by the Hawaii Cigar Association is a cigar made entirely by hand of all natural tobacco leaf, hand-constructed and hand-wrapped, with no filter or characterizing flavors, and weighing more than four pounds per one thousand cigars.

I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry in Hawaii.

Respectfully Submitted,

Signature: Doug Super

Printed Name: Doug Super

School: Waimanalo Grade Level: 9<sup>th</sup>-12<sup>th</sup>

Email Address: doug.super@hotmail.com

Add personal comments here, or attach additional testimony:

*Cigars on campus are/would be the least of our concerns.  
I have never seen a student smoking a cigar.*

Please email this petition to [les@lbdcoffee.com](mailto:les@lbdcoffee.com), or fax to: 808-822-9731

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**

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I understand that a premium cigar as defined by the Hawaii Cigar Association is a cigar made entirely by hand of all natural tobacco leaf, hand-constructed and hand-wrapped, with no filter or characterizing flavors, and weighing more than four pounds per one thousand cigars.

I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry in Hawaii.

Respectfully Submitted,

Signature: 

Printed Name: Fawn Perry

School: Kapaa High School

Grade Level: 9-12

Email Address: fawn\_perry@notes.k12.hi.us

Add personal comments here, or attach additional testimony:

Cigars are not marketed to youth and I have never seen or heard of students smoking premium cigars.

Please email this petition to [les@lbdcoffee.com](mailto:les@lbdcoffee.com), or fax to: 808-822-9731

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**

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I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry in Hawaii.

Respectfully Submitted,

Signature: Marjana Helton

Printed Name: MARJANA HELTON

School: Kapaa High School Grade Level: 9-12

Email Address: yougotabkiding@gmail.com

Add personal comments here, or attach additional testimony:

*Please email this petition to [les@lbdcoffee.com](mailto:les@lbdcoffee.com), or fax to: 808-822-9731*

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I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry in Hawaii.

Respectfully Submitted,

Signature: Hari M

Printed Name: Hari Messer

School: Waimea High School

Grade Level: 10-12

Email Address: harimarc@gmail.com

Add personal comments here, or attach additional testimony:

I have seen many things on campus, but never cigars.

*Please email this petition to [les@lbdcoffee.com](mailto:les@lbdcoffee.com), or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

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# Teacher's Petition

(And Response to Alleged Cigar Use in Our Schools)

Dear Members of the Hawaii State Legislature,

I am a teacher, and recently I became aware of legislation that could either support, or threaten the livelihood of the Kauai Cigar Company, and other businesses that sell premium cigars in Hawaii.

I would like to say that while I place the health, and safety of our students first, I have not witnessed premium cigars being a product that is either marketed to, or consumed by youth in our schools. Furthermore, every effort should be made to protect our farms, businesses, jobs, and personal freedoms as adults.

I understand that a premium cigar as defined by the Hawaii Cigar Association is a cigar made entirely by hand of all natural tobacco leaf, hand-constructed and hand-wrapped, with no filter or characterizing flavors, and weighing more than four pounds per one thousand cigars.

I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry in Hawaii.

Respectfully Submitted,

Signature: 

Printed Name: ROSS KAGAWA

School: KAPAA HIGH SCHOOL

Grade Level: 9

Email Address: rkagawa@kauai.gov

Add personal comments here, or attach additional testimony:

*Please email this petition to [les@lbdcoffee.com](mailto:les@lbdcoffee.com), or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

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I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry in Hawaii.

Respectfully Submitted,

Signature: 

Printed Name: Ryan Giegerich

School: Kauikapou

Grade Level: K-12

Email Address: hiryeng@gmail.com

Add personal comments here, or attach additional testimony:

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March 31, 2013

Dear Members of the Hawaii State Legislature,

My name is Shana T. Carvalho, and I am a Hawaii public school teacher at Wilcox Elm. School. Recently, I became aware of legislation that could either support or threaten the livelihood of the Kauai Cigar Company, and other businesses selling premium cigars in our State.

I would like to say that while I place the health and safety of our children and students first, I have not witnessed nor heard of premium cigars being a product that is either marketed to, or consumed by youth in our public schools.

I feel that premium cigars should be regarded as a luxury product that is enjoyed by legal aged adult consumers, and every effort should be made to protect our Island farms, businesses, jobs, and personal freedoms.

I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry.

Sincerely,

STC

Shana T. Carvalho

March 31, 2013

Dear Members of the Hawaii State Legislature,

My name is Kathryn Bailey, and I am a Hawaii public school teacher at Kapaa High School. Recently, I became aware of legislation that could either support or threaten the livelihood of the Kauai Cigar Company, and other businesses selling premium cigars in our State.

I would like to say that while I place the health, and safety of children first, I have not witnessed or have knowledge of premium cigars being a product that is either marketed to, or consumed by youth in our schools.

I feel strongly that premium cigars should be regarded as a luxury product that is enjoyed by legal aged adult consumers, and every effort should be made to protect our Island farms, businesses, jobs, and personal freedoms.

I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry.

Sincerely,

A handwritten signature in cursive script that reads "Kathryn E. Bailey". The signature is written in dark ink and is positioned above the printed name.

Printed Name  
Kathryn Bailey



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I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry in Hawaii.

Respectfully Submitted,

Signature: Anne Torio

Printed Name: Anne Torio

School: Kanuiikapono Grade Level: 4

Email Address: anniewinthrop@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Sarah L. Schoenfeld

Printed Name: Sarah L. Schoenfeld

School: Kanukapuno PCS Grade Level: Student Services Coordinator

Email Address: sischoenfeld@gmail.com

Add personal comments here, or attach additional testimony:

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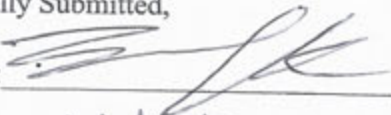
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Respectfully Submitted,

Signature: 

Printed Name: Malia Finazzo-Krueger

School: Kanui Kaponu

Grade Level: K

Email Address: maliafinaz@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  \_\_\_\_\_

Printed Name: Taylor Kiancho

School: Kamukapono PCS Grade Level: 1st

Email Address: taylorctabin@hotmail.com

Add personal comments here, or attach additional testimony:

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I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry in Hawaii.

Respectfully Submitted,

Signature: Shelby E. Dabin

Printed Name: Shelby E. Dabin

School: KanuiKapono PCS Grade Level: 2nd

Email Address: Shelbydabin@hotmail.com

Add personal comments here, or attach additional testimony:

*There is no concern or problem of this nature @ our school at all.*

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I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry in Hawaii.

Respectfully Submitted,

Signature: Taryn Craig

Printed Name: Taryn Craig

School: Kanui Kaponu PCS

Grade Level: 3

Email Address: tarynkatei@gmail.com

Add personal comments here, or attach additional testimony:

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I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry in Hawaii.

Respectfully Submitted,

Signature: Kathryn Winters Smith

Printed Name: Kathryn Winters Smith

School: Kanui Kapono PCS Grade Level: 5

Email Address: Kathrynsmith8@gmail.com

Add personal comments here, or attach additional testimony:

I have not witnessed any cigars at our school, ever.

Please email this petition to [les@lbdcoffee.com](mailto:les@lbdcoffee.com), or fax to: 808-822-9731

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Respectfully Submitted,

Signature: 

Printed Name: LANIE W. WAJAK

School: KANUIKAPONO

Grade Level: ALL

Email Address: KAI Z GONE & HAWAII @ GMAIL . COM

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: 

Printed Name: Mari Yokoi

School: KanuiKapono PCS Grade Level: Administration Support - SASA

Email Address: mari.la.yokoi@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: \_\_\_\_\_

*Jordyn Danner*

Printed Name: \_\_\_\_\_

*Jordyn Danner*

School: \_\_\_\_\_

*Kanui Kaponu*

Grade Level: \_\_\_\_\_

*K-12*

Email Address: \_\_\_\_\_

*jordyn.danner@gmail.com*

Add personal comments here, or attach additional testimony:

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I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry in Hawaii.

Respectfully Submitted,

Signature: Cody Arashiro

Printed Name: Cody Arashiro

School: Kanuiikapoho Grade Level: 6-12

Email Address: Codyarashiro@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

School: \_\_\_\_\_

Grade Level: \_\_\_\_\_

Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: 

Printed Name: Ipo Torio

School: Kanui Kaponu PCS

Grade Level: K-12

Email Address: ipotorio@gmail.com

Add personal comments here, or attach additional testimony:

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I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry in Hawaii.

Respectfully Submitted,

Signature: Martina Hilldorfer

Printed Name: Martina Hilldorfer

School: Kauai CC Grade Level: College

Email Address: martinahilldorfer@yahoo.com

Add personal comments here, or attach additional testimony:

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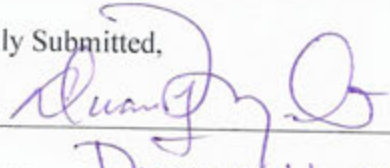
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Respectfully Submitted,

Signature: 

Printed Name: Duane Y. Miyasato

School: Kauai Community College

Grade Level: College

Email Address: duanemiy@hawaii.edu

Add personal comments here, or attach additional testimony:

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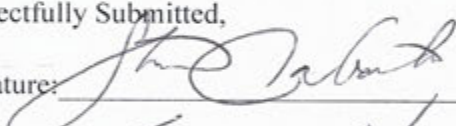
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Respectfully Submitted,

Signature: 

Printed Name: STEVEN NAKATA

School: Kauai Community College Grade Level: \_\_\_\_\_

Email Address: sakatasa@hawaii.edu

Add personal comments here, or attach additional testimony:

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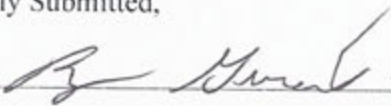
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Respectfully Submitted,

Signature: 

Printed Name: RYAN GERARD

School: KAUAI CC Grade Level: Community College

Email Address: GERARDR@HAWAII.EDU

Add personal comments here, or attach additional testimony:

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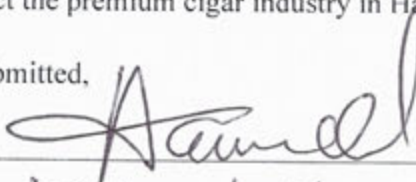
I would like to say that while I place the health, and safety of our students first, I have not witnessed premium cigars being a product that is either marketed to, or consumed by youth in our schools. Furthermore, every effort should be made to protect our farms, businesses, jobs, and personal freedoms as adults.

I understand that a premium cigar as defined by the Hawaii Cigar Association is a cigar made entirely by hand of all natural tobacco leaf, hand-constructed and hand-wrapped, with no filter or characterizing flavors, and weighing more than four pounds per one thousand cigars.

I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry in Hawaii.

Respectfully Submitted,

Signature: \_\_\_\_\_



Printed Name: \_\_\_\_\_

Michael Hannawald

School: \_\_\_\_\_

Kauai Community College

Grade Level: \_\_\_\_\_

Email Address: \_\_\_\_\_

mwh@hawaii.edu

Add personal comments here, or attach additional testimony:

*Please email this petition to [les@lbdcoffee.com](mailto:les@lbdcoffee.com), or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**

# Teacher's Petition

(And Response to Alleged Cigar Use in Our Schools)

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Respectfully Submitted,

Signature: 

Printed Name: CODY CLIFTON

School: Kauai Community College Grade Level: college

Email Address: cclifton@hawaii.edu

Add personal comments here, or attach additional testimony:

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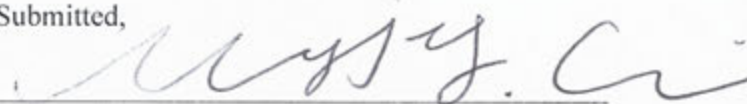
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Respectfully Submitted,

Signature: \_\_\_\_\_



Printed Name: \_\_\_\_\_

Mingjing, Chi

School: \_\_\_\_\_

Kauai Community College

Grade Level: \_\_\_\_\_

College

Email Address: \_\_\_\_\_

mjkoko808@gmail.com

Add personal comments here, or attach additional testimony:

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I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry in Hawaii.

Respectfully Submitted,

Signature: Erin A. Millard

Printed Name: Erin A. Millard

School: Kauai C.C. Grade Level: College

Email Address: emillard@hawaii

Add personal comments here, or attach additional testimony:

*Please email this petition to [les@lbdcoffee.com](mailto:les@lbdcoffee.com), or fax to: 808-822-9731*

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I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry in Hawaii.

Respectfully Submitted,

Signature: 

Printed Name: Steve Taylor

School: Kauai Community College Grade Level: College

Email Address: SVT@hawaii.edu

Add personal comments here, or attach additional testimony:

*There is a difference between a cigars, namely a substantial price ; quality difference. This is too cheap a high to blow This kind of money on it.*

Please email this petition to [les@lbdcoffee.com](mailto:les@lbdcoffee.com), or fax to: 808-822-9731  
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I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry in Hawaii.

Respectfully Submitted,

Signature:

*Joyce Y. Nakahara*

Printed Name:

*Joyce Y. Nakahara*

School:

*Kauai Community College*

Grade Level:

*college*

Email Address:

*jnakahar@hawaii.edu*

Add personal comments here, or attach additional testimony:

*If people can afford to buy premium cigars, they should be well aware of any possible health risks.*

Please email this petition to [les@lbdcoffee.com](mailto:les@lbdcoffee.com), or fax to: 808-822-9731

For More Information on the Hawaii Cigar Association please visit

**[hawaicigarassociation.org](http://hawaicigarassociation.org)**

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Respectfully Submitted,

Signature: 

Printed Name: ALAN BOYES

School: KAAHUNA COMMUNITY COLLEGE

Grade Level: COLLEGE

Email Address: A.BOYES@HAWAII.EDU

Add personal comments here, or attach additional testimony:

*Please email this petition to [les@lbdcoffee.com](mailto:les@lbdcoffee.com), or fax to: 808-822-9731*

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I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry in Hawaii.

Respectfully Submitted,

Signature: 

Printed Name: Brian E. Cronwall

School: KAAI COMMUNITY COLLEGE

Grade Level: \_\_\_\_\_

Email Address: Cronwall@hawaii.edu

Add personal comments here, or attach additional testimony:

*Please email this petition to [les@lbdcoffee.com](mailto:les@lbdcoffee.com), or fax to: 808-822-9731*

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I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry in Hawaii.

Respectfully Submitted,

Signature:  \_\_\_\_\_

Printed Name: Pat McGrath \_\_\_\_\_

School: Kauai Community College \_\_\_\_\_ Grade Level: college \_\_\_\_\_

Email Address: pmcgrath@hawaii.edu \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry in Hawaii.

Respectfully Submitted,

Signature:  \_\_\_\_\_

Printed Name: Loni Delaplaine

School: Kauai Community College Grade Level: Comm. Col.

Email Address: lonidelaplaine@yahoo.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: \_\_\_\_\_

*gdrent*

Printed Name: \_\_\_\_\_

6161 DRENT

School: \_\_\_\_\_

Kauai Community College

Grade Level: \_\_\_\_\_

College

Email Address: \_\_\_\_\_

gdrent@hawaii.edu

Add personal comments here, or attach additional testimony:

*Please email this petition to [les@lbdcoffee.com](mailto:les@lbdcoffee.com), or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**

February 24, 2014

TO: Chair Sylvia Luke and Members of the House Committee on Finance

FROM: Cigar Association of America, Inc.  
(William Goo)

RE: **HB 1849** - Relating to Taxation  
Hearing Date: February 25, 2014  
Time: 2:00 p.m.

My name is William Goo. I represent the Cigar Association of America, Inc. (CAA).

CAA strongly supports the passage of **HB 1849** which would create a tax cap on the sale of large cigars. Under the tax cap concept, the tax on large cigars would be the current ad valorem rate of 50% of the wholesale price of a cigar up to 50 cents per cigar. The effect of a tax cap has actually been an increase in tax revenue not so much because of an increase in the number of cigar consumers or the consumption rate but an increase in consumers purchasing them locally. This concept helps to make the price for large cigars more competitive for local retailers. Tax caps have been implemented in 7 other states - Washington, Oregon, Iowa, Wisconsin, Michigan, Rhode Island, Connecticut and Arkansas. At the federal level, large cigars are taxed at 52.75% of the manufacturer's sales price with a cap of 40.26 cents.

It is respectfully requested that the Committee pass this measure. Thank you for considering this testimony. Due to prior scheduling, I am unable to attend the hearing but would be happy to make myself available to answer any questions or provide additional information if requested.

# hawaiiCigar

ASSOCIATION

## Petition for Support of a Tax Cap, or Flat Rate Tax on Large and Small Cigars

Dear Hawai'i Legislators:

We encourage you to place a tax cap, or flat rate tax of 50 cents on large cigars and 16 cents on small cigars in order to:

- Protect businesses and jobs that support the sale of not only locally grown cigars but also premium, handmade cigars. The current 50 percent unlimited tax negatively impacts our economy.
- Create fairness and help Hawai'i cigar retailers who pay their taxes, compete with mail-order businesses that sell cigars within Hawai'i without paying taxes and whose customers do not file usage taxes.
- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: *Harry Matsuda Sr.* Printed Name: HARRY MATSUDA SR.

Business Name (if applicable): RETIRED

Street Address: 1105 Puuua St. City: HAICAWA State: HI

Telephone: 573-1136 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**

# hawaiiCigar

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: Chris Maxwell Printed Name: Christopher Maxwell

Business Name (if applicable): Tobacco's of Hawaii

Street Address: P.O. Box 342 City: Haleiwa State: HI

Telephone: 808-510-7086 Email Address: christopherthebartendermaxwell@gmail.com

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: smazbanian Digitally signed by smazbanian, DN: cn=smazbanian, o=Hawaii Cigar Association, ou=Hawaii Cigar Association, email=smazbanian@hawaii cigarassociation.org Printed Name: Shahz Mazbanian

Business Name (if applicable): \_\_\_\_\_

Street Address: 1140 Kingridge Way City: Glendale State: Ca

Zip: 91206 Telephone: 818-649-0156 Email Address: Shahz.Mazbanian@hotmail.com

Add personal comments here, or attach additional testimony:

No new taxes!

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

[hawaiicigarassociation.org](http://hawaiicigarassociation.org)

Submit



# hawaiiCigar

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Respectfully Submitted,

Signature: Erik A. McKeon

Printed Name: Erik A. McKeon

Business Name (if applicable): \_\_\_\_\_

Street Address: 8787 W. Cornell Ave. #3 City: Lakewood State: CO

Telephone: (303) 594-7503 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:  Printed Name: Patrick M. McInerney

Business Name (if applicable): FRESH ROSE SALON

Street Address: 475 East Rd City: Honolulu State: HI

Telephone: 808-591-7151 Email Address: patrickm@ejl-gc.com

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**

# hawaiiCigar

## ASSOCIATION

### Petition for Support of a Tax Cap, or Flat Rate Tax on Large Cigars by Amending SB233

Dear Hawai'i Legislators:

We encourage you to amend SB233 and place a tax cap or flat rate tax of \$.50 on premium large cigars in order to:

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: \_\_\_\_\_

Date: 03/02/12

Print name: BOBBIE MILLER

Business Name (if applicable): MEYDAY GRAPHICS

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**

# hawaiiCigar ASSOCIATION

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Respectfully Submitted,

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Business Name (if applicable): \_\_\_\_\_

Street Address: \_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_

Telephone: \_\_\_\_\_

Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

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Respectfully Submitted,

Signature:

*Denise Mitchem*

Printed Name:

*Denise Mitchem*

Business Name (if applicable): \_\_\_\_\_

Street Address:

*151-102 Wai Ct*

City:

*Wahiawa*

State:

*HI*

Telephone:

*808-888-7831*

Email Address:

*dmitchem@gmail.com*

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Mitchem

Business Name (if applicable): \_\_\_\_\_

Street Address: \_\_\_\_\_

City: \_\_\_\_\_

State: HI

Telephone: \_\_\_\_\_

Email Address: \_\_\_\_\_

888-7830

JJ Mitchem@gmail.com

Add personal comments here, or attach additional testimony:

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For More Information on the Hawaii Cigar Association please visit

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# hawaiiCigar

ASSOCIATION

## Petition for Support of a Tax Cap, or Flat Rate Tax on Large and Small Cigars

Dear Hawai'i Legislators:

We encourage you to place a tax cap, or flat rate tax of 50 cents on large cigars and 16 cents on small cigars in order to:

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- Create fairness and help Hawai'i cigar retailers who pay their taxes, compete with mail-order businesses that sell cigars within Hawai'i without paying taxes and whose customers do not file usage taxes.
- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:  Printed Name: Dan Miyahira

Business Name (if applicable): \_\_\_\_\_

Street Address: 45-566 Keweenaw St City: Kaneohe State: HI 96744

Telephone: 375-4080 Email Address: Dmiyahira@gmail.com

Add personal comments here, or attach additional testimony:

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# hawaiiCigar

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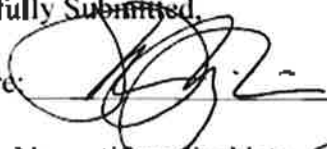
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: Mark Miyahira

Business Name (if applicable): SWAM (Shirone's Wine & More)

Street Address: 481277 Kauhuna of Hwy

City: Aiea

State: HI

Telephone: 808-487-7926

Email Address: info@swamwine.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: 

Printed Name: Anthony James Morris

Business Name (if applicable): \_\_\_\_\_

Street Address: 204 Puuina St

City: Honolulu

State: HI

Telephone: 808 572 2878

Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: 

Printed Name: W. Merton

Business Name (if applicable): \_\_\_\_\_

Street Address: 584 Akolea St.

City: Wailuku

State: HI

Telephone: 808-262-7444

Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: TRACY MIZOTA

Mizota

Business Name (if applicable): \_\_\_\_\_

Street Address: 2165 B 10<sup>th</sup> AVE City: HONOLULU State: HI

Telephone: (808) 227-6900 Email Address: tm\_@hotmail.com

Add personal comments here, or attach additional testimony: tm\_@hotmail.com

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Respectfully Submitted,

Signature: 

Printed Name: Keith Nakagawa

Business Name (if applicable): \_\_\_\_\_

Street Address: 3669-B Woodlawn Dr City: Honolulu State: HI

Telephone: (808) 351-6766 Email Address: calabashtheband@yahoo.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: ALBERT KIRKPATRICK

Business Name (if applicable): \_\_\_\_\_

Street Address: P.O. Box 21111 City: Honolulu State: HI

Telephone: 757 3461 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: [Handwritten Signature] Printed Name: CARRETT W. MARINO

Business Name (if applicable): MAVE BREWING Co.

Street Address: 910 HENOPELELANE City: LAHONA State: HI

Telephone: 808-661-6205 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:  Printed Name: David Andrew Nisbet

Business Name (if applicable): \_\_\_\_\_

Street Address: 13-3606 Nohau St City: Pahoa State: HI

Zip: 96778 Telephone: 808-965-6952 Email Address: nisbet1@yahoo.com

Add personal comments here, or attach additional testimony:

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**Submit**

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: Darlene Nishimura Printed Name: Darlene Nishimura

Business Name (if applicable): Martin & MacArthur

Street Address: 1815 Kaha'i Street City: Honolulu State: HI

Telephone: 845-6633 Email Address: darlene@martinandmacarthur.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: [Handwritten Signature] Printed Name: FRED OGASAWARA

Business Name (if applicable): N/A

Street Address: 498 POULANI DR City: WAILUKU State: HI

Telephone: 881-4710 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: [Handwritten Signature] Printed Name: JAMES Y. [Handwritten Name]

Business Name (if applicable): \_\_\_\_\_

Street Address: 2101 N. WILSON AVE City: HONOLULU State: HI

Telephone: 488-5264 Email Address: \_\_\_\_\_

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Respectfully Submitted,

Signature: Noah Orin Printed Name: NOAH ORIAN

Business Name (if applicable): \_\_\_\_\_

Street Address: 510 IMI PL #202 City: WAILUKU State: HI

Telephone: \_\_\_\_\_ Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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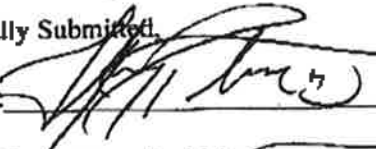
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Respectfully Submitted,

Signature: 

Printed Name: Tiffany Palmer

Business Name (if applicable): \_\_\_\_\_

Street Address: 10545 Washington

City: Saint Joseph

State: MO

Zip: 64504

Telephone: (816) 273-2011

Email Address: turbagestimo.claw@hotmail.com

Add personal comments here, or attach additional testimony:



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# hawaiiCigar

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Respectfully Submitted,

Signature: Vanessa Patao Printed Name: Vanessa Patao

Business Name (if applicable): Elkair Maui Golf Club

Street Address: 1345 Piilani Hwy. City: Kihui State: HI

Telephone: \_\_\_\_\_ Email Address: patao@elkairmauigolfclub.com

Add personal comments here, or attach additional testimony:

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: *Patrick Patterson* Printed Name: Patrick Patterson  
 Business Name (if applicable): LAVA JAVA COFFEE ROASTERS  
 Street Address: 1941 South Kellum City: Kaunohou State: HI  
 Telephone: (808) 283-5674 Email Address: 1)PATRICK2@HAWAIIIDE.COM

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:



Printed Name:

Robert Pendarvis

Business Name (if applicable):

Pendarvis Manufacturing

Street Address:

1808 N American St

City:

Anaheim

State:

CA

Zip:

92801

Telephone:

303-827-6245

Email Address:

robpendr13@yahoo.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Sue Pendarvis Printed Name: Sue Pendarvis

Business Name (if applicable): \_\_\_\_\_

Street Address: 250 S Rose Dr 59 City: Placentia State: CA

Zip: 92870 Telephone: 303-775-6565 Email Address: suebob1124@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: 

Printed Name: Dawn C. Porter

Business Name (if applicable): \_\_\_\_\_

Street Address: 90 Manaina St

City: Pukalani

State: HI

Telephone: \_\_\_\_\_

Email Address: \_\_\_\_\_

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Respectfully Submitted,

Signature: *Leana Porter*

Printed Name: Leana Porter

Business Name (if applicable): \_\_\_\_\_

Street Address: 241 Kumuia St

City: Hon

State: HI

Telephone: Cell 2-249-166

Email Address: leana.porter@hivisible.com

Add personal comments here, or attach additional testimony:

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: Ioane Peters

Business Name (if applicable): \_\_\_\_\_

Street Address: P.O. box 1794

City: Kahului

State: HI

Telephone: \_\_\_\_\_

Email Address: ioanep@yahoo.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: 

Printed Name: WILLIAM P. A. PIETER

Business Name (if applicable): \_\_\_\_\_

Street Address: P.O. Box 246656 City: Hono Lulu State: HI

Telephone: 497-6564 Email Address: WRAPCPA@AOL.COM

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# hawaiiCigar

ASSOCIATION

## Petition for Support of a Tax Cap, or Flat Rate Tax on Large and Small Cigars

Dear Hawai'i Legislators:

We encourage you to place a tax cap, or flat rate tax of 50 cents on large cigars and 16 cents on small cigars in order to:

- Protect businesses and jobs that support the sale of not only locally grown cigars but also premium, handmade cigars. The current 50 percent unlimited tax negatively impacts our economy.
- Create fairness and help Hawai'i cigar retailers who pay their taxes, compete with mail-order businesses that sell cigars within Hawai'i without paying taxes and whose customers do not file usage taxes.
- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:

*Mel Piliou*

Printed Name:

*Mel Piliou*

Business Name (if applicable):

Street Address:

*45-537 F Palia Rd* City: *Kaneohe* State: *HI*

Telephone:

*351-2862*

Email Address:

*mepiliou@yahoo.com*

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**

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Respectfully Submitted,

Signature: **Trevyn Pless**

Digitally signed by Trevyn Pless  
DN: cn=Trevyn Pless, o=LBD Coffee, ou=  
LBD Coffee, email=trevyn@lbdcoffee.com, c=US

Printed Name: Trevyn Pless

Business Name (if applicable): LBD Coffee

Street Address: 5353 Kiloaia Street

City: Kapaa

State: HI

Zip: 96746

Telephone: 8086358640

Email Address: tpless@lbdcoffee.com

Add personal comments here, or attach additional testimony:

I wholeheartedly agree with this petition and its goal of taxing cigar sales fairly

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**Submit**

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Respectfully Submitted,

Signature: [Handwritten Signature] Printed Name: Aaron Pallas

Business Name (if applicable): \_\_\_\_\_

Street Address: 3602 Pickett City: Saint Joseph State: MO

Zip: 64503 Telephone: 816.696.3297 Email Address: Aaron.Craig.Pallas@gmail.com

Add personal comments here, or attach additional testimony:

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# hawaiiCigar

ASSOCIATION

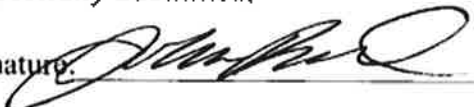
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Respectfully Submitted,

Signature: 

Printed Name: John Prebuda

Business Name (if applicable): \_\_\_\_\_

Street Address: 855 Makani Way, Apt 405 City: Hon State: HI

Telephone: 947-0755 Email Address: jprebuda1@hi.com

947-0755

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Brenda Rego Printed Name: Brenda Rego

Business Name (if applicable): Waikea Old Blue

Street Address: 120 Kanihiki St City: Kanihiki State: HI

Telephone: 879-2530 Email Address: brego@waikeaoldblue.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: 

Printed Name: Michael Ryz

Business Name (if applicable): \_\_\_\_\_

Street Address: 1942 MAKAKALA Pkwy City: WAILUKU State: HI

Telephone: 808.557.7481 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Paul Richards

Printed Name: Paul Richards

Business Name (if applicable): \_\_\_\_\_

Street Address: 98-402 Koaunoa Ln <sup>1716</sup> City: Aiea State: HI

Telephone: 233-8784 Email Address: parichards@ale@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Business Name (if applicable): \_\_\_\_\_

Street Address: 435 WILSON ST City: HONOLULU State: HI

Telephone: 808 542 0691 Email Address: difference54@aol.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:

Printed Name:

JAMES RODRIGUEZ

Business Name (if applicable):

NAPILI MARKET

Street Address:

5895 Napili Hou St

City:

State:

Telephone:

Email Address:

NAPILI MARKET #04  
5005 Napili Hou Street  
Lahaina, HI 96761

Add personal comments here, or attach additional testimony:

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: CLAY ROBERTS

Business Name (if applicable): CRESS, INC

Street Address: 4594 HIAWAS ROAD City: SUNRISE State: FL

Zip: 33351 Telephone: 954 572 9400 Email Address: CLRTUI@hd.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: 

Printed Name: AUSTIN RODERICK

Business Name (if applicable): \_\_\_\_\_

Street Address: 1007 MARATHON ROAD City: WAILUKU State: HI

Telephone: 976-313-7897 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: David Sable  Printed Name: David L. Sable

Business Name (if applicable): \_\_\_\_\_

Street Address: 6202A Kawaihau Rd. City: Kapaa State: HI

Zip: 96746 Telephone: 808-823-8323 Email Address: dsable@hawaii.cigars

Add personal comments here, or attach additional testimony:

1. A high tax on tobacco/cigar producers in HI is counterproductive to the important goals of supporting local farmers and developing a self-sustaining economy in HI. A small tax is appropriate, similar to a few other states, but a high tax will ruin local businesses.
2. It must be recognized that large and premium cigars are different from cigarettes! These are enjoyed in small quantities and have not been proven to have the same medical risks as cigarettes!

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**Submit**



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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: *Codee Santos* Printed Name: *Codee Santos*

Business Name (if applicable): \_\_\_\_\_

Street Address: *541 Iini way* City: *Wahiye* State: *HI*

Telephone: *269-2437* Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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**hawaicigarassociation.org**

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Respectfully Submitted,

Signature: Mike Seckinger Printed Name: Mike Seckinger

Business Name (if applicable): DHS

Street Address: \_\_\_\_\_ City: Kahului State: HI

Telephone: 215-969-8136 Email Address: mjseckinger@hotmail.com

Add personal comments here, or attach additional testimony:

*No taxation without representation!*

Please leave this petition with retailer for collection, or fax to: 808-822-9731

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**

# hawaiiCigar

## ASSOCIATION

### Petition for Support of a Tax Cap, or Flat Rate Tax on Large Cigars by Amending SB233

Dear Hawai'i Legislators:

We encourage you to amend SB233 and place a tax cap or flat rate tax of \$.50 on premium large cigars in order to:

- Protect businesses and jobs that support the sale of not only locally grown cigars but also premium, handmade cigars. The current 50 percent unlimited tax negatively impacts our economy.
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Respectfully Submitted,

Signature:  Date: 13 SEPT 12

Print name: JUSTIN BRYANT FLOOD

Business Name (if applicable): MAZ (ES) FLOOD

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

*Jeff Sessler*

JEFF SESSLER

Business Name (if applicable): \_\_\_\_\_

Street Address: \_\_\_\_\_

50 UEVAU ST. Apt. 206

City: \_\_\_\_\_

KAHULUI

State: \_\_\_\_\_

HI

Telephone: \_\_\_\_\_

(206) 369-6140

Email Address: \_\_\_\_\_

JCSHAWKS@HOTMAIL.COM

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Business Name (if applicable): \_\_\_\_\_

Street Address: \_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_

Telephone: \_\_\_\_\_

Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Z. Sim Printed Name: Zenaida Sim

Business Name (if applicable): \_\_\_\_\_

Street Address: 1950 Alani Dr. City: Honolulu State: HI

Telephone: \_\_\_\_\_ Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:

*Louis A. Smith*

Printed Name:

*Louis A. Smith*

Business Name (if applicable):

*L.S. Custom Rods*

Street Address:

*1121 Pookai*

City:

*Makawao*

State:

*Hi*

Telephone:

*2-81-5682*

Email Address:

*L.S. Bonheur@yahoo.com*

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Lugene Souza-Bulger Printed Name: Lugene Souza-Bulger

Business Name (if applicable): \_\_\_\_\_

Street Address: 105 Kunaloha St city: Katuluhi State: Hi

Telephone: 808-893-0451 Email Address: tb15thgreen@aol.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: STANCIU

Business Name (if applicable): EVERYTHING CAN

Street Address: \_\_\_\_\_ City: PAIA State: H I

Telephone: 808/281-3244 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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## ASSOCIATION

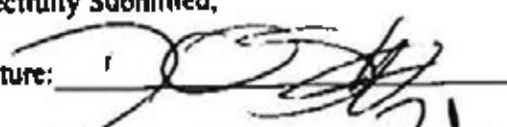
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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:  Printed Name: Dean Sturman  
 Business Name (if applicable): Rodco General Store  
 Street Address: 1847 S Kihikihi Rd City: Kihikihi State: HI  
 Telephone: (808) 633-4440 Email Address: dean@rodco-generalstore.com

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**

# hawaiiCigar

ASSOCIATION

## Petition for Support of a Tax Cap, or Flat Rate Tax on Large and Small Cigars

Dear Hawai'i Legislators:

We encourage you to place a tax cap, or flat rate tax of 50 cents on large cigars and 16 cents on small cigars in order to:

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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: Wade T. Seginoto

Printed Name: Wade T Seginoto

Business Name (if applicable): \_\_\_\_\_

Street Address: 146 Awaiki Dr City: Makani State: H

Telephone: (808) 870-0628 Email Address: wade@edinspowerful.com

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

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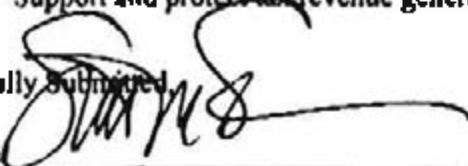
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted

Signature



Printed Name:

SCOTT M SUDA

Business Name (if applicable):

Street Address:

797 MAHEALANI

City:

KIHEI

State:

HI

Telephone:

Email Address:

Add personal comments here, or attach additional testimony:

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted

Signature:



Printed Name:

MICHAEL A. TAM

Business Name (if applicable):

MARTIN & MCCARTHER

Street Address:

1815 KAHAI ST

City:

HONOLULU

State:

HI 96819

Telephone:

845-6688

Email Address:

michael@martina.mccarthur.com

Add personal comments here, or attach additional testimony:

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: James Tamashka

Printed Name: James Tamashka

Business Name (if applicable): \_\_\_\_\_

Street Address: P 246 Pappalardo

City: Kaunohi

State: HI

Telephone: 871 7955

Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: Tom Tanaka Printed Name: Tom Tanaka

Business Name (if applicable): \_\_\_\_\_

Street Address: 248 Chap St City: Kahului State: HI

Telephone: 877-6710 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: Coryn Tanaka

Business Name (if applicable): \_\_\_\_\_

Street Address: 1268 Kalaniana'olaha St

City: Hon

State: HI

Telephone: \_\_\_\_\_

Email Address: ribbon-lee@hotmail.com

Add personal comments here, or attach additional testimony:

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: Troy Tanaka Printed Name: Troy Tanaka

Business Name (if applicable): \_\_\_\_\_

Street Address: 1222 Lunalilo Home Ed. City: Honolulu State: HI

Telephone: 809 549 7818 Email Address: Troytanaka@gmail.com

Add personal comments here, or attach additional testimony:

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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: Kenneth TAVARES

Business Name (if applicable): \_\_\_\_\_

Street Address: 787 PAHIAO PLACE

City: MAKAWAO State: HI

Telephone: (808) 344-2334

Email Address: Ken85649@aol.com

Add personal comments here, or attach additional testimony:

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For More Information on the Hawaii Cigar Association please visit

**[hawaicigarassociation.org](http://hawaicigarassociation.org)**

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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: Gary Taylor Printed Name: GARY TAYLOR

Business Name (if applicable): \_\_\_\_\_

Street Address: 2463 Kuluwa Av City: Hon State: HI

Telephone: 699-5247 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Robert Tetak Printed Name: ROBERT TETAK

Business Name (if applicable): \_\_\_\_\_

Street Address: 55 3419 PULUMAMU City: HAWAII State: HI

Telephone: (916) 995-1521 Email Address: DR. hana-aloah@VERIZON.net  
MOBILE

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Michael Tierney

Printed Name: Michael Tierney

Business Name (if applicable): \_\_\_\_\_

Street Address: 9616 Lane Horsecity Dr. Las Vegas State: NV

Telephone: 702-338-4919 Email Address: ~~XXXXXXXXXXXXXXXXXXXX~~  
Tierney1911@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: 

Printed Name: Ruben Torres Jr

Business Name (if applicable): US Army

Street Address: 2295 Elouist

City: Wahiawa

State: HI

Telephone: (808) 888-2289

Email Address: rubtor12@yahoo.com

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**

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Respectfully Submitted,

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Business Name (if applicable): \_\_\_\_\_

Street Address: \_\_\_\_\_

City: \_\_\_\_\_

State: HI

Telephone: 808 561 5174

Email Address: richardmillertravisthe2nd@gmail.com

Add personal comments here, or attach additional testimony:

Please lower cigar taxes in Hawaii to a max 50¢ per cigar

Please leave this petition with retailer for collection, or fax to: 808-822-9731

For More Information on the Hawaii Cigar Association please visit

[hawaiicigarassociation.org](http://hawaiicigarassociation.org)

# hawaiiCigar

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Respectfully Submitted,

Signature:

*Krystle Tuliaupuni*

Printed Name:

*Krystle Tuliaupuni*

Business Name (if applicable):

Street Address:

*P.O. Box 95*

City:

*Wailuku*

State:

*HI*

Telephone:

*808-278-8271*

Email Address:

*reguentha@hotmail.com*

Add personal comments here, or attach additional testimony:

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:  Printed Name: GREG TURFETA

Business Name (if applicable): \_\_\_\_\_

Street Address: 644 KAHOMANUA City: WAILUKU State: HI

Telephone: (808) 344-8514 Email Address: gturfeta@gmail.com

Add personal comments here, or attach additional testimony:

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: \_\_\_\_\_

Printed Name: Joshua Unich

Business Name (if applicable): \_\_\_\_\_

Street Address: 199 New Montgomery St City: San Francisco State: CA

Telephone: 805 512-0033 Email Address: JoshuaUnich@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:

*Melissa A. Calley*

Printed Name:

*Melissa Calley*

Business Name (if applicable):

Street Address:

*1089 Uhiu Rd.*

City:

*Makawao*

State:

*HI 96768*

Telephone:

*573 2527*

Email Address:

Add personal comments here, or attach additional testimony:

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: Martin Valleza

Business Name (if applicable): \_\_\_\_\_

Street Address: 4243 Co Rd K City: Orland State: CA

Telephone: 530 592 8213 Email Address: mvalleza530@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Jeffrey Valoria Printed Name: Jeffrey Valoria

Business Name (if applicable): Health Strategy Partners

Street Address: 1049 Kapiolani Dr. City: Honolulu State: HI

Telephone: 929-5107 Email Address: jeffvaloria@yahoo.com

Add personal comments here, or attach additional testimony:

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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:  Printed Name: Robert M.K. Vickers, J.

Business Name (if applicable): \_\_\_\_\_

Street Address: 2580 Lem: Pl. City: Honolulu State: HI

Telephone: 808 357-0576 Email Address: poipoundak@aol.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Business Name (if applicable): \_\_\_\_\_

Street Address: \_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_

Telephone: \_\_\_\_\_

Email Address: \_\_\_\_\_

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: Bruce Villers Printed Name: BRUCE VILLERS

Business Name (if applicable): NONE

Street Address: 1311 WARD AVE City: Hon State: HI

Telephone: 492-4049 Email Address: 1311 WARD AVE Hon HI 96813  
unit 410

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**



# hawaiiCigar

ASSOCIATION

## Petition for Support of a Tax Cap, or Flat Rate Tax on Large and Small Cigars

Dear Hawai'i Legislators:

We encourage you to place a tax cap, or flat rate tax of 50 cents on large cigars and 16 cents on small cigars in order to:

- Protect businesses and jobs that support the sale of not only locally grown cigars but also premium, handmade cigars. The current 50 percent unlimited tax negatively impacts our economy.
- Create fairness and help Hawai'i cigar retailers who pay their taxes, compete with mail-order businesses that sell cigars within Hawai'i without paying taxes and whose customers do not file usage taxes.
- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: CRAIG VITALE

Business Name (if applicable): \_\_\_\_\_

Street Address: 1132 MAPUNA ST.

City: KAILUA

State: HI

Telephone: 284-9515

Mapuna  
Email Address: VITALEC@HAWAII.RR.COM

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**

# hawaiiCigar ASSOCIATION

## Petition for Support of a Tax Cap, or Flat Rate Tax on Large and Small Cigars

Dear Hawai'i Legislators:

We encourage you to place a tax cap, or flat rate tax of 50 cents on large cigars and 16 cents on small cigars in order to:

- Protect businesses and jobs that support the sale of not only locally grown cigars but also premium, handmade cigars. The current 50 percent unlimited tax negatively impacts our economy.
- Create fairness and help Hawai'i cigar retailers who pay their taxes, compete with mail-order businesses that sell cigars within Hawai'i without paying taxes and whose customers do not file usage taxes.
- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: \_\_\_\_\_

Printed Name: D. HAWAIIAN

Business Name (if applicable): \_\_\_\_\_

Street Address: 42-407 KOLEIAU

City: KANAWAHE State: HI

Telephone: \_\_\_\_\_

Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**

# hawaiiCigar

## Petition for Support of a Tax Cap, or Flat Rate Tax on Large and Small Cigars

Dear Hawai'i Legislators:

We encourage you to place a tax cap, or flat rate tax of 50 cents on large cigars and 16 cents on small cigars in order to:

- Protect businesses and jobs that support the sale of not only locally grown cigars but also premium, handmade cigars. The current 50 percent unlimited tax negatively impacts our economy.
- Create fairness and help Hawai'i cigar retailers who pay their taxes, compete with mail-order businesses that sell cigars within Hawai'i without paying taxes and whose customers do not file usage taxes.
- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: **Garrett Ward** Digitally signed by Garrett Ward  
DN: cn=Garrett Ward, o=Hawaii Cigar Association, email=garrett@hawaii-cigar.com, c=US Printed Name: Garrett Ward

Business Name (if applicable): PCFI Group

Street Address: 5353 Olupua Street City: Kapaa State: HI

Zip: 96746 Telephone: 8086356631 Email Address: kapakoa@gmail.com

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**

**Submit**

# hawaiiCigar

## ASSOCIATION

### Petition for Support of a Tax Cap, or Flat Rate Tax on Large Cigars by Amending SB233

Dear Hawai'i Legislators:

We encourage you to amend SB233 and place a tax cap or flat rate tax of \$.50 on premium large cigars in order to:

- Protect businesses and jobs that support the sale of not only locally grown cigars but also premium, handmade cigars. The current 50 percent unlimited tax negatively impacts our economy.
- Create fairness and help Hawai'i cigar retailers who pay their taxes, compete with mail-order businesses that sell cigars within Hawai'i without paying taxes and whose customers do not file usage taxes.
- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Date: 3-2-12

Print name: Guy Wafarui

Business Name (if applicable): \_\_\_\_\_

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**

# hawaiiCigar

ASSOCIATION

## Petition for Support of a Tax Cap, or Flat Rate Tax on Large and Small Cigars

Dear Hawai'i Legislators:

We encourage you to place a tax cap, or flat rate tax of 50 cents on large cigars and 16 cents on small cigars in order to:

- Protect businesses and jobs that support the sale of not only locally grown cigars but also premium, handmade cigars. The current 50 percent unlimited tax negatively impacts our economy.
- Create fairness and help Hawai'i cigar retailers who pay their taxes, compete with mail-order businesses that sell cigars within Hawai'i without paying taxes and whose customers do not file usage taxes.
- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: Andrew WATT

Business Name (if applicable): \_\_\_\_\_

Street Address: P.O. Box 403

City: MAKAWAO

State: HI

Telephone: (808) 283-9860

Email Address: ajwatt@yahoo.com

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**

# hawaiiCigar

ASSOCIATION

## Petition for Support of a Tax Cap, or Flat Rate Tax on Large and Small Cigars

Dear Hawai'i Legislators:

We encourage you to place a tax cap, or flat rate tax of 50 cents on large cigars and 16 cents on small cigars in order to:

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- Create fairness and help Hawai'i cigar retailers who pay their taxes, compete with mail-order businesses that sell cigars within Hawai'i without paying taxes and whose customers do not file usage taxes.
- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:



Printed Name:

Matt Ware

Business Name (if applicable):

Street Address:

758 Kapahulu

City:

Honolulu

State:

H.

Telephone:

779-6964

Email Address:

ware.matt@hotmail.com

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**

# hawaiiCigar

ASSOCIATION

## Petition for Support of a Tax Cap, or Flat Rate Tax on Large and Small Cigars

Dear Hawai'i Legislators:

We encourage you to place a tax cap, or flat rate tax of 50 cents on large cigars and 16 cents on small cigars in order to:

- Protect businesses and jobs that support the sale of not only locally grown cigars but also premium, handmade cigars. The current 50 percent unlimited tax negatively impacts our economy.
- Create fairness and help Hawai'i cigar retailers who pay their taxes, compete with mail-order businesses that sell cigars within Hawai'i without paying taxes and whose customers do not file usage taxes.
- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:  Printed Name: TIM A. WILLIAMS

Business Name (if applicable): FULL MOON SWIM FNC

Street Address: PO BOX 1831 City: WAILUKU State: HI

Telephone: 808 276-2323 Email Address: WILLIAMSTB13@HAWAII.RR.COM

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**

# hawaiiCigar ASSOCIATION

## Petition for Support of a Tax Cap, or Flat Rate Tax on Large and Small Cigars

Dear Hawai'i Legislators:

We encourage you to place a tax cap, or flat rate tax of 30 cents on large cigars and 16 cents on small cigars in order to:

- Protect businesses and jobs that support the sale of not only locally grown cigars but also premium, handmade cigars. The current 50 percent unlimited tax negatively impacts our economy.
- Create fairness and help Hawai'i cigar retailers who pay their taxes, compete with mail-order businesses that sell cigars within Hawai'i without paying taxes and whose customers do not file usage taxes.
- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: *Jerry D. Winn* Printed Name: JERRY WINN

Business Name (if applicable): \_\_\_\_\_

Street Address: 461 Olele Point Rd City: Port Ludlow State: WA

Zip: 98365 Telephone: 360-774-6720 Email Address: jerry@jerrybilt.com

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**hawaiicigarassociation.org**





# hawaiiCigar

ASSOCIATION

## Petition for Support of a Tax Cap, or Flat Rate Tax on Large and Small Cigars

Dear Hawai'i Legislators:

We encourage you to place a tax cap, or flat rate tax of 50 cents on large cigars and 16 cents on small cigars in order to:

- Protect businesses and jobs that support the sale of not only locally grown cigars but also premium, handmade cigars. The current 50 percent unlimited tax negatively impacts our economy.
- Create fairness and help Hawai'i cigar retailers who pay their taxes, compete with mail-order businesses that sell cigars within Hawai'i without paying taxes and whose customers do not file usage taxes.
- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: Jeremy Wong

Business Name (if applicable): \_\_\_\_\_

Street Address: 3267 Palisoli St. City: Honolulu State: HI

Telephone: 808 342 3922 Email Address: jeremy.wong@hawaii-cigar.com

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**

# hawaiiCigar

## ASSOCIATION

### Petition for Support of a Tax Cap, or Flat Rate Tax on Large and Small Cigars

Date: 4.10.2012

Dear Hawai'i Legislators:

We encourage you to place a tax cap, or flat rate tax of 50 cents on large cigars and 16 cents on small cigars in order to:

- Protect businesses and jobs that support the sale of not only locally grown cigars but also premium, handmade cigars. The current 50 percent unlimited tax negatively impacts our economy.
- Create fairness and help Hawai'i cigar retailers who pay their taxes, compete with mail-order businesses that sell cigars within Hawai'i without paying taxes and whose customers do not file usage taxes.
- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully submitted,

Signature

Stanford K. Wong

Printed Name

STANFORD K. WONG

Street Address

99-7511 Kapiolani Pl.

City

Volcano

State

HI

Telephone

(808) 442-7271

Email Address

SWONG48@hawaii.cigars.com

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaicigarassociation.org](http://hawaicigarassociation.org)**

# hawaiiCigar ASSOCIATION

## Petition for Support of a Tax Cap, or Flat Rate Tax on Large and Small Cigars

Dear Hawai'i Legislators:

We encourage you to place a tax cap, or flat rate tax of 50 cents on large cigars and 16 cents on small cigars in order to:

- Protect businesses and jobs that support the sale of not only locally grown cigars but also premium, handmade cigars. The current 50 percent unlimited tax negatively impacts our economy.
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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: Gerald Yacks Printed Name: Gerald Yacks

Business Name (if applicable): Foodland Farms

Street Address: 345 Keawe St. City: Haleiwa State: HI

Telephone: 808-269-3020 Email Address: gyacks@excite.com

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**hawaicigarassociation.org**

# hawaiiCigar

ASSOCIATION

## Petition for Support of a Tax Cap, or Flat Rate Tax on Large and Small Cigars

Dear Hawai'i Legislators:

We encourage you to place a tax cap, or flat rate tax of 50 cents on large cigars and 16 cents on small cigars in order to:

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- Create fairness and help Hawai'i cigar retailers who pay their taxes, compete with mail-order businesses that sell cigars within Hawai'i without paying taxes and whose customers do not file usage taxes.
- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: JOHN B. YAMAMOTO

Business Name (if applicable): \_\_\_\_\_

Street Address: 35 M. K. OLA ST. City: MAIKAHOE State: HI

Telephone: 870-1277 Email Address: NIGHTMEREHUNTER@AOL.COM

Add personal comments here, or attach additional testimony:

ENOUGH TAXING ON TOBACCO...

Please leave this petition with retailer for collection, or fax to: 808-822-9731

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**

# hawaiiCigar

ASSOCIATION

## Petition for Support of a Tax Cap, or Flat Rate Tax on Large and Small Cigars

Dear Hawai'i Legislators:

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- Create fairness and help Hawai'i cigar retailers who pay their taxes, compete with mail-order businesses that sell cigars within Hawai'i without paying taxes and whose customers do not file usage taxes.
- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:  Printed Name: Ryan J. Sustineo

Business Name (if applicable): \_\_\_\_\_

Street Address: P.O. Box 952 City: Waialua State: HI

Telephone: 281-4861 Email Address: ryan@hawaii-ca.com

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**

# hawaiiCigar

ASSOCIATION

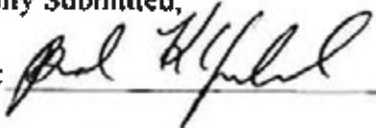
## Petition for Support of a Tax Cap, or Flat Rate Tax on Large and Small Cigars

Dear Hawai'i Legislators:

We encourage you to place a tax cap, or flat rate tax of 50 cents on large cigars and 16 cents on small cigars in order to:

- Protect businesses and jobs that support the sale of not only locally grown cigars but also premium, handmade cigars. The current 50 percent unlimited tax negatively impacts our economy.
- Create fairness and help Hawai'i cigar retailers who pay their taxes, compete with mail-order businesses that sell cigars within Hawai'i without paying taxes and whose customers do not file usage taxes.
- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: Brad Yokouchi

Business Name (if applicable): \_\_\_\_\_

Street Address: 750 Kakaia Pl.

City: Waipua

State: HI

Telephone: 808-385-6539

Email Address: Keyisan27@hotmail.com

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**

# hawaiiCigar

ASSOCIATION

## Petition for Support of a Tax Cap, or Flat Rate Tax on Large and Small Cigars

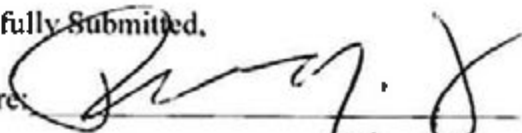
Dear Hawai'i Legislators:

We encourage you to place a tax cap, or flat rate tax of 50 cents on large cigars and 16 cents on small cigars in order to:

- Protect businesses and jobs that support the sale of not only locally grown cigars but also premium, handmade cigars. The current 50 percent unlimited tax negatively impacts our economy.
- Create fairness and help Hawai'i cigar retailers who pay their taxes, compete with mail-order businesses that sell cigars within Hawai'i without paying taxes and whose customers do not file usage taxes.
- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:



Printed Name:

Brian Joseph Hama

Business Name (if applicable):

MAUI SPORTING GOODS

Street Address:

57 Kaimanua Ct

City: Wailuku

State: OHI

Telephone:

769 5577

Email Address:

—

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**

# hawaiiCigar

ASSOCIATION

## Petition for Support of a Flat Rate Tax on Premium Hand Made Cigars

Dear Hawai'i Legislators:

We encourage you to place a flat rate tax of 50 cents per "premium cigar". Premium cigars are defined as cigars made entirely by hand of all natural tobacco leaf, hand-constructed and hand-wrapped, with no filter or artificial flavors, wholesaling for \$2 or more per cigar, and weighing more than four pounds per one thousand cigars.

- Protect businesses and jobs that support the sale of not only locally grown cigars but also premium, handmade cigars. The current 50 percent unlimited tax negatively impacts our economy.
- Create fairness and help Hawai'i cigar retailers who pay their taxes, compete with mail-order businesses that sell premium cigars within Hawai'i without paying taxes and whose customers do not file usage taxes.
- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of premium cigars in Hawai'i.

Respectfully Submitted,

Signature:  Printed Name: Javier Navarrete

Business Name (if applicable): \_\_\_\_\_

Street Address: 87-1034 AHEKAZ ST City: WAZANAG State: HZ

Zip: 96792 Telephone: 808-341-2437 Email Address: Javiernavarrete@hotmail.com

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**



# hawaiiCigār

## ASSOCIATION

### Petition for Support of a Flat Rate Tax on Premium Hand Made Cigars

Dear Hawai'i Legislators:

We encourage you to place a flat rate tax of 50 cents per "premium cigar". Premium cigars are defined as cigars made entirely by hand of all natural tobacco leaf, hand-constructed and hand-wrapped, with no filter or artificial flavors, wholesaling for \$2 or more per cigar, and weighing more than four pounds per one thousand cigars.

- Protect businesses and jobs that support the sale of not only locally grown cigars but also premium, handmade cigars. The current 50 percent unlimited tax negatively impacts our economy.
- Create fairness and help Hawai'i cigar retailers who pay their taxes, compete with mail-order businesses that sell premium cigars within Hawai'i without paying taxes and whose customers do not file usage taxes.
- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of premium cigars in Hawai'i.

Respectfully Submitted,

Signature: JEFF GERARD Printed Name: JEFF GERARD

Business Name (if applicable): \_\_\_\_\_

Street Address: 21 Ahinohina Pl City: Kula State: HI

Zip: 96790 Telephone: 808-280-1685 Email Address: jeffgerard@hotmail.com

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**



## Petition in Support of a Self Service Cigar Display Ban Exemption

Dear Hawai'i Legislators:

We encourage you to exempt premium cigars from a self service display ban law that was intended by the FDA to prohibit the sale of cigarettes and smokeless tobacco from vending machines and self service displays. Premium cigars are defined as cigars made entirely by hand of all natural tobacco leaf, hand-constructed and hand-wrapped, with no filter or characterizing flavor, and weighing more than four pounds per one thousand cigars.

- Protect businesses and jobs that support the sale of not only locally grown cigars but also premium, handmade cigars.
- Create fairness and help Hawai'i cigar retailers who pay their taxes, compete with mail-order businesses that sell premium cigars within Hawai'i.
- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs, and conforms to current laws.
- Support and protect tax revenue generated from the sale of premium cigars in Hawai'i.

Respectfully Submitted,

Signature: Eddie Souza Printed Name: EDDIE SOUZA

Business Name (if applicable): RETIRED

Street Address: 1314 DOLE ST City: HON State: HI

Zip: 96822 Telephone: 947 8975 Email Address: N/A

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**

# hawaiiCigar

ASSOCIATION

## Petition in Support of a Flat Rate Tax on Premium Cigars

Dear Hawai'i Legislators:

We encourage you to place a tax cap, or flat rate tax of 50 cents per "premium cigar". Premium cigars are defined as cigars made entirely by hand of all natural tobacco leaf, hand-constructed and hand-wrapped, with no filter or characterizing flavor, and weighing more than four pounds per one thousand cigars.

- Protect businesses and jobs that support the sale of not only locally grown cigars but also premium, handmade cigars. The current 50 percent unlimited tax negatively impacts our economy.
- Create fairness and help Hawai'i cigar retailers who pay their taxes, compete with mail-order businesses that sell premium cigars within Hawai'i without paying taxes and whose customers do not file usage taxes.
- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of premium cigars in Hawai'i.

Respectfully Submitted,

Signature: Bob Vandi Printed Name: BOB VANDI

Business Name (if applicable): \_\_\_\_\_

Street Address: 607 N KING ST 214 City: HON H1 State: HI  
46817

Zip: 96817 Telephone: 831-9157 Email Address: SAKONO LULU@HOTMAIL.CO

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**hawaiicigarassociation.org**

# hawaiiCigar

ASSOCIATION

## Petition in Support of a Flat Rate Tax on Premium Cigars

Dear Hawai'i Legislators:

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- Protect businesses and jobs that support the sale of not only locally grown cigars but also premium, handmade cigars. The current 50 percent unlimited tax negatively impacts our economy.
- Create fairness and help Hawai'i cigar retailers who pay their taxes, compete with mail-order businesses that sell premium cigars within Hawai'i without paying taxes and whose customers do not file usage taxes.
- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of premium cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: Soo Wiles

Business Name (if applicable): \_\_\_\_\_

Street Address: 444 Niu St #2308 City: Hon State: HI  
Zip: 96815 Telephone: (808) 728-9417 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**

# hawaiiCigar

ASSOCIATION

## Petition in Support of a Flat Rate Tax on Premium Cigars

Dear Hawai'i Legislators:

We encourage you to place a tax cap, or flat rate tax of 50 cents per "premium cigar". Premium cigars are defined as cigars made entirely by hand of all natural tobacco leaf, hand-constructed and hand-wrapped, with no filter or characterizing flavor, and weighing more than four pounds per one thousand cigars.

- Protect businesses and jobs that support the sale of not only locally grown cigars but also premium, handmade cigars. The current 50 percent unlimited tax negatively impacts our economy.
- Create fairness and help Hawai'i cigar retailers who pay their taxes, compete with mail-order businesses that sell premium cigars within Hawai'i without paying taxes and whose customers do not file usage taxes.
- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of premium cigars in Hawai'i.

Respectfully Submitted,

Signature: Eddie Souza Printed Name: EDDIE SOUZA

Business Name (if applicable): RETIRED

Street Address: 1314 DOLE ST City: HON State: HI

Zip: 96822 Telephone: 947 8975 Email Address: N/A

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

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Petition in Support of a Flat Rate Tax on Premium Cigars

Dear Hawai'i Legislators:

We encourage you to place a tax cap, or flat rate tax of 50 cents per "premium cigar". Premium cigars are defined as cigars made entirely by hand of all natural tobacco leaf, hand-constructed and hand-wrapped, with no filter or characterizing flavor, and weighing more than four pounds per one thousand cigars.

- Protect businesses and jobs that support the sale of not only locally grown cigars but also premium, handmade cigars. The current 50 percent unlimited tax negatively impacts our economy.
• Create fairness and help Hawai'i cigar retailers who pay their taxes, compete with mail-order businesses that sell premium cigars within Hawai'i without paying taxes and whose customers do not file usage taxes.
• Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
• Support and protect tax revenue generated from the sale of premium cigars in Hawai'i.

Respectfully Submitted,

Signature: [Handwritten Signature] Printed Name: Daniella Montinola

Business Name (if applicable):

Street Address: City: State:

Zip: Telephone: 815 302 2204 Email Address: dmonti15@gmail.com

Add personal comments here, or attach additional testimony:

Please leave this petition with retailer for collection, or fax to: 808-822-9731

For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

# hawaiiCigar

ASSOCIATION

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- Support and protect tax revenue generated from the sale of premium cigars in Hawai'i.

Respectfully Submitted,

Signature: Edward Kohle Printed Name: Edward Kohle

Business Name (if applicable): \_\_\_\_\_

Street Address: 1343 Ala Hoku pl. City: Honolulu State: HI

Zip: 96819 Telephone: \_\_\_\_\_ Email Address: cucaal@gmail.com

Add personal comments here, or attach additional testimony:

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- Support and protect tax revenue generated from the sale of premium cigars in Hawai'i.

Respectfully Submitted,

Signature: Adrian Rubalcava Printed Name: Adrian Rubalcava

Business Name (if applicable): \_\_\_\_\_

Street Address: po box 2952 City: Honolulu State: HI

Zip: 96822 Telephone: 808-265-6260 Email Address: adrianru@hawaii.edu

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

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Respectfully Submitted,

Signature: Patsy Irie Printed Name: Patsy Irie

Business Name (if applicable): \_\_\_\_\_

Street Address: 3939A Nuuanu Pali Dr City: Hon. State: HI

Zip: 96817 Telephone: 808-595-8477 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Dennis Irie Printed Name: Dennis Irie

Business Name (if applicable): \_\_\_\_\_

Street Address: 3939A Nuuanu Pali Dr City: Honolulu State: HI

Zip: 96817 Telephone: 595-8477 Email Address: \_\_\_\_\_

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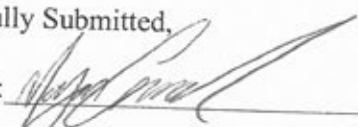
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Respectfully Submitted,

Signature: 

Printed Name: Morgan Canood

Business Name (if applicable): \_\_\_\_\_

Street Address: 1736 Kaehulua Place #2

City: Kapaa

State: HI

Zip: 96746

Telephone: (541) 973-3423

Email Address: morganquinn@yahoo.com

Add personal comments here, or attach additional testimony:

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- Support and protect tax revenue generated from the sale of premium cigars in Hawai'i.

Respectfully Submitted,

Signature:  Printed Name: Jaemin Yi

Business Name (if applicable): \_\_\_\_\_

Street Address: 1736 Kaehula Pl., Unit 2 City: Kapaa State: HI

Zip: 96746 Telephone: 925-330-4937 Email Address: jaemin.yi@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Patrick Kelley

Printed Name: Patrick Kelley

Business Name (if applicable): \_\_\_\_\_

Street Address: 1736 Kaehulua Pl. #2

City: Kapaa

State: HI

Zip: 96746

Telephone: 612-232-4323

Email Address: PKfire.patrick@gmail

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: Bailey Hutton

Business Name (if applicable): \_\_\_\_\_

Street Address: 6078 Kulopua ST City: Kapaa State: HI

Zip: 96746 Telephone: 808-635-2812 Email Address: Bailey.Hutton@aol.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: Jaiya STAR

Business Name (if applicable): \_\_\_\_\_

Street Address: 18464 Salmon Mine Rd City: Nevada City State: CA

Zip: 95959 Telephone: 530-575-9685 Email Address: STAR.Jaiya@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Trevyn Pless Printed Name: Trevyn Pless

Business Name (if applicable): N/A

Street Address: 1736 Keahulua City: Kapaa State: HI

Zip: 96746 Telephone: 808 635 8680 Email Address: trevpless@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: Napoleon Ray

Business Name (if applicable): N/A

Street Address: 5916D. Kaapuu Rd City: Kapaa State: HI

Zip: 96746 Telephone: 821-1712 Email Address: NRay@LBDcoffee.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: 

Printed Name: Victoria Messina

Business Name (if applicable): \_\_\_\_\_

Street Address: 4701 Kawaihau Rd., Apt. F101 City: Kapaa State: HI

Zip: 96746 Telephone: (203) 500-7193 Email Address: vedvane@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Paul Lopez

Business Name (if applicable): \_\_\_\_\_

Street Address: \_\_\_\_\_

1970 Hanalei St

City: Lihue

State: HI

Zip: \_\_\_\_\_

96766

Telephone: \_\_\_\_\_

661-331-7990

Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: 

Printed Name: Kaiyo L Hookano

Business Name (if applicable): \_\_\_\_\_

Street Address: 2935 ohio st

City: Kihue Kawai

State: HI

Zip: 96741

Telephone: 652-9075

Email Address: Findmethea@yahoo.com

Add personal comments here, or attach additional testimony:

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# hawaiiCigar

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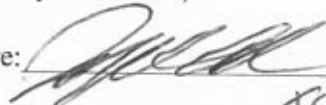
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Respectfully Submitted,

Signature:  Printed Name: Josephine Cabresa  
Business Name (if applicable): Island Cigs  
Street Address: P.O. Box 3252 City: Honolulu State: HI  
Zip: 96806 Telephone: (808) 246-4905 Email Address: ocabresateves@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Paul F. Messina Printed Name: PAUL F. MESSINA

Business Name (if applicable): \_\_\_\_\_

Street Address: 4701 KAWAIIAN RD City: KAPAA State: HI

Zip: 96746 Telephone: 808 431-4923 Email Address: PM66STANG@AOL.COM

Add personal comments here, or attach additional testimony:

I BELIEVE THE STATE SHOULD BE WORKING HARDER TO MAKE IT EASIER FOR BUSINESSES IN THEIR OWN STATE TO BE ABLE TO COMPETE WITH AN OFF ISLAND OR OUT OF STATE COMPANY.

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Respectfully Submitted,

Signature: Marcia Messina Printed Name: Marcia Messina

Business Name (if applicable): \_\_\_\_\_

Street Address: 4701 Kawaihau Rd #101 City: Hapaa State: H.I.

Zip: 96746 Telephone: 808 431-4923 Email Address: marciamessina@aol.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: *Preston K Reyes Jr* Printed Name: Preston K Reyes Jr

Business Name (if applicable): \_\_\_\_\_

Street Address: PO BOX 537 City: Aiea State: HI

Zip: 96703 Telephone: 808-212-6314 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Joshua Flores

Printed Name: Joshua Flores

Business Name (if applicable): THH

Street Address: 2-3136 Kaomua'i Hwy City: Lawai State: HI

Zip: 96765 Telephone: 808 635 7910 Email Address: Lawa: bo: 808@gmail.com

Add personal comments here, or attach additional testimony:

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# hawaiiCigar

ASSOCIATION

## Petition in Support of a Flat Rate Tax on Premium Cigars

Dear Hawai'i Legislators:

We encourage you to place a tax cap, or flat rate tax of 50 cents per "premium cigar". Premium cigars are defined as cigars made entirely by hand of all natural tobacco leaf, hand-constructed and hand-wrapped, with no filter or characterizing flavor, and weighing more than four pounds per one thousand cigars.

- Protect businesses and jobs that support the sale of not only locally grown cigars but also premium, handmade cigars. The current 50 percent unlimited tax negatively impacts our economy.
- Create fairness and help Hawai'i cigar retailers who pay their taxes, compete with mail-order businesses that sell premium cigars within Hawai'i without paying taxes and whose customers do not file usage taxes.
- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of premium cigars in Hawai'i.

Respectfully Submitted,

Signature: Justin A McLaughlin Printed Name: Justin A McLaughlin

Business Name (if applicable): \_\_\_\_\_

Street Address: 1970 Hanalei St #1205 City: Lihue State: HI

Zip: 96766 Telephone: 808-651-4364 Email Address: calicoastie51500@gmail.com

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**hawaiicigarassociation.org**

# hawaiiCigar

ASSOCIATION

## Petition in Support of a Flat Rate Tax on Premium Cigars

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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of premium cigars in Hawai'i.

Respectfully Submitted,

Signature: Branden Balanis Printed Name: Branden Balanis

Business Name (if applicable): \_\_\_\_\_

Street Address: 1737 Kaehuluoa Pl City: KAPAHA State: HI

Zip: 96746 Telephone: 451-5557 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

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ASSOCIATION

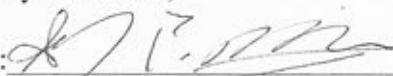
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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of premium cigars in Hawai'i.

Respectfully Submitted,

Signature:  Printed Name: Steven Messina

Business Name (if applicable): \_\_\_\_\_

Street Address: 4701 Kawaihae Rd Fl 01 City: Kapaa State: HI

Zip: 96746 Telephone: 203-996-2353 Email Address: Messing99@AOL.com

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiiicigarassociation.org](http://hawaiiicigarassociation.org)**



## Petition for Support of a Flat Rate Tax on Premium Hand Made Cigars

Dear Hawai'i Legislators:

We encourage you to place a flat rate tax of 50 cents per "premium cigar". Premium cigars are defined as cigars made entirely by hand of all natural tobacco leaf, hand-constructed and hand-wrapped, with no filter or characterizing flavor, wholesaling for \$2 or more per cigar, and weighing more than four pounds per one thousand cigars.

- Protect businesses and jobs that support the sale of not only locally grown cigars but also premium, handmade cigars. The current 50 percent unlimited tax negatively impacts our economy.
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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of premium cigars in Hawai'i.

Respectfully Submitted,

Signature:  Printed Name: EARL YOSHI

Business Name (if applicable): \_\_\_\_\_

Street Address: 1114 MOWAI ST City: KAILUA State: HI

Zip: 96734 Telephone: 808 948 6187 Email Address: EYOSHI@gmail.com

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

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# hawaiiCigar

ASSOCIATION

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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of premium cigars in Hawai'i.

Respectfully Submitted,

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

DANIEL S. YOSHIKUNI JR.

Business Name (if applicable): \_\_\_\_\_

Street Address: \_\_\_\_\_

AS-860 ANOI RD. J

City: KANEHE

State: HI

Zip: \_\_\_\_\_

96744

Telephone: \_\_\_\_\_

227-3758

Email Address: \_\_\_\_\_

DYOSHIZUMI@AOL.COM

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

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# hawaiiCigar

ASSOCIATION

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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of premium cigars in Hawai'i.

Respectfully Submitted,

Signature: Derek Y Printed Name: Derek Yoshizumi

Business Name (if applicable): \_\_\_\_\_

Street Address: 45-210 Mokuale Dr City: Kaneohe State: HI

Zip: 96744 Telephone: 741-5910 Email Address: Dyoshizumi@yahoo.com

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**

# hawaiiCigar

ASSOCIATION

## Petition for Support of a Tax Cap, or Flat Rate Tax on Large and Small Cigars

Dear Hawai'i Legislators:

We encourage you to place a tax cap, or flat rate tax of 50 cents on large cigars and 16 cents on small cigars in order to:

- Protect businesses and jobs that support the sale of not only locally grown cigars but also premium, handmade cigars. The current 50 percent unlimited tax negatively impacts our economy.
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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:



Printed Name:

ONOFRE ABAD

Business Name (if applicable):

Street Address:

56 KUNITHI ST #335

City:

KAHULUI

State:

HI

Telephone:

808-382-2516

Email Address:

like2pokequid@yahoo.com

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: Jon Adams

Business Name (if applicable): Mothers Antiques + Fine Cigars

Street Address: PO Box 307

City: Kapaau

State: HI

Zip: 96755

Telephone: 889-65730

Email Address: adamsjon31@gmail.com

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

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# hawaiiCigar

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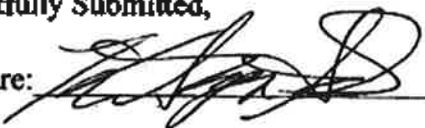
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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: Katie Adams

Business Name (if applicable): \_\_\_\_\_

Street Address: PO Box 307

City: Kapaau

State: Hi

Telephone: 889-6225

Email Address: adamskatie12@gmail.com

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

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ASSOCIATION


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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: Kim Aloga

Business Name (if applicable): \_\_\_\_\_

Street Address: 1090 Ukiu Rd

City: Wahiawa

State: HI

96768

Telephone: 2831719

Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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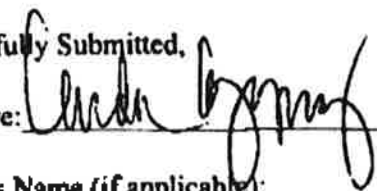
# hawaiiCigar ASSOCIATION

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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,  
 Signature:  Printed Name: Linda Agipay  
 Business Name (if applicable): \_\_\_\_\_  
 Street Address: NAPIILI MARKET #04 City: \_\_\_\_\_ State: \_\_\_\_\_  
5095 Napilihau Street  
Lahaina, HI 96731  
 Telephone: \_\_\_\_\_ Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: [Handwritten Signature] Printed Name: Brenda Arana

Business Name (if applicable): \_\_\_\_\_

Street Address: 1013 Hoomali St City: WAILUKU State: HI

Telephone: 808-251-6734 Email Address: IBRANA@yahoo.com

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: Leleka Akima

Business Name (if applicable): \_\_\_\_\_

Street Address: 200 Malamai Ct.

City: Kahala

State: HI

Telephone: (808) 463-0377

Email Address: lelekaakima@live.com

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

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ASSOCIATION

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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: Laura Hume Printed Name: Laura Hume

Business Name (if applicable): \_\_\_\_\_

Street Address: 1039 Kamehameha St. City: Honolulu State: HI

Telephone: 808 2616317 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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## ASSOCIATION

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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: \_\_\_\_\_

Printed Name: PAUL ALKIRE

Business Name (if applicable): \_\_\_\_\_

Street Address: 50 HANU'OU ST #309 City: WAILUKU State: HI

Telephone: 808-264-0396 Email Address: PAULKIRE@HOTMAIL.COM

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

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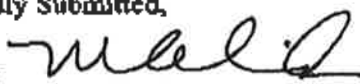
## Petition for Support of a Tax Cap, or Flat Rate Tax on Large Cigars by Amending SB233

Dear Hawai'i Legislators:

We encourage you to amend SB233 and place a tax cap or flat rate tax of \$.50 on premium large cigars in order to:

- Protect businesses and jobs that support the sale of not only locally grown cigars but also premium, handmade cigars. The current 50 percent unlimited tax negatively impacts our economy.
- Create fairness and help Hawai'i cigar retailers who pay their taxes, compete with mail-order businesses that sell cigars within Hawai'i without paying taxes and whose customers do not file usage taxes.
- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:  Date: 9/12/12

Print name: MICHAEL ALMEIDA

Business Name (if applicable): \_\_\_\_\_

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

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# hawaiiCigar

ASSOCIATION

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: Jerry B. Atmaguera

Business Name (if applicable): \_\_\_\_\_

Street Address: 980 Ewa St. #206

City: Wailuku

State: HI

Telephone: 808 333 0949

Email Address: maui.eod@yahoo.com

Add personal comments here, or attach additional testimony:

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: BRIAN A. AYKROYD

Business Name (if applicable): \_\_\_\_\_

Street Address: 2902 KOMAIA PL City: HONOLULU State: HI

Telephone: 808 216 7640 Email Address: baykri1@yahoo.com

Add personal comments here, or attach additional testimony:

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:  Printed Name: Ronson P. Balala

Business Name (if applicable): N/A

Street Address: 595A Kaiakala Loop City: Makawao State: H.

Telephone: 808-355-2084 Email Address: Flyerican420@aol.com

Add personal comments here, or attach additional testimony:

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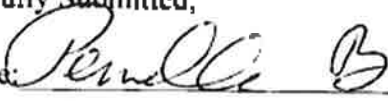
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:  Printed Name: Penik Beardley

Business Name (if applicable): \_\_\_\_\_

Street Address: 2587 Kokomo Rd City: Haike State: HI

Telephone: \_\_\_\_\_ Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Daniel Bonilla

Signature: 

Printed Name: Daniel Bonilla

Business Name (if applicable): AVA Hawaii

Street Address: 1103 Bishop St

City: Hon

State: HI

Telephone: 341-2813

Email Address: Danbonilla1217@gmail.com

Add personal comments here, or attach additional testimony:

Danbonilla1217@gmail.com

Please leave this petition with retailer for collection, or fax to: 808-822-9731

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**

# hawaiiCigar ASSOCIATION

## Petition for Support of a Tax Cap, or Flat Rate Tax on Large and Small Cigars

Dear Hawai'i Legislators:

We encourage you to place a tax cap, or flat rate tax of 50 cents on large cigars and 16 cents on small cigars in order to:

- Protect businesses and jobs that support the sale of not only locally grown cigars but also premium, handmade cigars. The current 50 percent unlimited tax negatively impacts our economy.
- Create fairness and help Hawai'i cigar retailers who pay their taxes, compete with mail-order businesses that sell cigars within Hawai'i without paying taxes and whose customers do not file usage taxes.
- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: Gregory Brown Printed Name: Gregory Brown

Business Name (if applicable): Soleil & Gaia LTD DBA The Wine Corner

Street Address: 149 Hana City: Paia State: HI

Telephone: 579.8904 Email Address: MANIWINECORNER@gmail.com

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

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# hawaiiCigar

ASSOCIATION

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:  Printed Name: Perry Bullard

Business Name (if applicable): \_\_\_\_\_

Street Address: 3905 Corte de Plata City: San Clemente State: CA

Telephone: 949 466 6644 Email Address: pbullard13@gmail.com

Add personal comments here, or attach additional testimony:

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:

*John Bucke*

Printed Name:

*John Bucke*

Business Name (if applicable):

*N/A*

Street Address:

*10 HALILI LANE, IF*

City:

*KIHEI*

State:

*HI*

Telephone:

*808-870-2121*

Email Address:

*morlinfisher@hotmail.com*

Add personal comments here, or attach additional testimony:

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: Alan Burt Printed Name: Alan Burt

Business Name (if applicable): \_\_\_\_\_

Street Address: 2890 IOLANI ST City: MAKAWAO State: HI

Telephone: 808-298-4518 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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# hawaiiCigar

## Petition for Support of a Tax Cap, or Flat Rate Tax on Large and Small Cigars

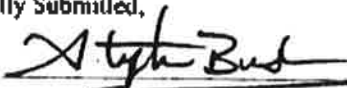
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:



Printed Name:

Stephen Bush

Business Name (if applicable):

Street Address: 412 Bugatti Ct. City: San Jose State: CA

Telephone: 408-529-7397 Email Address: thebushmaster2@netzero.com

Add personal comments here, or attach additional testimony:

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: \_\_\_\_\_

Printed Name: CARLISCH, ERIC R.

Business Name (if applicable): \_\_\_\_\_

Street Address: 78 GSC MGANALUA LP City: AIEA State: HI

APT 221

Telephone: 410 429-7173 Email Address: ECARLISCH@GMAIL.COM

Add personal comments here, or attach additional testimony:

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:  Printed Name: WILLIAM C. CHAMBERLAIN

Business Name (if applicable): N/A

Street Address: 551 LONG AVE City: KAHULUI State: HI

Telephone: 808 753 0669 Email Address: CHAMBERLAIN@GMAIL.COM

Add personal comments here, or attach additional testimony:

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: Isabelle Chainet Printed Name: ISABELLE CHAINET

Business Name (if applicable): \_\_\_\_\_

Street Address: 54422 Kapaau Rd City: Kapaau State: Hi

Zip: \_\_\_\_\_ Telephone: 808 889.16.50 Email Address: chainetisabelle@yahoo.com

Add personal comments here, or attach additional testimony:

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: Jessica Chang

Printed Name: Jessica Chang

Business Name (if applicable): \_\_\_\_\_

Street Address: 2842 W. Lanihale Dr.

City: Honolulu

State: HI

Telephone: 809-7934

Email Address: changjessica@yahoo.com

Add personal comments here, or attach additional testimony:

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: MARK CING-MARS

Business Name (if applicable): N/A

Street Address: 1054 BISHOP #136

City: HONOLULU

State: HI

Telephone: 808-499-9341

Email Address: mark.cing-mars@hawaiiantel.com

Add personal comments here, or attach additional testimony:

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: Linda Clark Printed Name: Linda Clark

Business Name (if applicable): \_\_\_\_\_

Street Address: 1941 A S Kihos Rd City: Kihai State: HI 96753

Telephone: 879-1919 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Thomas Clark Printed Name: Thomas Clark

Business Name (if applicable): \_\_\_\_\_

Street Address: KUHIA St. Keolu City: Koloa State: HI 96753

Telephone: 877-1919 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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# hawaiiCigar

ASSOCIATION

## Petition for Support of a Tax Cap, or Flat Rate Tax on Large and Small Cigars

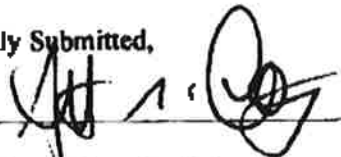
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:



Printed Name:

Scott Cooley

Business Name (if applicable):

Street Address: 275 Queen St #200 City: Honolulu State: HI 96813

Telephone: (808) 529-6600 Email Address: scott81@gmail.com

Add personal comments here, or attach additional testimony:

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: Tina L. Corniel Printed Name: Tina L. Corniel

Business Name (if applicable): \_\_\_\_\_

Street Address: 341 Ehilani st. city: Pukalani State: HI

Telephone: \_\_\_\_\_ Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:  Printed Name: James B Carr

Business Name (if applicable): \_\_\_\_\_

Street Address: 4057 ironwood lp City: Honolulu State: hi

Telephone: \_\_\_\_\_ Email Address: light2protect@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: JJ K Cocca

Business Name (if applicable): \_\_\_\_\_

Street Address: 2121 Heunahewa Dr City: Waialeale State: Hi

Telephone: 888 357-7177 Email Address: Criptick\_waiber@hotmail.com

Add personal comments here, or attach additional testimony:

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# hawaiiCigar

## ASSOCIATION

### Petition for Support of a Tax Cap, or Flat Rate Tax on Large Cigars by Amending SB233

Dear Hawai'i Legislators:

We encourage you to amend SB233 and place a tax cap or flat rate tax of \$.50 on premium large cigars in order to:

- Protect businesses and jobs that support the sale of not only locally grown cigars but also premium, handmade cigars. The current 50 percent unlimited tax negatively impacts our economy.
- Create fairness and help Hawai'i cigar retailers who pay their taxes, compete with mail-order businesses that sell cigars within Hawai'i without paying taxes and whose customers do not file usage taxes.
- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Date: 3/2/2012

Print name: Doreen Coakley

Business Name (if applicable): Hagadone

Add personal comments here, or attach additional testimony:

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: Rachel Conroy Printed Name: RACHEL CONROY

Business Name (if applicable): O'TOOLE'S

Street Address: 55 S. KUKUI #1302 City: HONOLULU State: HI

Telephone: 248.802.8081 Email Address: Conroyra@yahoo.com

Add personal comments here, or attach additional testimony:

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:  Printed Name: Michael Cyron

Business Name (if applicable): \_\_\_\_\_

Street Address: 75 Poina Ctr City: Waikanae State: HI

Telephone: 808-280-7754 Email Address: valleyjish@gmail.com

Add personal comments here, or attach additional testimony:

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:  Printed Name: KAWIKA CROWLEY  
Business Name (if applicable): HAWAIIAN SMOKE ALLIANCE.NET  
Street Address: 45-454 Iki Lane City: Kaneohe State: Hi  
Telephone: 381 9031 Email Address: KAWIKC@AOL.COM

Add personal comments here, or attach additional testimony:

~~HA~~ The Smoke Vote  
.com

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Date: June 18, 2012

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Respectfully Submitted,

Signature: MJ Culvyhouse Printed Name: MJ Culvyhouse  
Street Address: 46-318 Haiku Rd #55 City: Kaneohe State: HI  
Telephone: 808-247-5547 Email Address: culvyhouse@gmail.com

Add personal comments here, or attach additional testimony:

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: CHRIS DAVIS

Business Name (if applicable): \_\_\_\_\_

Street Address: 710 KUNAWAI LN City: Honolulu State: HI

Telephone: 808-781-1323 Email Address: 808DofBRillatae@gmail.com

Add personal comments here, or attach additional testimony:

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## Petition for Support of a Tax Cap, or Flat Rate Tax on Large and Small Cigars

Dear Hawai'i Legislators:

We encourage you to place a tax cap, or flat rate tax of 50 cents on large cigars and 16 cents on small cigars in order to:

- Protect businesses and jobs that support the sale of not only locally grown cigars but also premium, handmade cigars. The current 50 percent unlimited tax negatively impacts our economy.
- Create fairness and help Hawai'i cigar retailers who pay their taxes, compete with mail-order businesses that sell cigars within Hawai'i without paying taxes and whose customers do not file usage taxes.
- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: *P. DeFina* Printed Name: PAVIN DEFIN

Business Name (if applicable): (666 Fruit St.) ABC STORES

Street Address: ~~1234~~ 666 Fruit St. City: Honolulu State: HI

Telephone: 661-2623 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**hawaicigarassociation.org**

# hawaiiCigar

## ASSOCIATION

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: *Brenden N Demelle* Printed Name: Brenden N Demelle

Business Name (if applicable): \_\_\_\_\_

Street Address: 580 Lili'uokalani St City: Waikuku State: HI

Telephone: 781-9795 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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For More Information on the Hawaii Cigar Association please visit

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# hawaiiCigar

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Respectfully Submitted,

Signature:



Printed Name:

MARK ALLEN DESMOND

Business Name (if applicable):

US NAVY

Street Address:

153 Heritage PRIME

City:

DECATUR

State:

TX

Telephone:

557-369-1645

Email Address:

bronc.n.mel@gmail.com

Add personal comments here, or attach additional testimony:

bronc.n.mel@gmail.com

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# hawaiiCigar

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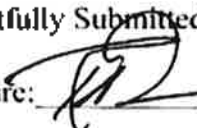
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Respectfully Submitted,

Signature: 

Printed Name: Robert Donovan

Business Name (if applicable): SAME

Street Address: 502 N KALANHOA AVE

City: KAILUA

State: HI

Telephone: 342 7218

Email Address: RBT.DONOVAN@EMATEL.COM

Add personal comments here, or attach additional testimony:

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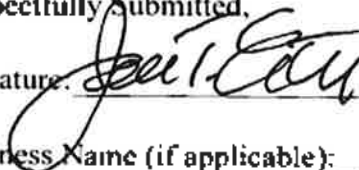
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Respectfully Submitted,

Signature: 

Printed Name: J.T. Estes

Business Name (if applicable): \_\_\_\_\_

Street Address: 119 Merchant

City: Honolulu

State: HI

Telephone: 341-2418

Email Address: X

Add personal comments here, or attach additional testimony:

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: *David Pastorek* Printed Name: David Pastorek

Business Name (if applicable): \_\_\_\_\_

Street Address: 1551 Ala Moana Blvd #302 City: Honolulu State: HI

Telephone: 508 703 1988 Email Address: Pastorek@gmail.com

Add personal comments here, or attach additional testimony:

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# hawaiiCigar ASSOCIATION

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: Lee S. Fackrell Printed Name: Lee S. Fackrell

Business Name (if applicable): N.A.

Street Address: 3020 ALA NAPUAA City: HONO State: HI

Telephone: 839-5261 Email Address: N.A.

Add personal comments here, or attach additional testimony:

*I enjoy your Tobacco's*

Please leave this petition with retailer for collection, or fax to: 808-822-9731

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Respectfully Submitted,

Signature: *Peter Factor*

Printed Name: Peter Factor

Business Name (if applicable): \_\_\_\_\_

Street Address: 1561 Kamehameha St. City: Honolulu State: HI

Telephone: 945-9274 Email Address: pjfactor@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: [Handwritten Signature]

Printed Name: GRAYLO TRACYANA

Business Name (if applicable): \_\_\_\_\_

Street Address: 1720 POKI ST

City: HON

State: HI

Zip: 96822

Telephone: 808 428 7945

Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

Please leave this petition with retailer for collection, or fax to: 808-822-9731

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# hawaiiCigar

ASSOCIATION

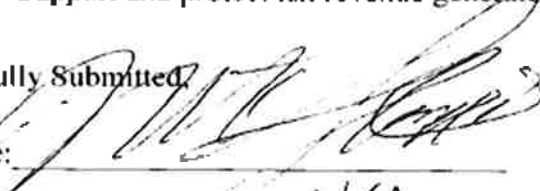
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: MATTHEW FLOGSTAD

Business Name (if applicable): N/A

Street Address: 810 GREEN ST, ATTIC

City: HONOLULU

State: HI

Telephone: 402-480-7976

Email Address: MATTHEW.FLOGSTAD@GMAIL

Add personal comments here, or attach additional testimony:

COM

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# hawaiiCigar

ASSOCIATION

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Respectfully Submitted,

Signature: R. Flower Printed Name: Rene Flower

Business Name (if applicable): \_\_\_\_\_

Street Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_

Telephone: \_\_\_\_\_ Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: A. J. Frazier, Jr.

Business Name (if applicable): \_\_\_\_\_

Street Address: ~~PO Box 286~~ 200 Kanoolekua Ave City: Hilo State: HI

Zip: 96720 Telephone: (808) 933-1144 Email Address: cyberandy@gmail.com

Add personal comments here, or attach additional testimony

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawai'i Cigar Association please visit

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**Submit**



# hawaiiCigar

ASSOCIATION

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Respectfully Submitted,

Signature: Jason Galt

Printed Name: Jason Galt

Business Name (if applicable): \_\_\_\_\_

Street Address: 2251 Kapiolani Blvd #2 City: Honolulu State: HI

Telephone: 808-348-7868 Email Address: galtj@hawaiiicigar.com

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

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**[hawaiiicigarassociation.org](http://hawaiiicigarassociation.org)**

# hawaiiCigar

ASSOCIATION

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Respectfully Submitted,

Signature: Monalisa Garcia Torres Printed Name: Monalisa Garcia-Torres

Business Name (if applicable): \_\_\_\_\_

Street Address: 2295 Elna City: Wahiawa State: HI

Telephone: 808 888 2989 Email Address: momodet6@yahoo.com

Add personal comments here, or attach additional testimony: momodet6@yahoo.com

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: *Rachel Ann George*

Printed Name: Rachel Ann George

Business Name (if applicable): \_\_\_\_\_

Street Address: 2446 Wai'anae City: Honolulu State: HI

Zip: 96916 Telephone: 927-6754 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

Please leave this petition with retailer for collection, or fax to: 808-822-9731

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# hawaiiCigar

## ASSOCIATION

### Petition for Support of a Tax Cap, or Flat Rate Tax on Large Cigars by Amending SB233

Dear Hawai'i Legislators:

We encourage you to amend SB233 and place a tax cap or flat rate tax of \$.50 on premium large cigars in order to:

- Protect businesses and jobs that support the sale of not only locally grown cigars but also premium, handmade cigars. The current 50 percent unlimited tax negatively impacts our economy.
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Respectfully Submitted,

Signature: Henry S Gwora Date: 3/2/12

Print name: HENRY S Gwora

Business Name (if applicable): \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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# hawaiiCigar

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Respectfully Submitted,

Signature: Richard A. Gilmore Printed Name: Richard A. Gilmore

Business Name (if applicable): \_\_\_\_\_

Street Address: 2158 Main St #201 City: Waialuku State: HI

Telephone: \_\_\_\_\_ Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: *[Handwritten Signature]* Printed Name: *Demilo Cigars*

Business Name (if applicable): \_\_\_\_\_

Street Address: *928 upala st* City: *Wailuku* State: *HI*

Telephone: *208 6883* Email Address: *Demilo Cigars 508@hawaii.com*

Add personal comments here, or attach additional testimony:

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# hawaiiCigar

## ASSOCIATION

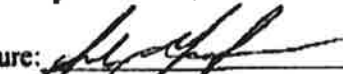
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: Joshua Gerardo SGT/USA

Business Name (if applicable): \_\_\_\_\_

Street Address: 4215 Crown St City: Honolulu State: HI

Telephone: 420-330-4247 Email Address: Joshua.Gerardo@US.ARMY.MIL

Add personal comments here, or attach additional testimony:

CIGARS HELPED ME WORK THROUGH MY DEPLOYMENT TO AFGHANISTAN.  
HELPED RELAX US AFTER TRAUMATIC EVENTS.

Please leave this petition with retailer for collection, or fax to: 808-822-9731

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Respectfully Submitted,

Signature:  Printed Name: Lisa Green  
 Business Name (if applicable): Rodeo General Store Sport  
 Street Address: 1847 S Kihua Rd City: Kihua State: HI  
 Telephone: 833 4990 Email Address: locked98ds@myricks.net

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: \_\_\_\_\_

Printed Name: TYLER GREEN

Business Name (if applicable): \_\_\_\_\_

Street Address: 1720 HANA ST # 400 City: HENLOLO State: HI

Telephone: 203 285 0445 Email Address: BEREALAME@HOTMAIL.COM

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:

*Charlotte Amara*

Printed Name:

*Charlotte Amara*

Business Name (if applicable):

Street Address:

*P.O. Box 1276*

City:

*Puukunua*

State:

*Hi*

Telephone:

*808-269-9227*

Email Address:

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**

# hawaiiCigar

ASSOCIATION

## Petition for Support of a Tax Cap, or Flat Rate Tax on Large and Small Cigars

Dear Hawai'i Legislators:

We encourage you to place a tax cap, or flat rate tax of 50 cents on large cigars and 16 cents on small cigars in order to:

- Protect businesses and jobs that support the sale of not only locally grown cigars but also premium, handmade cigars. The current 50 percent unlimited tax negatively impacts our economy.
- Create fairness and help Hawai'i cigar retailers who pay their taxes, compete with mail-order businesses that sell cigars within Hawai'i without paying taxes and whose customers do not file usage taxes.
- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: David Hall

Printed Name: David Hall

Business Name (if applicable): \_\_\_\_\_

Street Address: 3194 Alakapa St City: Honolulu State: HI

Telephone: 787-1198 Email Address: 15015101@icloud.com

Add personal comments here, or attach additional testimony:

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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:  Printed Name: Tim Hall

Business Name (if applicable): MILLWORY-LLC

Street Address: 215 N. KIMES ST APT 100 City: Honolulu State: H

Telephone: 808 250 0552 Email Address: 927+hall@gmail.com

Add personal comments here, or attach additional testimony:

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:  Printed Name: Yunki Ishamae

Business Name (if applicable): \_\_\_\_\_

Street Address: 1346 Makaihua St City: HON State: HI

Telephone: 450-4668 Email Address: yunki@thehighcrew

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: Paul W. Harrison

Business Name (if applicable): \_\_\_\_\_

Street Address: 1533 SALK

City: CORLSBORO

State: CA

Telephone: 856-339-9152

Email Address: PAW@GMAIL.COM

Add personal comments here, or attach additional testimony:

Please leave this petition with retailer for collection, or fax to: 808-822-9731

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Respectfully Submitted,

Signature: *[Signature]*

Printed Name: Andrew Hanson

Business Name (if applicable): N/A

Street Address: 1429 Lindbergh St Apt. 8

City: Honolulu

State: HI

Telephone: N/A

Email Address: clark.hanson@yahoo.com

Add personal comments here, or attach additional testimony:

*Please (U)*

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:  Printed Name: Joseph Hart

Business Name (if applicable): \_\_\_\_\_

Street Address: P.O. Box 490 City: Kaneohe State: Hi.

Telephone: 808 354 1326 Email Address: kaneohi.jc@yahoo.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: *Lejani Hastinani* Printed Name: Lejani Hastinani

Business Name (if applicable): \_\_\_\_\_

Street Address: 191 Hualani Ln City: Pukalani State: HI

Telephone: 808 572 9446 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Business Name (if applicable): \_\_\_\_\_

Street Address: \_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_

Telephone: \_\_\_\_\_

Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:  Printed Name: CARISSA HAYASHI

Business Name (if applicable): \_\_\_\_\_

Street Address: 2880 Ala Ilima St #111 City: HONOLULU State: HI

Telephone: 808 (033) 3153 Email Address: CARISSA.SAN@GMAIL.COM

Add personal comments here, or attach additional testimony:

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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: Sam Hayashi Printed Name: DAN HAYASHI

Business Name (if applicable): \_\_\_\_\_

Street Address: 45-228 PAHIKAWA City: KANELOE State: HI

Telephone: 235-5440 Email Address: DAN.HAYASHI@HAWAII.PA.COM

Add personal comments here, or attach additional testimony:

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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: *Dean A. Hayashi* Printed Name: Dean A. Hayashi  
 Business Name (if applicable): HAYASHI HOUSE  
 Street Address: 726 MAKAWAO AVE City: MAKAWAO State: HI  
 Telephone: 808-572-4560 Email Address: hayashi.dana@aol.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Business Name (if applicable): \_\_\_\_\_

Street Address: \_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_

Telephone: \_\_\_\_\_

Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

James Herbstman

Business Name (if applicable): \_\_\_\_\_

Street Address: \_\_\_\_\_

City: Lahaina

State: HI

Telephone: \_\_\_\_\_

Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

Taxes are a government's form of slavery  
and legal theft. ☹

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Respectfully Submitted,

Signature: 

Printed Name: STEPHEN HIGO

Business Name (if applicable): \_\_\_\_\_

Street Address: 445A LONO AVE City: KAUAI State: HI

Telephone: 808-871-5195 Email Address: 55013@HAWAIIICIGARASSOCIATION.NET

Add personal comments here, or attach additional testimony:

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:  Printed Name: SEVEV HIRAEHIMA

Business Name (if applicable): \_\_\_\_\_

Street Address: 805 ALENA ST. City: WAILUKU State: HI

Telephone: 808-213-5306 Email Address: N/A

Add personal comments here, or attach additional testimony:

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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:

*Tommy Hollenbeck*

Printed Name:

*Tommy Hollenbeck*

Business Name (if applicable):

*ISLAND BUS SALES*

Street Address:

*P.O. BOX 190756*

City:

*HAWAII*

State:

*HI*

Zip:

*96719*

Telephone:

*808-747-2634*

Email Address:

*tomthebus@aol.com*

Add personal comments here, or attach additional testimony:

*NO NEW TAXES!!*

Please leave this petition with retailer for collection, or fax to: 808-822-9731

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Respectfully Submitted,

Signature: 

Printed Name: Hideo Horachio

Business Name (if applicable): \_\_\_\_\_

Street Address: P.O. Box 256651 City: HONOLULU State: HI

Telephone: 808 348 0273 Email Address: Hideo@martinardmacBethue.com

Add personal comments here, or attach additional testimony:

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:

*David Horen*

Printed Name:

DAVID HOREN

Business Name (if applicable):

D&J landscape & maint

Street Address:

1620 Kewalo St

city:

HNL

State:

HI

Telephone:

808-538-1250

Email Address:

dhoren@hawaiiantel.net

Add personal comments here, or attach additional testimony:

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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: Sean Hubbard Printed Name: Sean Hubbard

Business Name (if applicable): \_\_\_\_\_

Street Address: 647 Maala St. City: Kaunoi State: HI

Telephone: 808-315-6029 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: Matthew M. Hull Digital signed by Matthew M. Hull on 2013-01-06 11:47:29 -0800 Printed Name: Matthew M. Hull

Business Name (if applicable): \_\_\_\_\_

Street Address: 3730 Edison Ave. City: Sacramento State: CA

Zip: 95821 Telephone: 916 642-3554 Email Address: matthull@hotmail.com

Add personal comments here, or attach additional testimony:

As a frequent visitor to Hawaii and someone who enjoys a good cigar, I would encourage you to support this legislation. Mahalo!

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

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Submit

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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: Lance Hulteman Jr. Printed Name: Lance Hulteman Jr.

Business Name (if applicable): \_\_\_\_\_

Street Address: 2345 Ala Wai #1507 City: HON State: HI

Telephone: 474-8000 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: RODNEY H. IAP JR.

Business Name (if applicable): \_\_\_\_\_

Street Address: 99-546 DHA IULA PL. City: AIEA State: HI

Telephone: 808-356-9073 Email Address: js4tda@gmail.com

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**



# hawaiiCigar

ASSOCIATION

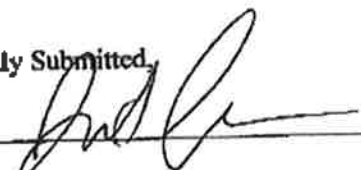
## Petition for Support of a Tax Cap, or Flat Rate Tax on Large and Small Cigars

Dear Hawai'i Legislators:

We encourage you to place a tax cap, or flat rate tax of 50 cents on large cigars and 16 cents on small cigars in order to:

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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: Justin Ingram

Business Name (if applicable): \_\_\_\_\_

Street Address: 2609 Date St. #9 City: Honolulu State: HI

Telephone: \_\_\_\_\_

Email Address: Surftoh@hotmail.com

Add personal comments here, or attach additional testimony:

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: *Maelani K. Iokepa* Printed Name: *Maelani K. Iokepa*

Business Name (if applicable): \_\_\_\_\_

Street Address: *2637 Kuilei St. #101* City: *Honolulu* State: *HI*

Telephone: *808 272 6922* Email Address: *maelani.iokepa@gmail.com*

Add personal comments here, or attach additional testimony:

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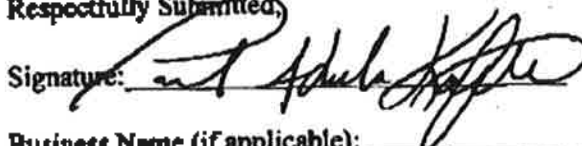
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:



Printed Name:

PAUL A. IRELAND KOFIINULU

Business Name (if applicable):

Street Address: 1624 Anapuni St

City: Honolulu

State: HI

Telephone: 697-6017

Email Address: pik@hawaii.edu

Add personal comments here, or attach additional testimony.

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Respectfully Submitted,

Signature:  Printed Name: Dennis Irie

Business Name (if applicable): \_\_\_\_\_

Street Address: 3999A Nuuanu Pali Dr City: Honolulu State: HI

Telephone: 595-8477 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: Patsy Irie Printed Name: Patsy Irie

Business Name (if applicable): \_\_\_\_\_

Street Address: 2939 A Nuuuam Pkwy City: \_\_\_\_\_ State: HI

Telephone: 808-596-8417 Email Address: \_\_\_\_\_

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Respectfully Submitted,

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Business Name (if applicable): \_\_\_\_\_

Street Address: \_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_

Telephone: \_\_\_\_\_

Email Address: \_\_\_\_\_

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: MIKE ISALIKAUA

Business Name (if applicable): \_\_\_\_\_

Street Address: 2115 WELLS ST City: WAILUKU State: HI

Telephone: 244-9265 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: EVAN T. ISON

Business Name (if applicable): \_\_\_\_\_

Street Address: 3070 LIKINI ST. APT 7708 City: HONOLULU State: HI

Telephone: 808-551-1809 Email Address: EISONUNIQUE@GMAIL.COM

Add personal comments here, or attach additional testimony:

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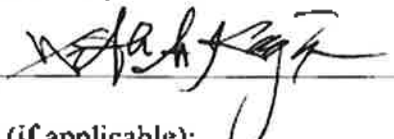
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:  Printed Name: Nathan Kageyama

Business Name (if applicable): \_\_\_\_\_

Street Address: 111 Kaha'ini Beach Road City: Kah State: HI

Telephone: 358 4819 Email Address: nkageyama@hawaii.com

Add personal comments here, or attach additional testimony:

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: CHAZ KALI

Business Name (if applicable): \_\_\_\_\_

Street Address: 2430 BOBBANK CT. City: Honolulu State: HI

Telephone: 808-951-2621 Email Address: CHAZBNC@gmail.com

Add personal comments here, or attach additional testimony:

Please leave this petition with retailer for collection, or fax to: 808-822-1

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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: Eddie K. Kan Printed Name: Eddie K. Kan

Business Name (if applicable): \_\_\_\_\_

Street Address: 1843 Pacific Heights Road City: Honolulu State: HI

Telephone: 272 839 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: Alan Kamae

Business Name (if applicable): Alan Kamae - Cigars

Street Address: 438 Kuamoo #204

City: Honolulu

State: HI

Zip: 96819

Telephone: 808-548-1954

Email Address: alan.kamae@yahooc.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: *Charles Kaneda*

Printed Name: Charles Kaneda

Business Name (if applicable): \_\_\_\_\_

Street Address: 70 Moku Cir City: Waipahu State: HI

Telephone: 808-268-0568 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Mikaela K... Printed Name: Rissa K. A. K...

Business Name (if applicable): \_\_\_\_\_

Street Address: 1302 A Nanea Pl. City: Honolulu State: HI

Telephone: 808 392-7000 Email Address: rissak@yaho.com

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Respectfully Submitted,

Signature: Samuel Keau Printed Name: SAMUEL KEAU

Business Name (if applicable): \_\_\_\_\_

Street Address: 90 PUAHI PARK CT City: KAHULUI State: HI 96732

Telephone: 276-7670 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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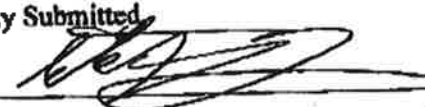
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Respectfully Submitted

Signature: 

Printed Name: Stephen Kim

Business Name (if applicable): \_\_\_\_\_

Street Address: 3003 Ala Moana #200 City: Honolulu State: HI

Telephone: 808-636-2447 Email Address: stephenkim808@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Wayne Nishimura Printed Name: Wayne Nishimura

Business Name (if applicable): \_\_\_\_\_

Street Address: 448 Polulani Dr City: Waikuku State: HI

Telephone: \_\_\_\_\_ Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:  Printed Name: Beau A. King

Business Name (if applicable): Neguth & Associates

Street Address: 3145 King St City: Honolulu State: HI

Telephone: 808 349-3309 Email Address: beauk@neguth.com

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: Harumi Kobayashi Printed Name: HARUMI KOBAYASHI

Business Name (if applicable): MEJIRO GRAPHICS

Street Address: 461 Olele Point Rd City: Port Ludlow State: WA

Zip: 98365 Telephone: 360-774-6721 Email Address: harumi@mejirographics.com

Add personal comments here, or attach additional testimony:

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: *Christy Kozawa* Printed Name: CHRISTY KOZAWA

Business Name (if applicable): \_\_\_\_\_

Street Address: 1251 Ulukouia St City: Kaunohi State: HI

Telephone: (808) 265-2663 Email Address: \_\_\_\_\_

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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:

*(Handwritten Signature)*

Printed Name:

GENE K. KULTINS

Business Name (if applicable):

Martin & MacArthur

Street Address:

1315 KAHAI ST.

City:

Honolulu

State:

HI

Telephone:

Email Address:

Add personal comments here, or attach additional testimony:

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- Create fairness and help Hawai'i cigar retailers who pay their taxes, compete with mail-order businesses that sell cigars within Hawai'i without paying taxes and whose customers do not file usage taxes.
- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: Roberta S. Kukx Printed Name: Roberta S. Kukx

Business Name (if applicable): n/a

Street Address: P.O. Box 1940 city: Wailuku State: HI

Telephone: \_\_\_\_\_ Email Address: covercaddy@gmail.com

Add personal comments here, or attach additional testimony:

*Support local products & companies!*

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**

# hawaiiCigar

ASSOCIATION

## Petition for Support of a Tax Cap, or Flat Rate Tax on Large and Small Cigars

Dear Hawai'i Legislators:

We encourage you to place a tax cap, or flat rate tax of 50 cents on large cigars and 16 cents on small cigars in order to:

- Protect businesses and jobs that support the sale of not only locally grown cigars but also premium, handmade cigars. The current 50 percent unlimited tax negatively impacts our economy.
- Create fairness and help Hawai'i cigar retailers who pay their taxes, compete with mail-order businesses that sell cigars within Hawai'i without paying taxes and whose customers do not file usage taxes.
- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: Kawai Kulehiana Printed Name: Kawai Kulehiana

Business Name (if applicable): FDS

Street Address: 75 E Waipuna Point Rd City: Kahe State: HI

Telephone: 202-1627 Email Address: kkulehiana@hotmail.com

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**

# hawaiiCigar

## ASSOCIATION

### Petition for Support of a Tax Cap, or Flat Rate Tax on Large Cigars by Amending SB233

Dear Hawaii's Legislators:

We encourage you to amend SB233 and place a tax cap or flat rate tax of \$5.50 on premium large cigars in order to:

- Protect businesses and jobs that support the sale of not only locally grown cigars but also premium, handmade cigars. The current 50 percent unlimited tax negatively impacts our economy.
- Create fairness and help Hawaii's cigar retailers who pay their taxes, compete with mail-order businesses that sell cigars within Hawaii's without paying taxes and whose customers do not file usage taxes.
- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawaii's.

Respectfully Submitted,

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Print name: \_\_\_\_\_

Business Name (if applicable): \_\_\_\_\_

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**



# hawaiiCigar

ASSOCIATION

## Petition for Support of a Tax Cap, or Flat Rate Tax on Large and Small Cigars

Dear Hawai'i Legislators:

We encourage you to place a tax cap, or flat rate tax of 50 cents on large cigars and 16 cents on small cigars in order to:

- Protect businesses and jobs that support the sale of not only locally grown cigars but also premium, handmade cigars. The current 50 percent unlimited tax negatively impacts our economy.
- Create fairness and help Hawai'i cigar retailers who pay their taxes, compete with mail-order businesses that sell cigars within Hawai'i without paying taxes and whose customers do not file usage taxes.
- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:  Printed Name: PAUL KATSUNAI

Business Name (if applicable): \_\_\_\_\_

Street Address: 560 KOLEA ST City: WAILUKU State: HI

Telephone: 808-242-4945 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**

# hawaiiCigar

ASSOCIATION

## Petition for Support of a Tax Cap, or Flat Rate Tax on Large and Small Cigars

Dear Hawai'i Legislators:

We encourage you to place a tax cap, or flat rate tax of 50 cents on large cigars and 16 cents on small cigars in order to:

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- Create fairness and help Hawai'i cigar retailers who pay their taxes, compete with mail-order businesses that sell cigars within Hawai'i without paying taxes and whose customers do not file usage taxes.
- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: Samuel M. Laca <sup>Laca</sup>

Business Name (if applicable): N/A

Street Address: 94-1298 Kalaheou

City: Waipahu

State: Hi.

Telephone: (808) 266-0488

Email Address: slaca@yahoo.com

Add personal comments here, or attach additional testimony:

slaca@yahoo.com

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**

# hawaiiCigar

ASSOCIATION

## Petition for Support of a Tax Cap, or Flat Rate Tax on Large and Small Cigars

Dear Hawai'i Legislators:

We encourage you to place a tax cap, or flat rate tax of 50 cents on large cigars and 16 cents on small cigars in order to:

- Protect businesses and jobs that support the sale of not only locally grown cigars but also premium, handmade cigars. The current 50 percent unlimited tax negatively impacts our economy.
- Create fairness and help Hawai'i cigar retailers who pay their taxes, compete with mail-order businesses that sell cigars within Hawai'i without paying taxes and whose customers do not file usage taxes.
- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: \_\_\_\_\_

Printed Name: Berni L. [unclear]

Business Name (if applicable): \_\_\_\_\_

Street Address: 1088 Bishop St City: Hon State: HI

Telephone: 539-3000 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**

# hawaiiCigar

ASSOCIATION

## Petition for Support of a Tax Cap, or Flat Rate Tax on Large and Small Cigars

Dear Hawai'i Legislators:

We encourage you to place a tax cap, or flat rate tax of 50 cents on large cigars and 16 cents on small cigars in order to:

- Protect businesses and jobs that support the sale of not only locally grown cigars but also premium, handmade cigars. The current 50 percent unlimited tax negatively impacts our economy.
- Create fairness and help Hawai'i cigar retailers who pay their taxes, compete with mail-order businesses that sell cigars within Hawai'i without paying taxes and whose customers do not file usage taxes.
- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:  Printed Name: MARGARET LENZ

Business Name (if applicable): \_\_\_\_\_

Street Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_

Telephone: \_\_\_\_\_ Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**

# hawaiiCigar

ASSOCIATION

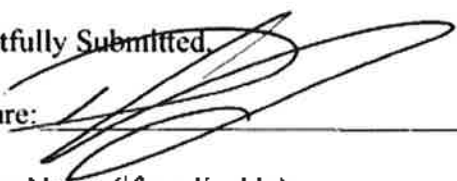
## Petition for Support of a Tax Cap, or Flat Rate Tax on Large and Small Cigars

Dear Hawai'i Legislators:

We encourage you to place a tax cap, or flat rate tax of 50 cents on large cigars and 16 cents on small cigars in order to:

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- Create fairness and help Hawai'i cigar retailers who pay their taxes, compete with mail-order businesses that sell cigars within Hawai'i without paying taxes and whose customers do not file usage taxes.
- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: Paul Lepik

Business Name (if applicable): \_\_\_\_\_

Street Address: PO Box 198900 PMB 208 City: HAWAII State: HI

Telephone: 769-1107 Email Address: paul.lepik@hawaii.org

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaicigarassociation.org](http://hawaicigarassociation.org)**

# hawaiiCigar

ASSOCIATION

## Petition for Support of a Tax Cap, or Flat Rate Tax on Large and Small Cigars

Dear Hawai'i Legislators:

We encourage you to place a tax cap, or flat rate tax of 50 cents on large cigars and 16 cents on small cigars in order to:

- Protect businesses and jobs that support the sale of not only locally grown cigars but also premium, handmade cigars. The current 50 percent unlimited tax negatively impacts our economy.
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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: Katali Lindsey

Business Name (if applicable): \_\_\_\_\_

Street Address: 309 Malakoa Loop

City: Wailuku

State: HI

Telephone: 808-947-2919

Email Address: katali@hawaii.com

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaicigarassociation.org](http://hawaicigarassociation.org)**

# hawaiiCigar ASSOCIATION

## Petition for Support of a Tax Cap, or Flat Rate Tax on Large and Small Cigars

Dear Hawai'i Legislators:

We encourage you to place a tax cap, or flat rate tax of 50 cents on large cigars and 16 cents on small cigars in order to:

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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: Hua Jun Ly

Business Name (if applicable): Hunter tour

Street Address: 337c Punhue PL

City: Hon

State: Hi

Telephone: 358-2689

Email Address: Hunter-Ben@hotmail.com

Add personal comments here, or attach additional testimony:

*We did pay tax but not that much*

Please leave this petition with retailer for collection, or fax to: 808-822-9731

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**

# hawaiiCigar

ASSOCIATION

## Petition for Support of a Tax Cap, or Flat Rate Tax on Large and Small Cigars

Dear Hawai'i Legislators:

We encourage you to place a tax cap, or flat rate tax of 50 cents on large cigars and 16 cents on small cigars in order to:

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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:  Printed Name: David Lima

Business Name (if applicable): \_\_\_\_\_

Street Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_

Telephone: 575-2165 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*  
For More Information on the Hawaii Cigar Association please visit  
**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**



# hawaiiCigar

ASSOCIATION

## Petition for Support of a Tax Cap, or Flat Rate Tax on Large and Small Cigars

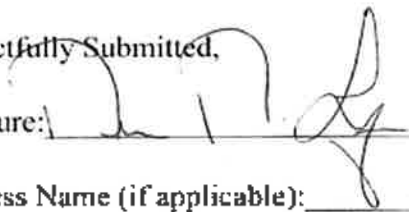
Dear Hawai'i Legislators:

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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:



Printed Name:

REBECCA R. LOFGREN

Business Name (if applicable):

RODEO GENERAL STORE SOUTH

Street Address:

1847 S Kihai Rd

City: Kihai

State: HI

Telephone:

N/A

Email Address:

N/A

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**

# hawaiiCigar ASSOCIATION

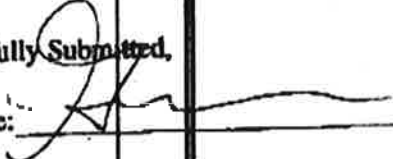
## Petition for Support of a Tax Cap, or Flat Rate Tax on Large and Small Cigars

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- Create fairness and help Hawai'i cigar retailers who pay their taxes, compete with mail-order businesses that sell cigars within Hawai'i without paying taxes and whose customers do not file usage taxes.
- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: GERARD LUPPINO

Business Name (if applicable): \_\_\_\_\_

Street Address: 1427 ENHUPUA ST. City: HONOLULU State: HI

Telephone: 808-780-9501 Email Address: ger@hawaii.org

Add personal comments here, or attach additional testimony:

Please leave this petition with retailer for collection, or fax to: 808-822-9731

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**

# hawaiiCigar ASSOCIATION

## Petition for Support of a Tax Cap, or Flat Rate Tax on Large Cigars by Amending SB233

Dear Hawai'i Legislators:

We encourage you to amend SB233 and place a tax cap or flat rate tax of \$.50 on premium large cigars in order to:

- Protect businesses and jobs that support the sale of not only locally grown cigars but also premium, handmade cigars. The current 50 percent unlimited tax negatively impacts our economy.
- Create fairness and help Hawai'i cigar retailers who pay their taxes, compete with mail-order businesses that sell cigars within Hawai'i without paying taxes and whose customers do not file usage taxes.
- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: Varian Victor Magallano Date: 6/21/12

Print name: Varian Victor Magallano

Business Name (if applicable): \_\_\_\_\_

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**hawaiicigarassociation.org**

# hawaiiCigar

ASSOCIATION

## Petition for Support of a Tax Cap, or Flat Rate Tax on Large and Small Cigars

Dear Hawai'i Legislators:

We encourage you to place a tax cap, or flat rate tax of 50 cents on large cigars and 16 cents on small cigars in order to:

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- Create fairness and help Hawai'i cigar retailers who pay their taxes, compete with mail-order businesses that sell cigars within Hawai'i without paying taxes and whose customers do not file usage taxes.
- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: [Handwritten Signature] Printed Name: Clare Lamura

Business Name (if applicable): \_\_\_\_\_

Street Address: 1299 Kalia Ave #100 City: Honolulu State: HI

Telephone: 849-7818 Email Address: clare.lamura@gmail.com

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**

# hawaiiCigar

## ASSOCIATION

### Petition for Support of a Tax Cap, or Flat Rate Tax on Large and Small Cigars

Dear Hawai'i Legislators:

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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: Hallie Maebet

Business Name (if applicable): \_\_\_\_\_

Street Address: 317 S. Kihou Rd

City: Kihou

State: HI

Telephone: 808 419-8177

Email Address: hmarbet@yahoo.com

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**

# hawaiiCigar ASSOCIATION

## Petition for Support of a Tax Cap, or Flat Rate Tax on Large and Small Cigars

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- Create fairness and help Hawai'i cigar retailers who pay their taxes, compete with mail-order businesses that sell cigars within Hawai'i without paying taxes and whose customers do not file usage taxes.
- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:  Printed Name: Shane Masunaga

Business Name (if applicable): \_\_\_\_\_

Street Address: 489 - Lanihale St. City: Hon State: HI

Telephone: (808) 218-9815 Email Address: S-DANE566@MSN.COM

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**

# hawaiiCigar

ASSOCIATION

## Petition for Support of a Tax Cap, or Flat Rate Tax on Large and Small Cigars

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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: \_\_\_\_\_

Printed Name: Kyle Matsumoto

Business Name (if applicable): \_\_\_\_\_

Street Address: 571 HAULEA ST

City: KAILUA

State: HI

Telephone: 561-7769

Email Address: ah1ty2011@gmail.com

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**

# hawaiiCigar

ASSOCIATION

## Petition for Support of a Tax Cap, or Flat Rate Tax on Large and Small Cigars

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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: *Carmen Matsuzaka* Printed Name: *Carmen Matsuzaka*

Business Name (if applicable): \_\_\_\_\_

Street Address: *304 Ima Way* City: *Honolulu* State: *HI*

Telephone: *572-5463* Email Address: *ath*

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**



# hawaiiCigar

ASSOCIATION

## Petition for Support of a Tax Cap, or Flat Rate Tax on Large and Small Cigars

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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: Danny Matsunaga Printed Name: Danny Matsunaga

Business Name (if applicable): N/A

Street Address: 25 Mahalanui St City: Waipahu State: HI

Telephone: 808-247-6714 Email Address: Danny.Matsunaga@pepco.net

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**

# hawaiiCigar

ASSOCIATION

## Petition for Support of a Flat Rate Tax on Premium Hand Made Cigars

Dear Hawai'i Legislators:

We encourage you to place a flat rate tax of 50 cents per "premium cigar". Premium cigars are defined as cigars made entirely by hand of all natural tobacco leaf, hand-constructed and hand-wrapped, with no filter or characterizing flavor, wholesaling for \$2 or more per cigar, and weighing more than four pounds per one thousand cigars.

- Protect businesses and jobs that support the sale of not only locally grown cigars but also premium, handmade cigars. The current 50 percent unlimited tax negatively impacts our economy.
- Create fairness and help Hawai'i cigar retailers who pay their taxes, compete with mail-order businesses that sell premium cigars within Hawai'i without paying taxes and whose customers do not file usage taxes.
- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of premium cigars in Hawai'i.

Respectfully Submitted,

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Business Name (if applicable): \_\_\_\_\_

Street Address: \_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_

Zip: \_\_\_\_\_

Telephone: \_\_\_\_\_

864-2209

Email Address: \_\_\_\_\_

EKA0503@AOL.COM

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiiicigarassociation.org](http://hawaiiicigarassociation.org)**

# hawaiiCigar

ASSOCIATION


## Petition for Support of a Flat Rate Tax on Premium Hand Made Cigars

Dear Hawai'i Legislators:

We encourage you to place a flat rate tax of 50 cents per "premium cigar". Premium cigars are defined as cigars made entirely by hand of all natural tobacco leaf, hand-constructed and hand-wrapped, with no filter or characterizing flavor, wholesaling for \$2 or more per cigar, and weighing more than four pounds per one thousand cigars.

- Protect businesses and jobs that support the sale of not only locally grown cigars but also premium, handmade cigars. The current 50 percent unlimited tax negatively impacts our economy.
- Create fairness and help Hawai'i cigar retailers who pay their taxes, compete with mail-order businesses that sell premium cigars within Hawai'i without paying taxes and whose customers do not file usage taxes.
- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of premium cigars in Hawai'i.

Respectfully Submitted,

Signature:  Printed Name: SAMUEL ADAMS

Business Name (if applicable): \_\_\_\_\_

Street Address: 768 IAUKEA ST City: HONOLULU State: HI

Zip: 96813 Telephone: \_\_\_\_\_ Email Address: SKadams64@gmail.com

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiiicigarassociation.org](http://hawaiiicigarassociation.org)**



## Petition for Support of a Flat Rate Tax on Premium Hand Made Cigars

Dear Hawai'i Legislators:

We encourage you to place a flat rate tax of 50 cents per "premium cigar". Premium cigars are defined as cigars made entirely by hand of all natural tobacco leaf, hand-constructed and hand-wrapped, with no filter or characterizing flavor, wholesaling for \$2 or more per cigar, and weighing more than four pounds per one thousand cigars.

- Protect businesses and jobs that support the sale of not only locally grown cigars but also premium, handmade cigars. The current 50 percent unlimited tax negatively impacts our economy.
- Create fairness and help Hawai'i cigar retailers who pay their taxes, compete with mail-order businesses that sell premium cigars within Hawai'i without paying taxes and whose customers do not file usage taxes.
- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of premium cigars in Hawai'i.

Respectfully Submitted,

Signature: Iolani Antonio Printed Name: Iolani Antonio

Business Name (if applicable): \_\_\_\_\_

Street Address: 2472 Wai'ōma'o Rd City: Honolulu State: HI

Zip: 96816 Telephone: \_\_\_\_\_ Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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# hawaiiCigar

ASSOCIATION

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Respectfully Submitted,

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Business Name (if applicable): \_\_\_\_\_

Street Address: \_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_

Zip: \_\_\_\_\_

Telephone: \_\_\_\_\_

Email Address: \_\_\_\_\_

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Respectfully Submitted,

Signature: \_\_\_\_\_

Printed Name: SCOTT BLOOM

Business Name (if applicable): \_\_\_\_\_

Street Address: 6162 MAKANILOU

City: HONO

State: HI

Zip: 96821

Telephone: 781-6924

Email Address: SCOTT-BLOOM@hawaii-cigars.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: 

Printed Name: Stanley Boone

Business Name (if applicable): \_\_\_\_\_

Street Address: 3107 Kaunoea St

City: Honolulu

State: HI

Zip: 96815

Telephone: 808-732-2941

Email Address: Stanboone@Comcast.net

Add personal comments here, or attach additional testimony:

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• Support and protect tax revenue generated from the sale of premium cigars in Hawai'i.

Respectfully Submitted,

Signature: [Handwritten Signature] Printed Name: RICHARD BOWLES

Business Name (if applicable):

Street Address: 1655 KANUNU ST City: HONOLULU State: HI

Zip: 96814 Telephone: 844-3341 Email Address: richard\_bowles@yahoo.com

Add personal comments here, or attach additional testimony:

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# hawaiiCigar

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Respectfully Submitted,

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Business Name (if applicable): \_\_\_\_\_

Street Address: \_\_\_\_\_

968 Spencer St 202

City: Honolulu

State: HI

Zip: \_\_\_\_\_

96822

Telephone: \_\_\_\_\_

808-224-6343

Email Address: \_\_\_\_\_

joshvabritten@hawaiiicigar.com

Add personal comments here, or attach additional testimony:

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# hawaiiCigar

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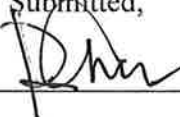
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Respectfully Submitted,

Signature: \_\_\_\_\_



Printed Name: \_\_\_\_\_

Rod Canoe

Business Name (if applicable): \_\_\_\_\_

Kapahulu video

Street Address: \_\_\_\_\_

3302 CAMPBELL AVE

City: \_\_\_\_\_

HAW

State: \_\_\_\_\_

HI

Zip: \_\_\_\_\_

96815

Telephone: \_\_\_\_\_

808-732-397

Email Address: \_\_\_\_\_

kapahuluvideo@yahoo.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: [Handwritten Signature] Printed Name: Tabitha Carneiro

Business Name (if applicable):

Street Address: 2888 Ala Iliua #110 City: Honolulu State: HI

Zip: 96818 Telephone: 808 6838768 Email Address: tcarneiro@hawaii.com

Add personal comments here, or attach additional testimony:

tcarneiro@hawaii.com

Please leave this petition with retailer for collection, or fax to: 808-822-9731

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hawaiicigarassociation.org

# hawaiiCigar

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Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Business Name (if applicable): \_\_\_\_\_

Street Address: \_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_

Zip: \_\_\_\_\_

Telephone: \_\_\_\_\_

Email Address: \_\_\_\_\_

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Respectfully Submitted,

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Business Name (if applicable): \_\_\_\_\_

Street Address: \_\_\_\_\_

520 Lunalilo Plm Rd #8307

City: \_\_\_\_\_

Honolulu

State: \_\_\_\_\_

HI

Zip: \_\_\_\_\_

96825

Telephone: \_\_\_\_\_

808372 0765

Email Address: \_\_\_\_\_

jwcastro@hotmail.com

Add personal comments here, or attach additional testimony:

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Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Business Name (if applicable): \_\_\_\_\_

Street Address: \_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_

Zip: \_\_\_\_\_

Telephone: \_\_\_\_\_

Email Address: \_\_\_\_\_

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- Support and protect tax revenue generated from the sale of premium cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: Matthew Campbell

Business Name (if applicable): \_\_\_\_\_

Street Address: 1559 Thurston Ave #A4 City: Honolulu State: HI

Zip: 96822 Telephone: \_\_\_\_\_ Email Address: Unclematt@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Naomi F. Chang Printed Name: Naomi F. Chang

Business Name (if applicable): \_\_\_\_\_

Street Address: 400 HOBSON LN #1005 City: HONOLULU State: HI

Zip: 96815 Telephone: 808-389-0118 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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- Support and protect tax revenue generated from the sale of premium cigars in Hawai'i.

Respectfully Submitted,

Signature:  Printed Name: MARVIN CHANG

Business Name (if applicable): R. FIELD WINE CO.

Street Address: 3536 HARDING AVE. City: HONOLULU State: HI

Zip: 96816 Telephone: 735-7368 Email Address: marvinchang@foodland.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: 

Printed Name: Michael Chung

Business Name (if applicable): \_\_\_\_\_

Street Address: 333 Market St. #200

City: Honolulu

State: HI

Zip: 96813

Telephone: \_\_\_\_\_

Email Address: Mchung808@gmail.com

Add personal comments here, or attach additional testimony:

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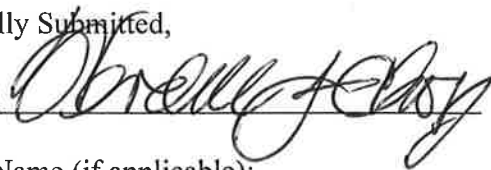
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Respectfully Submitted,

Signature:



Printed Name:

Wendell Choy

Business Name (if applicable):

Street Address:

2318 Seaview Ave

City:

Honolulu

State:

HI

Zip:

96822

Telephone:

218-8304

Email Address:

wchoy@mc.com

Add personal comments here, or attach additional testimony:

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Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Business Name (if applicable): \_\_\_\_\_

Street Address: \_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_

Zip: \_\_\_\_\_

Telephone: \_\_\_\_\_

Email Address: \_\_\_\_\_

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Respectfully Submitted,

Signature: James W. Danz Printed Name: JAMES W DANZ

Business Name (if applicable): ISLAND GUITARS

Street Address: 1050 AIA MAUNA ROAD City: HON. State: HI

Zip: 96714 Telephone: 591-2910 Email Address: Aloha@islandguitars.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Aki W. de Leon Printed Name: Aki W. de Leon

Business Name (if applicable): \_\_\_\_\_

Street Address: 91-863 Oeniani St. City: Kapolei State: HI

Zip: 96707 Telephone: 808 398 0426 Email Address: akideleon@gmail.com

Add personal comments here, or attach additional testimony:

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We encourage you to place a flat rate tax of 50 cents per "premium cigar". Premium cigars are defined as cigars made entirely by hand of all natural tobacco leaf, hand-constructed and hand-wrapped, with no filter or characterizing flavor, wholesaling for \$2 or more per cigar, and weighing more than four pounds per one thousand cigars.

- Protect businesses and jobs that support the sale of not only locally grown cigars but also premium, handmade cigars. The current 50 percent unlimited tax negatively impacts our economy.
- Create fairness and help Hawai'i cigar retailers who pay their taxes, compete with mail-order businesses that sell premium cigars within Hawai'i without paying taxes and whose customers do not file usage taxes.
- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of premium cigars in Hawai'i.

Respectfully Submitted,

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Dr. Roberto Barreiro de Vez

Business Name (if applicable): \_\_\_\_\_

AGRACIG LLC

Street Address: \_\_\_\_\_

92-100

Waipahu Place

City: \_\_\_\_\_

Ko Olina/Kapolei

State: \_\_\_\_\_

HI

Zip: \_\_\_\_\_

96707

Telephone: \_\_\_\_\_

808-371-7759

Email Address: \_\_\_\_\_

agracig@gmail.com

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**

# hawaiiCigar

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Respectfully Submitted,

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

RHONDA DE JESUS

Business Name (if applicable): \_\_\_\_\_

Street Address: \_\_\_\_\_

91-1037 KAIPALAOA

City: \_\_\_\_\_

st

EWING BEACH

State: \_\_\_\_\_

HI

Zip: \_\_\_\_\_

96706

Telephone: \_\_\_\_\_

808 983 9058

Email Address: \_\_\_\_\_

caralzone74@gmail.

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Respectfully Submitted,

Signature:  Printed Name: Janet P. Dela Cruz  
Business Name (if applicable): N/A  
Street Address: 590 Farrington Hwy. City: Kapolei State: HI  
Zip: 96707 Telephone: 808-218-2220 Email Address: Baby-doll708@msn.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: Les Drent  
Business Name (if applicable): Kauai Cigar  
Street Address: 6200 B Kawaihau Rd City: Kapa'a State: HI  
Zip: 96746 Telephone: 808-822-4495 Email Address: les@bdcoffee.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Business Name (if applicable): \_\_\_\_\_

Street Address: \_\_\_\_\_

City: \_\_\_\_\_

State: HI

Zip: \_\_\_\_\_

Telephone: \_\_\_\_\_

Email Address: \_\_\_\_\_

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Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Business Name (if applicable): \_\_\_\_\_

Street Address: \_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_

Zip: \_\_\_\_\_

Telephone: \_\_\_\_\_

Email Address: \_\_\_\_\_

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Respectfully Submitted,

Signature:  Printed Name: Tai Erum

Business Name (if applicable): \_\_\_\_\_

Street Address: 4962 La Rd. City: Kapaa State: HI

Zip: 96746 Telephone: 626-315-2861 Email Address: TErum@LBDCoffee.co

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Mary Morgan Evans Printed Name: Mary Morgan Evans

Business Name (if applicable): \_\_\_\_\_

Street Address: 2609 Date St. #9 City: Honolulu State: HI

Zip: 96826 Telephone: 358-3697 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: J. Fia Printed Name: Jon Fia

Business Name (if applicable): \_\_\_\_\_

Street Address: 92-320 Hookili City: Kapolei State: HI

Zip: 96707 Telephone: 808-672-6665 Email Address: jonfia@gmail.com

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

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Respectfully Submitted,

Signature: \_\_\_\_\_

*Elyne Fia*

Printed Name: \_\_\_\_\_

*Elyne Fia*

Business Name (if applicable): \_\_\_\_\_

Street Address: \_\_\_\_\_

*92-320 HOOKILI PL.*

City: \_\_\_\_\_

*KAPOLEI*

State: \_\_\_\_\_

*HI*

Zip: \_\_\_\_\_

*96707*

Telephone: \_\_\_\_\_

*6726665*

Email Address: \_\_\_\_\_

*efia@hawaiiicigar.com*

*com*

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: JAMES FRANCOISE

Business Name (if applicable): A&J PACIFIC, LLC

Street Address: 110 S. Cane St City: WAHIAWA State: HI

Zip: 96786 Telephone: 808 753 2024 Email Address: Jim.francoise@HawaiiCigar.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Donald F. Fernelius Printed Name: Donald Fernelius

Business Name (if applicable): \_\_\_\_\_

Street Address: 91-069 Parish DR City: Ewa Beach State: HI

Zip: 96706 Telephone: 808-205-1852 Email Address: ferneliusdd@yahoo.com

Add personal comments here, or attach additional testimony:

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For More Information on the Hawaii Cigar Association please visit

**[hawaii cigarassociation.org](http://hawaii cigarassociation.org)**

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Respectfully Submitted,

Signature:  Printed Name: Jason Fukuda

Business Name (if applicable): QSI Inc.

Street Address: 2919 Kapiolani Blvd City: Honolulu State: HI

Zip: 96826 Telephone: 739-9463 Email Address: jasonf@times-supermarket.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: [Handwritten Signature] Printed Name: Mike Goodnight

Business Name (if applicable): Goodnight's Corp. dba Splash Cafe

Street Address: 3501 Rice St. #105 City: Lihue State: HI

Zip: 96766 Telephone: 245-2012 Email Address: mdg@splashcafehi.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: David Gardin  
Business Name (if applicable): Aloha Care  
Street Address: 1357 Kapiolani # City: HONO State: Hi.  
Zip: 96814 Telephone: \_\_\_\_\_ Email Address: gdavethewave@ad.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: Chester Gumbau

Business Name (if applicable): \_\_\_\_\_

Street Address: 91-545 Hulua Pl City: Ewa Beach State: HI

Zip: 96706 Telephone: 295-3149 Email Address: Chester.g@times-supplement.com

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Respectfully Submitted,

Signature:  Printed Name: Glenn Haase

Business Name (if applicable): \_\_\_\_\_

Street Address: 94-203 Mahinahau Pl. City: Mililani State: HI

Zip: 96789 Telephone: 783 0260 Email Address: ghaase@yahoo.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Edana Harrell Printed Name: EDANA HARRELL

Business Name (if applicable): \_\_\_\_\_

Street Address: 4962 LA RD City: KAPAHA State: CA

Zip: 94764 Telephone: 909-794-8033 Email Address: edana87@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Boyd Haupt Printed Name: Boyd L. Haupt

Business Name (if applicable): N/A

Street Address: P.O. Box 1596 City: Kaunakakai State: HI

Zip: 96748 Telephone: 808 691 0920 Email Address:

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: *R. Leighton Hayashi*

Printed Name: R. LEIGHTON HAYASHI

Business Name (if applicable): Kanai Cigar

Street Address: 726 Maunawaa Ave

City: Maunawaa

State: HI

Zip: 96768

Telephone: 808-357-3858

Email Address: lhayashi@kanai-cigar.com

Add personal comments here, or attach additional testimony:

*Please help the economy and get this under control.*

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**



Petition for Support of a Flat Rate Tax on Premium Hand Made Cigars

Dear Hawai'i Legislators:

We encourage you to place a flat rate tax of 50 cents per "premium cigar". Premium cigars are defined as cigars made entirely by hand of all natural tobacco leaf, hand-constructed and hand-wrapped, with no filter or characterizing flavor, wholesaling for \$2 or more per cigar, and weighing more than four pounds per one thousand cigars.

- Protect businesses and jobs that support the sale of not only locally grown cigars but also premium, handmade cigars. The current 50 percent unlimited tax negatively impacts our economy.
• Create fairness and help Hawai'i cigar retailers who pay their taxes, compete with mail-order businesses that sell premium cigars within Hawai'i without paying taxes and whose customers do not file usage taxes.
• Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
• Support and protect tax revenue generated from the sale of premium cigars in Hawai'i.

Respectfully Submitted,

Signature: [Handwritten Signature] Printed Name: ERIC HAYES

Business Name (if applicable): N/A

Street Address: 540 FARMINGTON HWY #524 City: KAPOLEI State: HI

Zip: 96707 Telephone: Email Address: EHAYES@BOBRYANOW.COM

Add personal comments here, or attach additional testimony:

Please leave this petition with retailer for collection, or fax to: 808-822-9731
For More Information on the Hawaii Cigar Association please visit
hawaiicigarassociation.org

# hawaiiCigar

ASSOCIATION

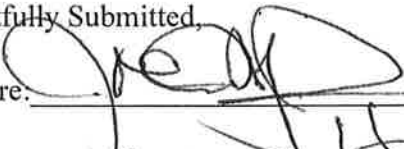
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- Support and protect tax revenue generated from the sale of premium cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: SARAH HANSEN

Business Name (if applicable): Honolulu Tasting Co

Street Address: 1448 KALANIANA'OLA

City: KAILUA

State: HI

Zip: 96734

Telephone: 87-8468

Email Address: HONOLULU TASTING CO

Add personal comments here, or attach additional testimony:

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NET

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For More Information on the Hawaii Cigar Association please visit

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# hawaiiCigar

ASSOCIATION

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Respectfully Submitted,

Signature: 

Printed Name: Jacob Holcomb

Business Name (if applicable): \_\_\_\_\_

Street Address: 1122A 2nd Ave

City: Honolulu

State: H'

Zip: 96816

Telephone: 808-489-1337

Email Address: 457200ANDAL@GMAIL

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Mark A. Holloway Printed Name: MARK A. HOLLOWAY

Business Name (if applicable): Tobaccos of Hawaii

Street Address: 3558 WOODLAWN DR City: HNL State: \_\_\_\_\_

Zip: 96822 Telephone: 541-525-8296 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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- Support and protect tax revenue generated from the sale of premium cigars in Hawai'i.

Respectfully Submitted,

Signature:  Printed Name: Norlan Horita

Business Name (if applicable): Hanapepe's Sushi Co Inc

Street Address: 1520 C Palolo Ave City: Honolulu State: HI

Zip: 96816 Telephone: 729-2560 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Dennis A. Huddy Printed Name: DENNIS A. HUDDY

Business Name (if applicable): \_\_\_\_\_

Street Address: 1582 EAMES ST City: WAHIAWA State: HI

Zip: 96706 Telephone: (808) 622-2460 Email Address: DHCIGARMAN@ADL.COM

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: PAULS, JIM

Business Name (if applicable): \_\_\_\_\_

Street Address: 1031 maunahi 305 City: Honolulu State: HI

Zip: 96822 Telephone: \_\_\_\_\_ Email Address: jpmalcohal3@yahoo.com

Add personal comments here, or attach additional testimony:

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## Petition for Support of a Flat Rate Tax on Premium Hand Made Cigars

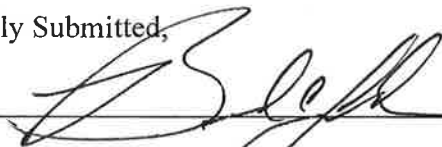
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Respectfully Submitted,

Signature:



Printed Name:

Brandon Jackson

Business Name (if applicable):

Street Address:

PO Box 37123

City:

Honolulu

State:

HI

Zip:

96837

Telephone:

Email Address:

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Nicole KK Jones Printed Name: Nicole KK Jones

Business Name (if applicable): \_\_\_\_\_

Street Address: 1617 Clark St. City: Honolulu State: HI

Zip: 96822 Telephone: 489-8972 Email Address: nyogi07@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Samuel T. Jones III Printed Name: Samuel T. Jones III

Business Name (if applicable): Tobacco of Hawaii

Street Address: 512 Atkinson Dr. City: Honolulu State: HI

Zip: 96814 Telephone: 808 954 0504 Email Address: stj386@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Lalaine Kaaui Printed Name: Lalaine Kaaui

Business Name (if applicable): \_\_\_\_\_

Street Address: 1079 Luapete Drive City: Honolulu State: HI

Zip: 96818 Telephone: 330-9794 Email Address: lalainek@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: John Kabue Printed Name: John Kabue

Business Name (if applicable): D.O.H

Street Address: 3949 Diamond Dr City: Hon State: HI

Zip: 90815 Telephone: 620 0588 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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# hawaiiCigar

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Respectfully Submitted,

Signature:  Printed Name: Alan Kane  
Business Name (if applicable): N/A  
Street Address: 1837 East West City: Honolulu State: HI  
Zip: 96822 Telephone: 808-748-9115 Email Address: alan.kane@hawaii.edu

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: 

Printed Name: KAMUELA KANESHIRO

Business Name (if applicable): \_\_\_\_\_

Street Address: 94-344 HOKUALA ST. #116 City: Mililani State: HI

Zip: 96789 Telephone: 808-625-5454 Email Address: bratbandot\_z@yahoo.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: Legislators

Business Name (if applicable): \_\_\_\_\_

Street Address: 3004 Polopuilani Pl City: Hon State: HI

Zip: 96817 Telephone: 542 7550 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: \_\_\_\_\_

*Cathy Kerr*

Printed Name: \_\_\_\_\_

*Cathy Kerr*

Business Name (if applicable): \_\_\_\_\_

Street Address: \_\_\_\_\_

*223 Sondley Dr<sup>w</sup>*

City: \_\_\_\_\_

*Asheville*

State: \_\_\_\_\_

*NC*

Zip: \_\_\_\_\_

*28805*

Telephone: \_\_\_\_\_

*828 298 2189*

Email Address: \_\_\_\_\_

*R3K<sup>err</sup>@aol.com*

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Randall K. Kerr

Printed Name: Randall K. Kerr

Business Name (if applicable): \_\_\_\_\_

Street Address: 223 Sandhury dr.

City: Asherville,

State: N.C.

Zip: 28805

Telephone: 828-779-1728

Email Address: R.Kerr@aol.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: IAN KIM

Business Name (if applicable): \_\_\_\_\_

Street Address: 92-2059 KULHI ST City: KAPOLEI State: HI

Zip: 96707 Telephone: 554-2693 Email Address: SOME\_GUY808@YAHOO.COM

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Lisa Lawson Printed Name: Lisa Lawson

Business Name (if applicable): \_\_\_\_\_

Street Address: 3124A Wilcox Ave City: Hon State: Hi

Zip: 96816 Telephone: 221-5803 Email Address: —

Add personal comments here, or attach additional testimony:

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- Support and protect tax revenue generated from the sale of premium cigars in Hawai'i.

Respectfully Submitted,

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Business Name (if applicable): \_\_\_\_\_

Street Address: \_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_

Zip: \_\_\_\_\_

Telephone: \_\_\_\_\_

Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**

# hawaiiCigar

ASSOCIATION

## Petition for Support of a Flat Rate Tax on Premium Hand Made Cigars

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Respectfully Submitted

Signature: 

Printed Name: Christopher C Lee

Business Name (if applicable): \_\_\_\_\_

Street Address: 91-222 Kupapaia Place

City: Ewa Beach

State: HI

Zip: 96706

Telephone: \_\_\_\_\_

Email Address: batman097@hawaiiil.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: Eric Letan

Business Name (if applicable): \_\_\_\_\_

Street Address: 5333 Lili'uokalani Street #1701 City: Honolulu State: HI

Zip: 96818 Telephone: 927-3243 Email Address: erletan@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: TAD LANCE

Business Name (if applicable): \_\_\_\_\_

Street Address: 1165 HOLE P #6614 City: Honolulu State: HI

Zip: 96825 Telephone: 808-384-9985 Email Address: mvelchada@wind.com

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Respectfully Submitted,

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Business Name (if applicable): \_\_\_\_\_

Street Address: \_\_\_\_\_

91-863 Oaniami St

City: \_\_\_\_\_

Kapolei

State: \_\_\_\_\_

HI

Zip: \_\_\_\_\_

94707

Telephone: \_\_\_\_\_

8082189990

Email Address: \_\_\_\_\_

MSWC75@hotmail.com

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Respectfully Submitted,

Signature: 

Printed Name: Brennan Maika

Business Name (if applicable): \_\_\_\_\_

Street Address: 2029 Nuuanu Ave #1407

City: Hon

State: HI

Zip: 96817

Telephone: 388-9229

Email Address: Kalanimaika@hotmail.com

Add personal comments here, or attach additional testimony:

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ASSOCIATION

## Petition for Support of a Flat Rate Tax on Premium Hand Made Cigars

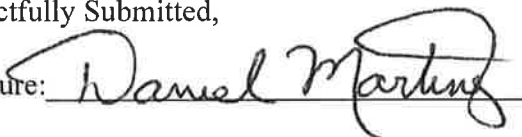
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Respectfully Submitted,

Signature:



Printed Name:

DANIEL MARTINEZ

Business Name (if applicable): \_\_\_\_\_

Street Address:

92-104 HOINA PLACE

City:

KAPOLEI

State:

HI

Zip:

96707

Telephone:

808 551-2189

Email Address:

ph1941@AOL.COM

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: MAXIMO PASION

Business Name (if applicable): \_\_\_\_\_

Street Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_

Zip: \_\_\_\_\_ Telephone: \_\_\_\_\_ Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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# hawaiiCigar

ASSOCIATION

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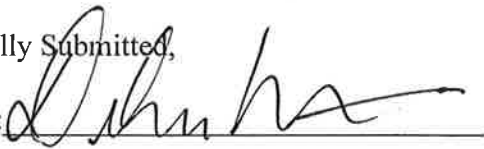
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Respectfully Submitted,

Signature:



Printed Name:

Debra Matier

Business Name (if applicable):

Street Address:

92-1025 D Koio Dr. City: Kapolei State: HI

Zip:

96707

Telephone:

(808) 772-4434

Email Address:

dmatier@hotmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: Grantell McCray

Business Name (if applicable): \_\_\_\_\_

Street Address: 161 Ahalekua Rd Unit 102 City: Wahiawa State: HI

Zip: 96784 Telephone: 404-252-9994 Email Address: C.mccray55@gmail.com

Add personal comments here, or attach additional testimony:

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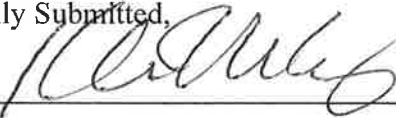
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Respectfully Submitted,

Signature: 

Printed Name: KEVIN MCCARTY

Business Name (if applicable): \_\_\_\_\_

Street Address: 1131 HOOZAN ST #6

City: HONOLULU

State: HI

Zip: 96814

Telephone: 282 5054

Email Address: kmccarty84@yahoo.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Melissa McCarty Printed Name: Melissa McCarty

Business Name (if applicable): N/A

Street Address: 161 Ahamaka Rd #102 City: Wahiawa State: HI

Zip: 96786 Telephone: 404-819-6432 Email Address: melissanp03@yahoo.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Bill McDevitt

Printed Name: Bill McDevitt

Business Name (if applicable): \_\_\_\_\_

Street Address: 302 MOI PLACE

City: KITAEI

State: HI

Zip: 96753

Telephone: 808-879-3722

Email Address: makula@maui.net

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: John Miranda

Business Name (if applicable): \_\_\_\_\_

Street Address: 85-504 Waiawa Valley Rd City: Waianae State: HI

Zip: 96792 Telephone: 265 4100 Email Address: clabsigkaluna@gmail.com

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Respectfully Submitted,

Signature: \_\_\_\_\_

A handwritten signature in black ink, appearing to read "Shawna Misi", written over a horizontal line.

Printed Name: \_\_\_\_\_

Shawna Misi

Business Name (if applicable): \_\_\_\_\_

Street Address: \_\_\_\_\_

PO Box 1252

City: \_\_\_\_\_

Kaunua

State: \_\_\_\_\_

HI

Zip: \_\_\_\_\_

96134

Telephone: \_\_\_\_\_

Email Address: \_\_\_\_\_

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Respectfully Submitted,

Signature: Michael A. Monroe Printed Name: Michael A. Monroe

Business Name (if applicable): \_\_\_\_\_

Street Address: 94-1027 Wai'aleala St. City: Waipahu State: HI

Zip: 96797 Telephone: 808 381 8487 Email Address: cigarguyhi@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: 

Printed Name: Russ Moore

Business Name (if applicable): \_\_\_\_\_

Street Address: 415 South St.

City: Honolulu

State: H.

Zip: 96813

Telephone: 808 291 9993

Email Address: RussKALIA@hawaii

Add personal comments here, or attach additional testimony: com

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Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Business Name (if applicable): \_\_\_\_\_

Street Address: \_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_

Zip: \_\_\_\_\_

Telephone: \_\_\_\_\_

Email Address: \_\_\_\_\_

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Respectfully Submitted,

Signature:  Printed Name: RENEE MURADICA

Business Name (if applicable): \_\_\_\_\_

Street Address: 739 HAUSTEN ST. # 804 City: HON State: HI

Zip: 96826 Telephone: 808-783-2225 Email Address: rrmuradica@yahoo.com

Add personal comments here, or attach additional testimony:

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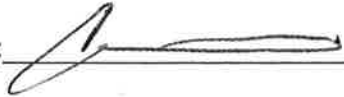
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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of premium cigars in Hawai'i.

Respectfully Submitted,

Signature:  Printed Name: Curt Nakagawa

Business Name (if applicable): \_\_\_\_\_

Street Address: 45-523 Halekua Rd City: Koneone State: HI

Zip: 96744 Telephone: 808 3924632 Email Address: ruinorruoutsk@gmail.com

Add personal comments here, or attach additional testimony:

Please leave this petition with retailer for collection, or fax to: 808-822-9731

For More Information on the Hawaii Cigar Association please visit

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# hawaiiCigar

ASSOCIATION

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Respectfully Submitted,

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Business Name (if applicable): \_\_\_\_\_

Street Address: \_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_

Zip: \_\_\_\_\_

Telephone: \_\_\_\_\_

Email Address: \_\_\_\_\_

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Respectfully Submitted,

Signature: 

Printed Name: STEVEN NAKATA

Business Name (if applicable): Kawai Community College

Street Address: 31901 Kaimuali'i Hwy

City: Pihun

State: HI

Zip: 96765

Telephone: 808 634 7154

Email Address: Nakatas@Hawaii.edu

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Respectfully Submitted,

Signature:  Printed Name: RONN NOZOF

Business Name (if applicable): \_\_\_\_\_

Street Address: PO BOX 179338 City: HON State: HI

Zip: 96817 Telephone: 306-1189 Email Address: RONNNOZOF@gmail.com

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Respectfully Submitted,

Signature:  Printed Name: Sue Okada

Business Name (if applicable): \_\_\_\_\_

Street Address: 3133 Jerves Street City: Lihue State: \_\_\_\_\_

Zip: 96766 Telephone: 808 835 1821 Email Address: sueann@hawaii.edu

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Respectfully Submitted,

Signature: 

Printed Name: Douglass Owens

Business Name (if applicable): \_\_\_\_\_

Street Address: 98-208 Aiea Kai Pl City: Aiea State: HI

Zip: 96701 Telephone: 808 484 7509 Email Address: DouglassOwens@gmail.com

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Respectfully Submitted,

Signature: Naomi Owens Printed Name: Naomi Owens

Business Name (if applicable): \_\_\_\_\_

Street Address: 98-808 Aiea Kai PL City: Aiea State: HI

Zip: 96701 Telephone: (808) 489 7440 Email Address: ndunhar@gmail.com

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Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Business Name (if applicable): \_\_\_\_\_

Street Address: \_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_

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Email Address: \_\_\_\_\_

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# hawaiiCigar

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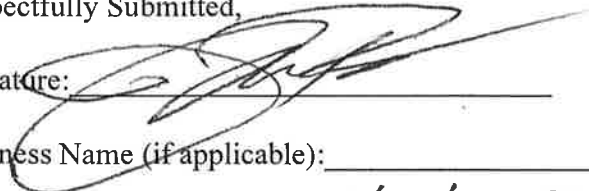
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Respectfully Submitted,

Signature: 

Printed Name: John Parker

Business Name (if applicable): \_\_\_\_\_

Street Address: 1137 Hanaula St

City: Honolulu

State: H.I.

Zip: 96814

Telephone: 2776673

Email Address: \_\_\_\_\_

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Signature: \_\_\_\_\_

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Business Name (if applicable): \_\_\_\_\_

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Zip: \_\_\_\_\_

Telephone: \_\_\_\_\_

Email Address: \_\_\_\_\_

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Respectfully Submitted,

Signature: Alesana Pake Printed Name: Doc Pake

Business Name (if applicable): \_\_\_\_\_

Street Address: 94-1172 Hiapo St City: Waipahu State: HI

Zip: 96797 Telephone: \_\_\_\_\_ Email Address: chkezz@yahoo

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Respectfully Submitted,

Signature:  Printed Name: Donna Pennington

Business Name (if applicable): \_\_\_\_\_

Street Address: 169 E. Hind Dr. City: Hon. State: HI

Zip: 96821 Telephone: \_\_\_\_\_ Email Address: \_\_\_\_\_

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Business Name (if applicable): \_\_\_\_\_

Street Address: \_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_

Zip: \_\_\_\_\_

Telephone: \_\_\_\_\_

Email Address: \_\_\_\_\_

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Respectfully Submitted,

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

*RICHARD PEREZ*

Business Name (if applicable): \_\_\_\_\_

Street Address: \_\_\_\_\_

*444 LUNAWAO HALL RD*

City: \_\_\_\_\_

*HAWAII*

State: \_\_\_\_\_

*HI*

Zip: \_\_\_\_\_

*96925*

Telephone: \_\_\_\_\_

*808.591.2942*

Email Address: \_\_\_\_\_

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Respectfully Submitted,

Signature:  Printed Name: Dante Rengil

Business Name (if applicable): \_\_\_\_\_

Street Address: 1837 East-West Road City: Honolulu State: HI

Zip: 96822 Telephone: 808-220-3121 Email Address: steve-fatman-00@yahoo.com

Add personal comments here, or attach additional testimony:

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Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Business Name (if applicable): \_\_\_\_\_

Street Address: \_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_

Zip: \_\_\_\_\_

Telephone: \_\_\_\_\_

Email Address: \_\_\_\_\_

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Respectfully Submitted,

Signature: [Handwritten Signature] Printed Name: LYN SALAMANCA

Business Name (if applicable):

Street Address: 94-1298 POLANI ST 20B City: WAIPAHU State: HI

Zip: 96797 Telephone: 676-1076 Email Address: LORILYN@HAWAII.EDU

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Respectfully Submitted,

Signature: 

Printed Name: GRETCHEN SANDERS

Business Name (if applicable): \_\_\_\_\_

Street Address: 91-1091 PAPA A ST City: KAPOLEI State: HI

Zip: 96707 Telephone: \_\_\_\_\_ Email Address: \_\_\_\_\_

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Respectfully Submitted,

Signature: 

Printed Name: J. W. SCHAUMBUKE

Business Name (if applicable): \_\_\_\_\_

Street Address: 1645 Aea Lane

City: Honolulu

State: HI

Zip: \_\_\_\_\_

Telephone: 509-670-2150

Email Address: \_\_\_\_\_

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Respectfully Submitted,

Signature:  Printed Name: Sonny Schnabel

Business Name (if applicable): \_\_\_\_\_

Street Address: 911 LUKAST City: Honolulu State: HI

Zip: 96817 Telephone: 808-628-8426 Email Address: SONNY.Schnabel@gmail.com

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*  
For More Information on the Hawaii Cigar Association please visit  
**hawaiicigarassociation.org**

# hawaiiCigar

ASSOCIATION

## Petition for Support of a Flat Rate Tax on Premium Hand Made Cigars

Dear Hawai'i Legislators:

We encourage you to place a flat rate tax of 50 cents per "premium cigar". Premium cigars are defined as cigars made entirely by hand of all natural tobacco leaf, hand-constructed and hand-wrapped, with no filter or characterizing flavor, wholesaling for \$2 or more per cigar, and weighing more than four pounds per one thousand cigars.

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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of premium cigars in Hawai'i.

Respectfully Submitted,

Signature: [Handwritten Signature] Printed Name: MIKE JENDEROWSKI

Business Name (if applicable): M + W CARPENTRY

Street Address: 928 Puuomao Rd City: HONOLULU State: HI

Zip: 96825 Telephone: \_\_\_\_\_ Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

Thank you Mike I

Please leave this petition with retailer for collection, or fax to: 808-822-9731

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- Support and protect tax revenue generated from the sale of premium cigars in Hawai'i.

Respectfully Submitted,

Signature:  Printed Name: Robert Shintan

Business Name (if applicable): \_\_\_\_\_

Street Address: 701 11<sup>th</sup> Ave City: Honolulu State: \_\_\_\_\_

Zip: 96816 Telephone: 808-733-7370 Email Address: Pilau@yahoo.com

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Respectfully Submitted,

Signature:  Printed Name: Nathan Salipante

Business Name (if applicable): \_\_\_\_\_

Street Address: 938 KOHOU ST. City: HONOLULU State: \_\_\_\_\_

Zip: 96817 Telephone: 848-0111 Email Address: N/A

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Respectfully Submitted,

Signature: 

Printed Name: WILLIAM T. SHREVE

Business Name (if applicable): \_\_\_\_\_

Street Address: 352 E KALAMA

City: KAILUA

State: HI

Zip: 96734

Telephone: (808) 351-2573

Email Address: shreveut@upho.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: \_\_\_\_\_

Printed Name: Antonio SILVA

Business Name (if applicable): \_\_\_\_\_

Street Address: 1630 Liholiho St #1103 City: Honolulu State: HI

Zip: 96822 Telephone: 808 234 4824 Email Address: TSILVA2050@GMAIL.COM

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Bronson K. Silva Printed Name: Bronson K. Silva

Business Name (if applicable): \_\_\_\_\_

Street Address: 1811 East West Rd. City: Honolulu State: HI

Zip: 96848 Telephone: (808) 896 9128 Email Address: brksilva@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: *Rua Silva* Printed Name: BUA SILVA

Business Name (if applicable): \_\_\_\_\_

Street Address: 1630 LIHOLIHO ST #1103 City: HONOLULU State: HI

Zip: 96822 Telephone: (973) 941 0269 Email Address: B42.SILVA.YAHOO.COM

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: Jordan Silva

Business Name (if applicable): \_\_\_\_\_

Street Address: 1717 Matt-Smith Dr City: Honolulu State: HI

Zip: 96822 Telephone: 808-205-7030 Email Address: jesilva@gmail.com

Add personal comments here, or attach additional testimony:

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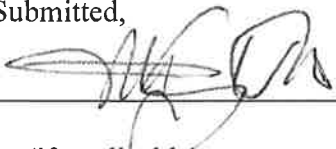
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Respectfully Submitted,

Signature: \_\_\_\_\_



Printed Name: \_\_\_\_\_

Michelle Maklonadu Sotelo

Business Name (if applicable): \_\_\_\_\_

Street Address: \_\_\_\_\_

778 WILI WILI #203

City: \_\_\_\_\_

Honolulu

State: \_\_\_\_\_

HI

Zip: \_\_\_\_\_

96826

Telephone: \_\_\_\_\_

425 7735169

Email Address: \_\_\_\_\_

msotelo@duwersandikukata.com

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Respectfully Submitted,

Signature:  Printed Name: CHRIS STEINHILBER

Business Name (if applicable): \_\_\_\_\_

Street Address: 98-1362 KAONOHI ST City: AIEA State: HI

Zip: 96701 Telephone: 808-477-8468 Email Address: CHRIS.STEINHILBER@

USMC.MIL

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Scott Tamayaki

Printed Name: SCOTT TAMAYAKI

Business Name (if applicable): \_\_\_\_\_

Street Address: 99-148 MIKALEMI ST

City: AIEA

State: HI

Zip: 96701

Telephone: 808 363-3659

Email Address: SCOTT.TAMAYAKI@AOL.COM

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_



TODD TAPPE

Business Name (if applicable): \_\_\_\_\_

Street Address: \_\_\_\_\_

126 Neff St #757

City: \_\_\_\_\_

Wahiawa

State: \_\_\_\_\_

HI

Zip: \_\_\_\_\_

96786

Telephone: \_\_\_\_\_

619-339-7447

Email Address: \_\_\_\_\_

ttt@tappa@gmail.com

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Respectfully Submitted,

Signature: 

Printed Name: Matthew Timmerman

Business Name (if applicable): \_\_\_\_\_

Street Address: 98-1410 Hukihiki St,

City: Peru City

State: HI

Zip: 96782

Telephone: 619 200 0963

Email Address: MatTTimmerman@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: \_\_\_\_\_

*Patrick Tenjoran*

Printed Name: \_\_\_\_\_

*Patrick Tenjoran*

Business Name (if applicable): \_\_\_\_\_

Street Address: \_\_\_\_\_

*46-283 Kahuapaia*

City: \_\_\_\_\_

*Kaneohe*

State: \_\_\_\_\_

*HI*

Zip: \_\_\_\_\_

*96749*

Telephone: \_\_\_\_\_

*235 1280*

Email Address: \_\_\_\_\_

*pd+@hawaiiicigar.com*

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Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Business Name (if applicable): \_\_\_\_\_

Street Address: \_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_

Zip: \_\_\_\_\_

Telephone: \_\_\_\_\_

Email Address: \_\_\_\_\_

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Respectfully Submitted,

Signature: [Handwritten Signature] Printed Name: VED URATANU

Business Name (if applicable): \_\_\_\_\_

Street Address: 1658 Lihohiko City: Honolulu State: HI

Zip: 96822 Telephone: 421-4100 Email Address: uratanu@gmail.com

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Respectfully Submitted,

Signature: Jason M. Uecia Printed Name: JASON UECIA

Business Name (if applicable): \_\_\_\_\_

Street Address: 91-223 KANAWA PL. City: EWA BEACH State: HI

Zip: 96706 Telephone: 5420003 Email Address: \_\_\_\_\_

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Respectfully Submitted,

Signature:  Printed Name: Eric Vieira

Business Name (if applicable): \_\_\_\_\_

Street Address: 99 626 A Haahoe Pl City: Maiea State: HI

Zip: 96701 Telephone: 808 479 2439 Email Address: Vendviera@hawaii.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: *[Handwritten Signature]*

Printed Name: DANA E. WARE

Business Name (if applicable): ~~91-811~~ DEWARE Consulting

Street Address: 91-811 OAHU AUL

City: KAPOHE

State: HI

Zip: 96707

Telephone: 808 357 0909

Email Address: DEWARE@aol.com

Add personal comments here, or attach additional testimony:

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For More Information on the Hawaii Cigar Association please visit

**[hawaiiicigarassociation.org](http://hawaiiicigarassociation.org)**

# hawaiiCigar

ASSOCIATION

## Petition for Support of a Flat Rate Tax on Premium Hand Made Cigars

Dear Hawai'i Legislators:

We encourage you to place a flat rate tax of 50 cents per "premium cigar". Premium cigars are defined as cigars made entirely by hand of all natural tobacco leaf, hand-constructed and hand-wrapped, with no filter or characterizing flavor, wholesaling for \$2 or more per cigar, and weighing more than four pounds per one thousand cigars.

- Protect businesses and jobs that support the sale of not only locally grown cigars but also premium, handmade cigars. The current 50 percent unlimited tax negatively impacts our economy.
- Create fairness and help Hawai'i cigar retailers who pay their taxes, compete with mail-order businesses that sell premium cigars within Hawai'i without paying taxes and whose customers do not file usage taxes.
- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of premium cigars in Hawai'i.

Respectfully Submitted,

Signature:  Printed Name: ALAN WATAGUCHI

Business Name (if applicable): MASON-McDUFFIE MORTGAGE

Street Address: 1003 BISHOP ST # 450 City: HONOLULU State: HI

Zip: 96813 Telephone: 566-0138 Email Address: AWATAGUCHI@M<sup>M</sup>MACDCORP.COM

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

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- Support and protect tax revenue generated from the sale of premium cigars in Hawai'i.

Respectfully Submitted,

Signature:  Printed Name: Ernest T. Wearner Jr.

Business Name (if applicable): CRA

Street Address: 126 Aikahi Loop City: Kaunoi State: HI

Zip: 96734 Telephone: 703-472-3384 Email Address: ernestwearner@gmail.com

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
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Respectfully Submitted,

Signature: Tasha Wearren Printed Name: Tasha Wearren

Business Name (if applicable): \_\_\_\_\_

Street Address: 126 Aikahi Loop City: Kailua State: HI

Zip: 96734 Telephone: 703-472-8810 Email Address: tashawearren@gmail.com

Add personal comments here, or attach additional testimony:

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ASSOCIATION

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- Support and protect tax revenue generated from the sale of premium cigars in Hawai'i.

Respectfully Submitted,

Signature:



Printed Name:

Gregory A. Wheelan

Business Name (if applicable):

\_\_\_\_\_

Street Address:

445 Seaside Ave #1719

City:

Honolulu

State:

HI

Zip:

96815

Telephone:

530-409-1033

Email Address:

eagle\_7104@yahoo.com

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

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# hawaiiCigar

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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of premium cigars in Hawai'i.

Respectfully Submitted,

Signature: MARLAH WHELAN Printed Name: MARLAH WHELAN

Business Name (if applicable): \_\_\_\_\_

Street Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_

Zip: \_\_\_\_\_ Telephone: \_\_\_\_\_ Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**

# hawaiiCigar

ASSOCIATION

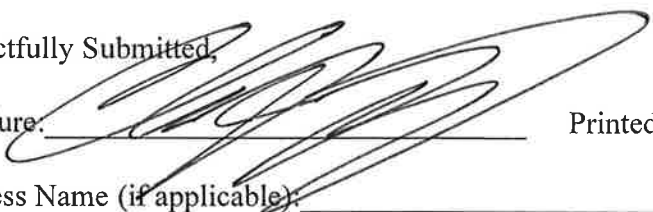
## Petition for Support of a Flat Rate Tax on Premium Hand Made Cigars

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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of premium cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: Christopher J. Wong

Business Name (if applicable): \_\_\_\_\_

Street Address: 1783 Kukele Street

City: Honolulu

State: HI

Zip: 96819

Telephone: (808) 778-9855

Email Address: chris.wong@onipaa.biz

Add personal comments here, or attach additional testimony:

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# hawaiiCigar

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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of premium cigars in Hawai'i.

Respectfully Submitted,

Signature: AV Printed Name: ANA VANDUWIA

Business Name (if applicable): \_\_\_\_\_

Street Address: CATEDRAL 350 MI SUR City: ESPEL State: MICARAGUA

Zip: \_\_\_\_\_ Telephone: \_\_\_\_\_ Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**



To: The Honorable Sylvia Luke, Chair  
and Members of the House Committee on Finance

Date: Tuesday, February 25, 2014  
Time: 2:00 p.m.  
Place: Conference Room 308, State Capitol

From: Les Drent  
for the Hawaii Cigar Association

Re: HB1849 Relating to Tobacco Products

The Hawaii Cigar Association, Kauai Cigar Company and others who buy and sell premium cigars (defined as a cigar that is made entirely by hand of all natural tobacco leaf, hand-constructed and hand-wrapped, with no filter or characterizing flavor, and weighing more than four pounds per one thousand cigars) support HB1849. This act would bring further tax parity to HRS section 245-1. In 2013 Hawai'i Senate agreed that premium cigar sellers whose products are intended for adult consumers (including cigars produced with Hawai'i grown tobacco) are unfairly burdened by the current percentage tax. They acknowledged that this tax places Hawai'i cigar retailers at a disadvantage when competing with those selling cheaper cigars through mail order. The Legislature further acknowledged that few if any consumers filed usage taxes for mail order purchases, creating a loss of revenue for the state.

Island retailers estimate that 90 percent of all mail order cigars bought in Hawai'i are purchased from unlicensed sources. If you doubt the impact this has on tax revenue, consider that the state collected nearly \$1.6 million in large cigar taxes in 2011, yet there were only sixty-nine filings (fewer than six a month on average) for that year from unlicensed sources.

Under the proposed bill, a flat rate tax of \$.50 would be applied to large cigars. This would incentivize Hawai'i residents to purchase competitively priced premium cigars from legitimate in-state sources, generating an additional \$1 million in tax revenue. (That estimate is based on the \$2 average wholesale price of a premium cigar).

Under the current tax regime, and after subtracting the Federal tax of \$.40 per cigar, a tax of \$.80 per premium cigar is assessed by dealers and wholesalers, bringing the average wholesale price to \$2.80, or \$5.60 on average when retailed. This can seriously distort the retail price of a premium cigar sold in Hawai'i. For example, the Kauai Cigar Company is taxed between \$1.60 to \$2 on cigars costing \$4 or more under the current 50 percent ad valorem. Once that cigar is keystoned for retail, it costs \$10 to \$12. Why would any Hawai'i consumer purchase cigars at these prices when they can buy a similar cigar through mail order at half the price?

If you doubt the potential windfall in added revenue that a flat tax on large cigars would provide, consider the cigarette tax stamp implemented in 2000 as an analogy. In that case tobac-

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://hawaiicigarassociation.org)**

co tax revenue jumped from \$42 million in 2000 to more than \$66 million in 2002. This was the direct result of a weakened black market and fewer sales of untaxed cigarettes, along with enforcement by the Attorney General's Tobacco Tax Enforcement Unit. There is good reason to believe that a similar jump in revenue would occur with large cigars once the disparity created by the ad valorem 50 percent tax is resolved.

According to a 2012 United States Department of Commerce Economic & Statistics Administration Report, mail order and electronic sales have grown at the staggering rate of 14 percent per year on average over the past decade. Empirical data show that states such as Oregon, Rhode Island, Washington, Wisconsin and Iowa that have high tobacco taxes but that also cap large cigar taxes at \$.50 have generated significantly higher tax revenue—the direct result of relieving a competitive disadvantage afflicting local business.

Last year the Arkansas state legislature joined Connecticut, Iowa, Oregon, Washington, Rhode Island, Michigan, Wisconsin and Vermont in recognizing that a tax cap or flat rate tax on cigars encourages more in-state sales, leading ultimately to higher tax revenue. In my humble opinion, Hawai'i should be next.

On behalf of all those in our state who support the large cigar industry, we thank you for your effort to bring parity to all under Hawai'i law.

Sincerely,

A handwritten signature in black ink, appearing to read "Les Drent". The signature is written in a cursive, flowing style.

Les Drent  
for the Hawaii Cigar Association



**finance1**

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Sunday, February 23, 2014 12:10 AM  
**To:** FINTestimony  
**Cc:** hilife28@yahoo.com  
**Subject:** \*Submitted testimony for HB1849 on Feb 25, 2014 14:00PM\*

**HB1849**

Submitted on: 2/23/2014

Testimony for FIN on Feb 25, 2014 14:00PM in Conference Room 308

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Nathan Anguay	Individual	Support	No

Comments:

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## finance1

---

**From:** Debbie Apolo <debz96789@gmail.com>  
**Sent:** Monday, February 24, 2014 10:15 AM  
**To:** FINTestimony  
**Subject:** Strong Opposition for HB 1849, Relating to Taxation

To: Rep. Sylvia Luke, Chair  
Rep. Scott Nishimoto, Vice Chair  
Rep. Aaron Ling Johanson, Vice Chair  
Members of House Committee on Finance

Re: Strong Opposition for HB 1849, Relating to Taxation

Hrg: February 25, 2014 at 2:00 p.m. in Room 308

Thank you for the opportunity to submit testimony in strong opposition of HB 1849. I strongly oppose reducing the tax on large cigars.

Cigars are a tobacco product containing the same cancer-causing substances as cigarettes. All cigars are addictive and cigar smoke, similar to cigarette smoke, contains toxic and cancer causing chemicals that are harmful.

Tobacco use is still the leading cause of preventable death in the United States and in Hawai`i, and costs our state over \$336 million in healthcare expenditures every year. The cost of tobacco is real for both the smoker and people exposed to secondhand smoke: in lives cut short by cancer, cardiovascular disease, COPD, and other chronic lung diseases. More than 1,000 people die in Hawai`i every year from tobacco use.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. This bill would create a loophole for the industry to take advantage of. By creating a tax cap on large cigars, tobacco companies will likely modify their "small" cigar to ensure that it is taxed in the large cigar category. Cigars already experience less regulation by FDA and lower taxes on a federal and state level. Lowering taxes on any tobacco product sends the wrong message.

I strongly oppose HB 1849 and ask that you hold this bill in committee.

Mahalo.

Debbie Apolo  
95-045 Waikalani Drive  
#G104  
Mililani, HI 96789

**finance8-Danyl**

---

**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Sunday, February 23, 2014 10:37 PM  
**To:** FINTestimony  
**Cc:** noelarak@gmail.com  
**Subject:** Submitted testimony for HB1849 on Feb 25, 2014 14:00PM

**HB1849**

Submitted on: 2/23/2014

Testimony for FIN on Feb 25, 2014 14:00PM in Conference Room 308

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Noel Araki	Individual	Support	No

Comments: My name is Noel ARAKI and as a lifelong resident of this state I would like to support this bill. I am a hobbyist, who enjoys cigars and this bill would help me further support our local "brick and mortar" stores here on Oahu. Aloha and thank you for your consideration. Noel Araki 94-246 Kiaha Loop Mililani, Hawaii 96789

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## finance1

---

**From:** Beau Lani Barker <beau.barker@cancer.org>  
**Sent:** Monday, February 24, 2014 7:53 AM  
**To:** FINTestimony  
**Subject:** Strong Opposition for HB 1849, Relating to Taxation

To: Rep. Sylvia Luke, Chair  
Rep. Scott Nishimoto, Vice Chair  
Rep. Aaron Ling Johanson, Vice Chair  
Members of House Committee on Finance

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I strongly oppose HB 1849 and ask that you hold this bill in committee.

Mahalo.

Beau Lani Barker  
613 Iliaina St  
Kailua, HI 96734

## finance1

---

**From:** Forrest Batz <fbatz@hawaii.edu>  
**Sent:** Monday, February 24, 2014 8:45 AM  
**To:** FINTestimony  
**Subject:** Strong Opposition for HB 1849, Relating to Taxation

To: Rep. Sylvia Luke, Chair  
Rep. Scott Nishimoto, Vice Chair  
Rep. Aaron Ling Johanson, Vice Chair  
Members of House Committee on Finance

Re: Strong Opposition for HB 1849, Relating to Taxation

Hrg: February 25, 2014 at 2:00 p.m. in Room 308

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I strongly oppose HB 1849 and ask that you hold this bill in committee.

Mahalo.

Forrest Batz  
34 Rainbow Drive  
Keaau, HI 96749

## finance1

---

**From:** Boyd, Manager Richard Boyd <boyd.mgr.mterrace@gmail.com>  
**Sent:** Monday, February 24, 2014 8:40 AM  
**To:** FINTestimony  
**Subject:** Strong Opposition for HB 1849, Relating to Taxation

To: Rep. Sylvia Luke, Chair  
Rep. Scott Nishimoto, Vice Chair  
Rep. Aaron Ling Johanson, Vice Chair  
Members of House Committee on Finance

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I strongly oppose HB 1849 and ask that you hold this bill in committee.

Mahalo.

Boyd, Manager Richard Boyd  
250 Kawaihae St  
250 Kawaihae St  
Honolulu, HI 96825

**finance1**

---

**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Saturday, February 22, 2014 7:59 PM  
**To:** FINTestimony  
**Cc:** cee3po@gmail.com  
**Subject:** Submitted testimony for HB1849 on Feb 25, 2014 14:00PM

**HB1849**

Submitted on: 2/22/2014

Testimony for FIN on Feb 25, 2014 14:00PM in Conference Room 308

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Sean Chai	Individual	Support	No

Comments: Level the playing field with the small local business owners vs internet sales Create more tax revenue for the state, etc. Other states that have instituted a cigar tax cap has seen their tax revenues from cigar taxes increase for the state. Another point that might be good to make is that this bill in by no means will create more cigar smokers. It will just allow all the cigar smokers that we already have to have the option to purchase locally and support local business instead of being driven to the internet due to our currently high tax.

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## finance1

---

**From:** Jermy Domingo <jdomingo@papaalokahi.org>  
**Sent:** Monday, February 24, 2014 7:37 AM  
**To:** FINTestimony  
**Subject:** Strong Opposition for HB 1849, Relating to Taxation

To: Rep. Sylvia Luke, Chair  
Rep. Scott Nishimoto, Vice Chair  
Rep. Aaron Ling Johanson, Vice Chair  
Members of House Committee on Finance

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I strongly oppose HB 1849 and ask that you hold this bill in committee.

Mahalo.

Jermy Domingo  
894 Queen St.  
Honolulu, HI 96706



**finance1**

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Sunday, February 23, 2014 10:20 AM  
**To:** FINTestimony  
**Cc:** ernestwearren@gmail.com  
**Subject:** Submitted testimony for HB1849 on Feb 25, 2014 14:00PM

**HB1849**

Submitted on: 2/23/2014

Testimony for FIN on Feb 25, 2014 14:00PM in Conference Room 308

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Ernest	Individual	Support	No

Comments: Hawaii must pass the tax cap bill! Excessive taxes on cigars simply forces cigar enthusiasts to purchase cigars online at cheaper prices. This drives business, and more importantly, tax revenue, out of Hawaii. Hawaii's cigar makers, retailers, and their employees lose out on business dollars that would otherwise be spent here in Hawaii. The numbers don't lie. Other states that have enacted cigar tax caps have seen an increase in local business and tax revenue because their customers don't have to resort to the online companies for a better deal. Excessive taxes DO NOT prevent people from smoking cigars. It just forces them to take their business elsewhere to the detriment of the local economy. Please see beyond the emotional aspect of the tobacco debate and make a decision that supports local business and tax revenue. Please implement the tax cap and keep Hawaiian dollars and jobs in Hawaii. Thanks for your consideration!

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**finance1**

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Sunday, February 23, 2014 8:25 AM  
**To:** FINTestimony  
**Cc:** joe@konlaw.com  
**Subject:** Submitted testimony for HB1849 on Feb 25, 2014 14:00PM

**HB1849**

Submitted on: 2/23/2014

Testimony for FIN on Feb 25, 2014 14:00PM in Conference Room 308

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Joe Fagundes	Individual	Comments Only	No

Comments: I support HB 1849 as it will level the playing field between Hawaii's brick and mortar cigar shops and the prices on the internet. A lot of tax revenues for Hawaii are being lost by people avoiding the current 50% tobacco tax and buying their cigars online. The bill will not increase the number of cigar smokers; people already smoke cigars and buy them online from retailers rather than keeping that money here in the state to help our own small businesses. Cigars are much different health wise than cigarette s, in that there are no unhealthy or toxic additives to fine, hand rolled cigars. There is not a single case of lung cancer which has been caused by cigar smoking or by second hand cigar smoke. Generally cigar smokers are much more thoughtful and courteous smokers, enjoying this hobby on the golf course, while fishing or at home, not bothering the general public. I support HB 1849 and respectfully request that you pass it through the Finance committee and move it through to a favorable vote on the floor.

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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To: House Committee on Finance

From: Jon Fia

February 23, 2014

Re: HB 1849

Position: In STRONG SUPPORT

As a resident of Hawaii, I understand the difficult financial situation that exists. It is important we all do our part to help the budget, however, I am writing to testify today that the premium cigar industry pays its fair share of taxes. The current cigar tax rate is disproportionate to most other businesses in Hawaii:

-In 2009, President Obama signed into law raising the Federal Tax on cigars by 700% (.05cents per cigar to .43 cents per cigar) At that time the State of Hawaii's share of revenues increased as the additional Federal Tax is included into the cost of goods and the OTP tax is based upon the cost of goods.

-In 2009 the State of HAWAII increased its cigar tax from 40% to 50% representing a 25% increase in this tax.

-These increases have just driven more cigar enthusiasts to mail order to buy their premium cigars instead of buying locally.

-Passing HB 1849 with a .50 cent per cigar cap, would recapture sales lost to mail order and the internet thus supporting small local businesses and increasing tax revenue for the state of Hawaii.

-According to industry experts, the Premium Cigar Internet Business currently represents between 55-60% of all premium cigars sold in the U.S. This number is an average for all states. For high cigar tax states such as Hawaii, cigar internet purchases are much much higher. Im very tuned into the local premium cigar scene and it would be easy for me to say that virtually every cigar enthusiast I know makes the majority of their cigar purchases via the internet. In the cigar business, Hawaii is referred to as a sampling state. That means consumers will buy 1 cigar for a local retailer to see if they like it and if they do they will search online to purchase boxes. What would you rather have? A couple dollars tax revenue off of one cigar or \$12.50 tax revenue from the sale of a box ? This is a situation where less is more.

-NO CIGAR taxes nor the state GE excise taxes are charged by on line sellers so this makes it very difficult for consumers to ignore savings of anywhere from \$50-\$100 on each box of cigars. Case in point I witnessed just a few days ago a consumer walk into a shop, inquire about cost on a specific box of cigars, was quoted a price by the retailer, and then said no thanks cause he can buy it online for 50.00 less. The retailer explained

that we have a state tax, the consumer said 50.00 is 50.00 and walked out not purchasing anything. This situation happens time and time again to our local retailers. The retailer loses a sale, the state loses tobacco tax revenue and GE tax revenue.

-The .50 cent tax cap is fair number that would make us competitive. For example, Rhode Island has a higher tax but caps each cigar at \$.50 cents. This cap has served to increase tax revenues in Rhode Island as cigars are more competitively priced with online sellers. The recent increases New York made to their cigar tax has decimated the industry so much so that they are now considering a cap per cigar. Other states that have very high taxes like Washington State and Oregon have also implemented caps that have rejuvenated the industry and increased state tax revenues. Having a cap would be a win-win situation for the retailers, the consumers, and for the state in increased tax revenue.

-I would also like to ask that you take those statistics from those organizations that are anti-tobacco with a grain of salt. They will tell you by raising the tax, the state will increase revenue. They obviously never took Economics 101 and learned the basic principles of price elasticity. When price goes up, sales go down. This is especially true when there are alternative places to buy the same product i.e. the internet. They will also label cigars in the same light as cigarettes which they are not.

-Premium cigars need not be bought in shops. It is extremely convenient to purchase online and consumers know this. An increase of the cigar tax will continue to chase business out of Hawaii thereby reducing revenues. I am confident that this information I have provided is accurate and that the progressive measures taken by other states be considered or our state will continue to lose potential tax revenues to other states.

Thank you for taking my testimony into consideration.

Kindest Regards,

Jon Fia  
Cigar Enthusiast

## finance1

---

**From:** Maile Goo <goomaile@yahoo.com>  
**Sent:** Monday, February 24, 2014 9:56 AM  
**To:** FINTestimony  
**Subject:** Strong Opposition for HB 1849, Relating to Taxation

To: Rep. Sylvia Luke, Chair  
Rep. Scott Nishimoto, Vice Chair  
Rep. Aaron Ling Johanson, Vice Chair  
Members of House Committee on Finance

Re: Strong Opposition for HB 1849, Relating to Taxation

Hrg: February 25, 2014 at 2:00 p.m. in Room 308

Thank you for the opportunity to submit testimony in strong opposition of HB 1849. I strongly oppose reducing the tax on large cigars.

Cigars are a tobacco product containing the same cancer-causing substances as cigarettes. All cigars are addictive and cigar smoke, similar to cigarette smoke, contains toxic and cancer causing chemicals that are harmful.

Tobacco use is still the leading cause of preventable death in the United States and in Hawai`i, and costs our state over \$336 million in healthcare expenditures every year. The cost of tobacco is real for both the smoker and people exposed to secondhand smoke: in lives cut short by cancer, cardiovascular disease, COPD, and other chronic lung diseases. More than 1,000 people die in Hawai`i every year from tobacco use.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. This bill would create a loophole for the industry to take advantage of. By creating a tax cap on large cigars, tobacco companies will likely modify their "small" cigar to ensure that it is taxed in the large cigar category. Cigars already experience less regulation by FDA and lower taxes on a federal and state level. Lowering taxes on any tobacco product sends the wrong message.

I strongly oppose HB 1849 and ask that you hold this bill in committee.

Mahalo.

Maile Goo  
3683 Woodlawn Terrace Place  
Honolulu, HI 96822

## finance1

---

**From:** Michelle Gray <mmg2b@msn.com>  
**Sent:** Monday, February 24, 2014 9:16 AM  
**To:** FINTestimony  
**Subject:** Strong Opposition for HB 1849, Relating to Taxation

To: Rep. Sylvia Luke, Chair  
Rep. Scott Nishimoto, Vice Chair  
Rep. Aaron Ling Johanson, Vice Chair  
Members of House Committee on Finance

Re: Strong Opposition for HB 1849, Relating to Taxation

Hrg: February 25, 2014 at 2:00 p.m. in Room 308

Thank you for the opportunity to submit testimony in strong opposition of HB 1849. I strongly oppose reducing the tax on large cigars.

Cigars are a tobacco product containing the same cancer-causing substances as cigarettes. All cigars are addictive and cigar smoke, similar to cigarette smoke, contains toxic and cancer causing chemicals that are harmful.

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All other tobacco products including cigars should be taxed at the same amount as cigarettes. This bill would create a loophole for the industry to take advantage of. By creating a tax cap on large cigars, tobacco companies will likely modify their "small" cigar to ensure that it is taxed in the large cigar category. Cigars already experience less regulation by FDA and lower taxes on a federal and state level. Lowering taxes on any tobacco product sends the wrong message.

I strongly oppose HB 1849 and ask that you hold this bill in committee.

Mahalo.

Michelle Gray  
430 Lanipuaa Street  
Honolulu, HI 96825

## finance1

---

**From:** John Hunt <huntj017@hawaii.rr.com>  
**Sent:** Monday, February 24, 2014 7:58 AM  
**To:** FINTestimony  
**Subject:** Strong Opposition for HB 1849, Relating to Taxation

To: Rep. Sylvia Luke, Chair  
Rep. Scott Nishimoto, Vice Chair  
Rep. Aaron Ling Johanson, Vice Chair  
Members of House Committee on Finance

Re: Strong Opposition for HB 1849, Relating to Taxation

Hrg: February 25, 2014 at 2:00 p.m. in Room 308

Thank you for the opportunity to submit testimony in strong opposition of HB 1849. I strongly oppose reducing the tax on large cigars.

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All other tobacco products including cigars should be taxed at the same amount as cigarettes. This bill would create a loophole for the industry to take advantage of. By creating a tax cap on large cigars, tobacco companies will likely modify their "small" cigar to ensure that it is taxed in the large cigar category. Cigars already experience less regulation by FDA and lower taxes on a federal and state level. Lowering taxes on any tobacco product sends the wrong message.

I strongly oppose HB 1849 and ask that you hold this bill in committee.

Mahalo.

John Hunt  
Box 86  
Anahola, HI 96703

## finance1

---

**From:** Joseph Keawe'aimoku Kaholokula <keawe9@hotmail.com>  
**Sent:** Monday, February 24, 2014 7:59 AM  
**To:** FINTestimony  
**Subject:** Strong Opposition for HB 1849, Relating to Taxation

To: Rep. Sylvia Luke, Chair  
Rep. Scott Nishimoto, Vice Chair  
Rep. Aaron Ling Johanson, Vice Chair  
Members of House Committee on Finance

Re: Strong Opposition for HB 1849, Relating to Taxation

Hrg: February 25, 2014 at 2:00 p.m. in Room 308

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All other tobacco products including cigars should be taxed at the same amount as cigarettes. This bill would create a loophole for the industry to take advantage of. By creating a tax cap on large cigars, tobacco companies will likely modify their "small" cigar to ensure that it is taxed in the large cigar category. Cigars already experience less regulation by FDA and lower taxes on a federal and state level. Lowering taxes on any tobacco product sends the wrong message.

I strongly oppose HB 1849 and ask that you hold this bill in committee.

Mahalo.

Joseph Keawe'aimoku Kaholokula  
2316 Kanealii Ave.  
Honolulu, HI 96813



## finance1

---

**From:** Kanani Kilbey <KilbeyKN@ah.org>  
**Sent:** Monday, February 24, 2014 9:29 AM  
**To:** FINTestimony  
**Subject:** Strong Opposition for HB 1849, Relating to Taxation

To: Rep. Sylvia Luke, Chair  
Rep. Scott Nishimoto, Vice Chair  
Rep. Aaron Ling Johanson, Vice Chair  
Members of House Committee on Finance

Re: Strong Opposition for HB 1849, Relating to Taxation

Hrg: February 25, 2014 at 2:00 p.m. in Room 308

Thank you for the opportunity to submit testimony in strong opposition of HB 1849. I strongly oppose reducing the tax on large cigars.

Cigars are a tobacco product containing the same cancer-causing substances as cigarettes. All cigars are addictive and cigar smoke, similar to cigarette smoke, contains toxic and cancer causing chemicals that are harmful.

Tobacco use is still the leading cause of preventable death in the United States and in Hawai`i, and costs our state over \$336 million in healthcare expenditures every year. The cost of tobacco is real for both the smoker and people exposed to secondhand smoke: in lives cut short by cancer, cardiovascular disease, COPD, and other chronic lung diseases. More than 1,000 people die in Hawai`i every year from tobacco use.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. This bill would create a loophole for the industry to take advantage of. By creating a tax cap on large cigars, tobacco companies will likely modify their "small" cigar to ensure that it is taxed in the large cigar category. Cigars already experience less regulation by FDA and lower taxes on a federal and state level. Lowering taxes on any tobacco product sends the wrong message.

I strongly oppose HB 1849 and ask that you hold this bill in committee.

Mahalo.

Kanani Kilbey  
642 Ulukahiki Street  
Suite 105  
Kailua, HI 96734

## finance1

---

**From:** Jeri Kim <jerikim@hawaii.rr.com>  
**Sent:** Monday, February 24, 2014 8:04 AM  
**To:** FINTestimony  
**Subject:** Strong Opposition for HB 1849, Relating to Taxation

To: Rep. Sylvia Luke, Chair  
Rep. Scott Nishimoto, Vice Chair  
Rep. Aaron Ling Johanson, Vice Chair  
Members of House Committee on Finance

Re: Strong Opposition for HB 1849, Relating to Taxation

Hrg: February 25, 2014 at 2:00 p.m. in Room 308

Thank you for the opportunity to submit testimony in strong opposition of HB 1849. I strongly oppose reducing the tax on large cigars.

Cigars are a tobacco product containing the same cancer-causing substances as cigarettes. All cigars are addictive and cigar smoke, similar to cigarette smoke, contains toxic and cancer causing chemicals that are harmful.

Tobacco use is still the leading cause of preventable death in the United States and in Hawai`i, and costs our state over \$336 million in healthcare expenditures every year. The cost of tobacco is real for both the smoker and people exposed to secondhand smoke: in lives cut short by cancer, cardiovascular disease, COPD, and other chronic lung diseases. More than 1,000 people die in Hawai`i every year from tobacco use.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. This bill would create a loophole for the industry to take advantage of. By creating a tax cap on large cigars, tobacco companies will likely modify their "small" cigar to ensure that it is taxed in the large cigar category. Cigars already experience less regulation by FDA and lower taxes on a federal and state level. Lowering taxes on any tobacco product sends the wrong message.

I strongly oppose HB 1849 and ask that you hold this bill in committee.

Mahalo.

Jeri Kim  
P. O. Box 893624  
Mililani, HI 96789

## finance1

---

**From:** Michelle Kwock <nina2beach@yahoo.com>  
**Sent:** Monday, February 24, 2014 8:07 AM  
**To:** FINTestimony  
**Subject:** Strong Opposition for HB 1849, Relating to Taxation

To: Rep. Sylvia Luke, Chair  
Rep. Scott Nishimoto, Vice Chair  
Rep. Aaron Ling Johanson, Vice Chair  
Members of House Committee on Finance

Re: Strong Opposition for HB 1849, Relating to Taxation

Hrg: February 25, 2014 at 2:00 p.m. in Room 308

Thank you for the opportunity to submit testimony in strong opposition of HB 1849. I strongly oppose reducing the tax on large cigars.

Cigars are a tobacco product containing the same cancer-causing substances as cigarettes. All cigars are addictive and cigar smoke, similar to cigarette smoke, contains toxic and cancer causing chemicals that are harmful.

Tobacco use is still the leading cause of preventable death in the United States and in Hawai`i, and costs our state over \$336 million in healthcare expenditures every year. The cost of tobacco is real for both the smoker and people exposed to secondhand smoke: in lives cut short by cancer, cardiovascular disease, COPD, and other chronic lung diseases. More than 1,000 people die in Hawai`i every year from tobacco use.

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I strongly oppose HB 1849 and ask that you hold this bill in committee.

Mahalo.

Michelle Kwock  
814 Kinau St.  
Honolulu, HI 96813

## finance1

---

**From:** Lisa Maddock <biedy143@hawaii.rr.com>  
**Sent:** Monday, February 24, 2014 7:52 AM  
**To:** FINTestimony  
**Subject:** Strong Opposition for HB 1849, Relating to Taxation

To: Rep. Sylvia Luke, Chair  
Rep. Scott Nishimoto, Vice Chair  
Rep. Aaron Ling Johanson, Vice Chair  
Members of House Committee on Finance

Re: Strong Opposition for HB 1849, Relating to Taxation

Hrg: February 25, 2014 at 2:00 p.m. in Room 308

Thank you for the opportunity to submit testimony in strong opposition of HB 1849. I strongly oppose reducing the tax on large cigars.

Cigars are a tobacco product containing the same cancer-causing substances as cigarettes. All cigars are addictive and cigar smoke, similar to cigarette smoke, contains toxic and cancer causing chemicals that are harmful.

Tobacco use is still the leading cause of preventable death in the United States and in Hawai`i, and costs our state over \$336 million in healthcare expenditures every year. The cost of tobacco is real for both the smoker and people exposed to secondhand smoke: in lives cut short by cancer, cardiovascular disease, COPD, and other chronic lung diseases. More than 1,000 people die in Hawai`i every year from tobacco use.

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I strongly oppose HB 1849 and ask that you hold this bill in committee.

Mahalo.

Lisa Maddock  
120 Kaeleloi Pl.  
120 Kaeleloi Pl.  
Honolulu, HI 96821

**finance1**

---

**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Sunday, February 23, 2014 9:03 AM  
**To:** FINTestimony  
**Cc:** eolakoa@hawaiiantel.net  
**Subject:** Submitted testimony for HB1849 on Feb 25, 2014 14:00PM

**HB1849**

Submitted on: 2/23/2014

Testimony for FIN on Feb 25, 2014 14:00PM in Conference Room 308

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Todd Matsushita	Individual	Support	No

Comments: The current tax is unfair and unreasonable for cigars. The introduced bill modification would make it fair and reasonable.

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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**finance1**

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Sunday, February 23, 2014 2:13 PM  
**To:** FINTestimony  
**Cc:** christopherthebartender.maxwell@gmail.com  
**Subject:** Submitted testimony for HB1849 on Feb 25, 2014 14:00PM

**HB1849**

Submitted on: 2/23/2014

Testimony for FIN on Feb 25, 2014 14:00PM in Conference Room 308

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Christopher Maxwell	Individual	Comments Only	No

Comments: This bill makes sense for the State. Other states that have adopted a cigar "tax cap" have shown greater tax revenues from cigars. Consumers in Hawaii currently can buy large cigars much more cheaply on the internet. This creates a competitive disadvantage for local businesses, as well as depriving the State of those tax revenues. Passing a tax cap would give local consumers more incentive to "buy local", as well as level the economic "playing field" for local businesses. There are no disadvantages to this type of bill. Anybody who claims differently has either not looked at the situation as it has developed in other states, or is sensationalizing some part of their own agenda.

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## finance1

---

**From:** Beryl McClerren your billing Name <bmcclerren@hawaii.rr.com>  
**Sent:** Monday, February 24, 2014 7:46 AM  
**To:** FINTestimony  
**Subject:** Strong Opposition for HB 1849, Relating to Taxation

To: Rep. Sylvia Luke, Chair  
Rep. Scott Nishimoto, Vice Chair  
Rep. Aaron Ling Johanson, Vice Chair  
Members of House Committee on Finance

Re: Strong Opposition for HB 1849, Relating to Taxation

Hrg: February 25, 2014 at 2:00 p.m. in Room 308

Thank you for the opportunity to submit testimony in strong opposition of HB 1849. I strongly oppose reducing the tax on large cigars.

Cigars are a tobacco product containing the same cancer-causing substances as cigarettes. All cigars are addictive and cigar smoke, similar to cigarette smoke, contains toxic and cancer causing chemicals that are harmful.

Tobacco use is still the leading cause of preventable death in the United States and in Hawai`i, and costs our state over \$336 million in healthcare expenditures every year. The cost of tobacco is real for both the smoker and people exposed to secondhand smoke: in lives cut short by cancer, cardiovascular disease, COPD, and other chronic lung diseases. More than 1,000 people die in Hawai`i every year from tobacco use.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. This bill would create a loophole for the industry to take advantage of. By creating a tax cap on large cigars, tobacco companies will likely modify their "small" cigar to ensure that it is taxed in the large cigar category. Cigars already experience less regulation by FDA and lower taxes on a federal and state level. Lowering taxes on any tobacco product sends the wrong message.

I strongly oppose HB 1849 and ask that you hold this bill in committee.

Mahalo.

Beryl McClerren your billing Name  
#5 Hookui Rd.  
Anahola, HI 96754

**finance1**

---

**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Sunday, February 23, 2014 12:26 PM  
**To:** FINTestimony  
**Cc:** makule@maui.net  
**Subject:** Submitted testimony for HB1849 on Feb 25, 2014 14:00PM

**HB1849**

Submitted on: 2/23/2014

Testimony for FIN on Feb 25, 2014 14:00PM in Conference Room 308

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Bill Medeiros	Individual	Support	No

Comments: I support a flat tax and a tax cap on large cigars. The tax cap is fairer, makes taxes easier to assess and collect, and supports existing local businesses. While the measure still includes a percentage rate for some cigars and other tobacco products, this measure is an improvement over the current law and will allow the State Tax Office to assess the impact of a tax cap on tax collections.

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**finance1**

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Sunday, February 23, 2014 11:00 AM  
**To:** FINTestimony  
**Cc:** dmiyahira@hawaii.rr.com  
**Subject:** Submitted testimony for HB1849 on Feb 25, 2014 14:00PM

**HB1849**

Submitted on: 2/23/2014

Testimony for FIN on Feb 25, 2014 14:00PM in Conference Room 308

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Dan Miyahira	Individual	Support	No

Comments: I strongly support HB1849 for the following reasons. It will help to level the playing field with the small business owners vs. internet sales. Currently there are no taxes collected in internet sales. This puts local retailers at a disadvantage as most cigar purchases will be done online to avoid paying taxes. This trend has led to cigar shops becoming tasting grounds where people would buy a few cigars to taste and try and if they like it, order a box online. With a tax cap in place, prices would be more comparable to online pricing and consumers will come back to the local retailers to purchase in bulk. A cigar tax cap will collect more tax revenue. Other states that have instituted a cigar tax cap have seen their tax revenues from cigar taxes increase for the state. As it is right now, the tax on cigars have driven people to purchase cigars off the internet. The majority of cigar purchases in Hawaii are done online. This also means that no taxes are being collected on those sales. A tax cap again, will bring prices down, bringing the consumer back into local shops where they will buy cigars and taxes will be collected. This bill in by no means will create more cigar smokers. It will just allow all the cigar smokers that we already have to have the option to purchase locally and support local business instead of being driven to the internet due to our currently high tax.

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## finance1

---

**From:** Katherine Freer Moyer <kbfreer@gmail.com>  
**Sent:** Monday, February 24, 2014 8:45 AM  
**To:** FINTestimony  
**Subject:** Strong Opposition for HB 1849, Relating to Taxation

To: Rep. Sylvia Luke, Chair  
Rep. Scott Nishimoto, Vice Chair  
Rep. Aaron Ling Johanson, Vice Chair  
Members of House Committee on Finance

Re: Strong Opposition for HB 1849, Relating to Taxation

Hrg: February 25, 2014 at 2:00 p.m. in Room 308

Thank you for the opportunity to submit testimony in strong opposition of HB 1849. I strongly oppose reducing the tax on large cigars.

Cigars are a tobacco product containing the same cancer-causing substances as cigarettes. All cigars are addictive and cigar smoke, similar to cigarette smoke, contains toxic and cancer causing chemicals that are harmful.

Tobacco use is still the leading cause of preventable death in the United States and in Hawai`i, and costs our state over \$336 million in healthcare expenditures every year. The cost of tobacco is real for both the smoker and people exposed to secondhand smoke: in lives cut short by cancer, cardiovascular disease, COPD, and other chronic lung diseases. More than 1,000 people die in Hawai`i every year from tobacco use.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. This bill would create a loophole for the industry to take advantage of. By creating a tax cap on large cigars, tobacco companies will likely modify their "small" cigar to ensure that it is taxed in the large cigar category. Cigars already experience less regulation by FDA and lower taxes on a federal and state level. Lowering taxes on any tobacco product sends the wrong message.

I strongly oppose HB 1849 and ask that you hold this bill in committee.

Mahalo.

Katherine Freer Moyer

Honolulu, HI 96822

**finance1**

---

**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Saturday, February 22, 2014 7:24 PM  
**To:** FINTestimony  
**Cc:** myers\_florida@rocketmail.com  
**Subject:** Submitted testimony for HB1849 on Feb 25, 2014 14:00PM

**HB1849**

Submitted on: 2/22/2014

Testimony for FIN on Feb 25, 2014 14:00PM in Conference Room 308

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Johnathon Myers	Individual	Support	No

Comments: Any tax cap that supports small business development and keeping the money in Hawaii versus pushing business to out-of-state online retailers has my vote and support! Keep the money in Hawaii. Keep Hawaii prosperous!

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## finance1

---

**From:** Erin Nielsen <enielsen@waikikihealth.org>  
**Sent:** Monday, February 24, 2014 8:03 AM  
**To:** FINTestimony  
**Subject:** Strong Opposition for HB 1849, Relating to Taxation

To: Rep. Sylvia Luke, Chair  
Rep. Scott Nishimoto, Vice Chair  
Rep. Aaron Ling Johanson, Vice Chair  
Members of House Committee on Finance

Re: Strong Opposition for HB 1849, Relating to Taxation

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Thank you for the opportunity to submit testimony in strong opposition of HB 1849. I strongly oppose reducing the tax on large cigars.

Cigars are a tobacco product containing the same cancer-causing substances as cigarettes. All cigars are addictive and cigar smoke, similar to cigarette smoke, contains toxic and cancer causing chemicals that are harmful.

Tobacco use is still the leading cause of preventable death in the United States and in Hawai`i, and costs our state over \$336 million in healthcare expenditures every year. The cost of tobacco is real for both the smoker and people exposed to secondhand smoke: in lives cut short by cancer, cardiovascular disease, COPD, and other chronic lung diseases. More than 1,000 people die in Hawai`i every year from tobacco use.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. This bill would create a loophole for the industry to take advantage of. By creating a tax cap on large cigars, tobacco companies will likely modify their "small" cigar to ensure that it is taxed in the large cigar category. Cigars already experience less regulation by FDA and lower taxes on a federal and state level. Lowering taxes on any tobacco product sends the wrong message.

I strongly oppose HB 1849 and ask that you hold this bill in committee.

Mahalo.

Erin Nielsen  
1649 Kanalui St.  
Honolulu, HI 96816

## finance1

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**From:** Michele Nihipali <nihipalim001@hawaii.rr.com>  
**Sent:** Monday, February 24, 2014 8:01 AM  
**To:** FINTestimony  
**Subject:** Strong Opposition for HB 1849, Relating to Taxation

To: Rep. Sylvia Luke, Chair  
Rep. Scott Nishimoto, Vice Chair  
Rep. Aaron Ling Johanson, Vice Chair  
Members of House Committee on Finance

Re: Strong Opposition for HB 1849, Relating to Taxation

Hrg: February 25, 2014 at 2:00 p.m. in Room 308

Thank you for the opportunity to submit testimony in strong opposition of HB 1849. I strongly oppose reducing the tax on large cigars.

Cigars are a tobacco product containing the same cancer-causing substances as cigarettes. All cigars are addictive and cigar smoke, similar to cigarette smoke, contains toxic and cancer causing chemicals that are harmful.

Tobacco use is still the leading cause of preventable death in the United States and in Hawai`i, and costs our state over \$336 million in healthcare expenditures every year. The cost of tobacco is real for both the smoker and people exposed to secondhand smoke: in lives cut short by cancer, cardiovascular disease, COPD, and other chronic lung diseases. More than 1,000 people die in Hawai`i every year from tobacco use.

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I strongly oppose HB 1849 and ask that you hold this bill in committee.

Mahalo.

Michele Nihipali  
54-074 Kamehameha Hwy. # A  
54-074 A Kam Hwy  
Hauula, HI 96717

## finance1

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**From:** Barbara Nosaka <barbrick@hawaiiantel.net>  
**Sent:** Monday, February 24, 2014 8:59 AM  
**To:** FINTestimony  
**Subject:** Strong Opposition for HB 1849, Relating to Taxation

To: Rep. Sylvia Luke, Chair  
Rep. Scott Nishimoto, Vice Chair  
Rep. Aaron Ling Johanson, Vice Chair  
Members of House Committee on Finance

Re: Strong Opposition for HB 1849, Relating to Taxation

Hrg: February 25, 2014 at 2:00 p.m. in Room 308

Thank you for the opportunity to submit testimony in strong opposition of HB 1849. I strongly oppose reducing the tax on large cigars.

Cigars are a tobacco product containing the same cancer-causing substances as cigarettes. All cigars are addictive and cigar smoke, similar to cigarette smoke, contains toxic and cancer causing chemicals that are harmful.

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All other tobacco products including cigars should be taxed at the same amount as cigarettes. This bill would create a loophole for the industry to take advantage of. By creating a tax cap on large cigars, tobacco companies will likely modify their "small" cigar to ensure that it is taxed in the large cigar category. Cigars already experience less regulation by FDA and lower taxes on a federal and state level. Lowering taxes on any tobacco product sends the wrong message.

I strongly oppose HB 1849 and ask that you hold this bill in committee.

Mahalo.

Barbara Nosaka  
2216 Hoonanea Street  
Honolulu, HI 96822

## finance1

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**From:** Ron Paik <paikr@aol.com>  
**Sent:** Monday, February 24, 2014 7:53 AM  
**To:** FINTestimony  
**Subject:** Strong Opposition for HB 1849, Relating to Taxation

To: Rep. Sylvia Luke, Chair  
Rep. Scott Nishimoto, Vice Chair  
Rep. Aaron Ling Johanson, Vice Chair  
Members of House Committee on Finance

Re: Strong Opposition for HB 1849, Relating to Taxation

Hrg: February 25, 2014 at 2:00 p.m. in Room 308

Thank you for the opportunity to submit testimony in strong opposition of HB 1849. I strongly oppose reducing the tax on large cigars.

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I strongly oppose HB 1849 and ask that you hold this bill in committee.

Mahalo.

Ron Paik  
1717 Mott Smith Drive, #2412  
#2412  
Honolulu, HI 96822

## finance1

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**From:** Paul Perretta <g3sea@hotmail.com>  
**Sent:** Monday, February 24, 2014 9:27 AM  
**To:** FINTestimony  
**Subject:** Strong Opposition for HB 1849, Relating to Taxation

To: Rep. Sylvia Luke, Chair  
Rep. Scott Nishimoto, Vice Chair  
Rep. Aaron Ling Johanson, Vice Chair  
Members of House Committee on Finance

Re: Strong Opposition for HB 1849, Relating to Taxation

Hrg: February 25, 2014 at 2:00 p.m. in Room 308

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I strongly oppose HB 1849 and ask that you hold this bill in committee.

Mahalo.

Paul Perretta  
1511 Punahou St Apt 208  
Honolulu, HI 96822



## finance1

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**From:** Koa Robinson <koa.robinson@gmail.com>  
**Sent:** Monday, February 24, 2014 9:46 AM  
**To:** FINTestimony  
**Subject:** Strong Opposition for HB 1849, Relating to Taxation

To: Rep. Sylvia Luke, Chair  
Rep. Scott Nishimoto, Vice Chair  
Rep. Aaron Ling Johanson, Vice Chair  
Members of House Committee on Finance

Re: Strong Opposition for HB 1849, Relating to Taxation

Hrg: February 25, 2014 at 2:00 p.m. in Room 308

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I strongly oppose HB 1849 and ask that you hold this bill in committee.

Mahalo.

Koa Robinson  
3059 Seaview Rise  
Honolulu, HI 96822

**finance1**

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, February 24, 2014 9:13 AM  
**To:** FINTestimony  
**Cc:** gtrisfun@aol.com  
**Subject:** Submitted testimony for HB1849 on Feb 25, 2014 14:00PM  
**Attachments:** testimony.txt

**HB1849**

Submitted on: 2/24/2014

Testimony for FIN on Feb 25, 2014 14:00PM in Conference Room 308

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Jeremy Roller	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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

To Whom It May Concern:

My name is Lanson Siazon; I am going to keep this very short and simple. As a frequent cigar smoker, I would like to voice my support of the bill to lower the taxes on the premium cigars. This, in my opinion, will INCREASE additional revenue in the state because it will allow the tobacco stores to be equally competitive with the millions of dollars spent online. They will increase sales with the competitive prices and also increase their contribution to General excise taxes. Personally, as a business owner myself, I owe it to myself to support local businesses. I don't spend much online because I do want to support folks like Tobaccos of Hawaii, R Field, Tamura's Fine Wine, SWAM, etc. I want to support the state and keep the money in Hawaii. I push as many of my friends to purchase locally, but with the 50% tax, there's no competition. I would be extremely grateful if this would be passed in order to help support the local market. Its hard enough to keep a business profitable in Hawaii, and would like to see that the politicians that have been given a job to serve the voters, help the voters and pass the bill. This WILL INCREASE TAX REVENUE and HELP EVERYONE. Do the right thing and pass this bill.

Aloha,

Lanson Siazon

## finance1

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**From:** Karli Smallwood <karli@pacificcancerfoundation.org>  
**Sent:** Monday, February 24, 2014 7:50 AM  
**To:** FINTestimony  
**Subject:** Strong Opposition for HB 1849, Relating to Taxation

To: Rep. Sylvia Luke, Chair  
Rep. Scott Nishimoto, Vice Chair  
Rep. Aaron Ling Johanson, Vice Chair  
Members of House Committee on Finance

Re: Strong Opposition for HB 1849, Relating to Taxation

Hrg: February 25, 2014 at 2:00 p.m. in Room 308

Thank you for the opportunity to submit testimony in strong opposition of HB 1849. I strongly oppose reducing the tax on large cigars.

Cigars are a tobacco product containing the same cancer-causing substances as cigarettes. All cigars are addictive and cigar smoke, similar to cigarette smoke, contains toxic and cancer causing chemicals that are harmful.

Tobacco use is still the leading cause of preventable death in the United States and in Hawai`i, and costs our state over \$336 million in healthcare expenditures every year. The cost of tobacco is real for both the smoker and people exposed to secondhand smoke: in lives cut short by cancer, cardiovascular disease, COPD, and other chronic lung diseases. More than 1,000 people die in Hawai`i every year from tobacco use.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. This bill would create a loophole for the industry to take advantage of. By creating a tax cap on large cigars, tobacco companies will likely modify their "small" cigar to ensure that it is taxed in the large cigar category. Cigars already experience less regulation by FDA and lower taxes on a federal and state level. Lowering taxes on any tobacco product sends the wrong message.

I strongly oppose HB 1849 and ask that you hold this bill in committee.

Mahalo.

Karli Smallwood  
227 Mahalani Street, Suite 99  
Wailuku, HI 96793

## finance1

---

**From:** Michelle Smith <msmith28@hawaii.edu>  
**Sent:** Monday, February 24, 2014 7:31 AM  
**To:** FINTestimony  
**Subject:** Strong Opposition for HB 1849, Relating to Taxation

To: Rep. Sylvia Luke, Chair  
Rep. Scott Nishimoto, Vice Chair  
Rep. Aaron Ling Johanson, Vice Chair  
Members of House Committee on Finance

Re: Strong Opposition for HB 1849, Relating to Taxation

Hrg: February 25, 2014 at 2:00 p.m. in Room 308

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I strongly oppose HB 1849 and ask that you hold this bill in committee.

Mahalo.

Michelle Smith  
331 Olu st  
Hilo, HI 96720

## finance1

---

**From:** Thy Ta <diadorable@yahoo.com>  
**Sent:** Monday, February 24, 2014 7:31 AM  
**To:** FINTestimony  
**Subject:** Strong Opposition for HB 1849, Relating to Taxation

To: Rep. Sylvia Luke, Chair  
Rep. Scott Nishimoto, Vice Chair  
Rep. Aaron Ling Johanson, Vice Chair  
Members of House Committee on Finance

Re: Strong Opposition for HB 1849, Relating to Taxation

Hrg: February 25, 2014 at 2:00 p.m. in Room 308

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I strongly oppose HB 1849 and ask that you hold this bill in committee.

Mahalo.

Thy Ta  
1086A Kinoole St.  
Hilo, HI 96720

## finance1

---

**From:** Barbara Dinoff <dinoff@hawaii.edu>  
**Sent:** Monday, February 24, 2014 10:41 AM  
**To:** FINTestimony  
**Subject:** Strong Opposition for HB 1849, Relating to Taxation

To: Rep. Sylvia Luke, Chair  
Rep. Scott Nishimoto, Vice Chair  
Rep. Aaron Ling Johanson, Vice Chair  
Members of House Committee on Finance

Re: Strong Opposition for HB 1849, Relating to Taxation

Hrg: February 25, 2014 at 2:00 p.m. in Room 308

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Cigars are a tobacco product containing the same cancer-causing substances as cigarettes. All cigars are addictive and cigar smoke, similar to cigarette smoke, contains toxic and cancer causing chemicals that are harmful.

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I strongly oppose HB 1849 and ask that you hold this bill in committee.

Mahalo.

Barbara Dinoff  
222 liliuokalani avel  
Honolulu, HI 96815

## finance1

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**From:** Nicole Chin <nchin2@hawaii.edu>  
**Sent:** Monday, February 24, 2014 11:10 AM  
**To:** FINTestimony  
**Subject:** Strong Opposition for HB 1849, Relating to Taxation

To: Rep. Sylvia Luke, Chair  
Rep. Scott Nishimoto, Vice Chair  
Rep. Aaron Ling Johanson, Vice Chair  
Members of House Committee on Finance

Re: Strong Opposition for HB 1849, Relating to Taxation

Hrg: February 25, 2014 at 2:00 p.m. in Room 308

Thank you for the opportunity to submit testimony in strong opposition of HB 1849. I strongly oppose reducing the tax on large cigars.

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I strongly oppose HB 1849 and ask that you hold this bill in committee.

Mahalo.

Nicole Chin  
1814 Kaiao St  
Hilo, HI 96720



## finance1

---

**From:** Wendy Akita <wendywakita@yahoo.com>  
**Sent:** Monday, February 24, 2014 12:00 PM  
**To:** FINTestimony  
**Subject:** Strong Opposition for HB 1849, Relating to Taxation

To: Rep. Sylvia Luke, Chair  
Rep. Scott Nishimoto, Vice Chair  
Rep. Aaron Ling Johanson, Vice Chair  
Members of House Committee on Finance

Re: Strong Opposition for HB 1849, Relating to Taxation

Hrg: February 25, 2014 at 2:00 p.m. in Room 308

Thank you for the opportunity to submit testimony in strong opposition of HB 1849. I strongly oppose reducing the tax on large cigars.

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I strongly oppose HB 1849 and ask that you hold this bill in committee.

Mahalo.

Wendy Akita  
2960 Aukele St.  
Lihue, HI 96766

## finance1

---

**From:** Marilyn Gagen <mgagen@gmail.com>  
**Sent:** Monday, February 24, 2014 11:39 AM  
**To:** FINTestimony  
**Subject:** Strong Opposition for HB 1849, Relating to Taxation

To: Rep. Sylvia Luke, Chair  
Rep. Scott Nishimoto, Vice Chair  
Rep. Aaron Ling Johanson, Vice Chair  
Members of House Committee on Finance

Re: Strong Opposition for HB 1849, Relating to Taxation

Hrg: February 25, 2014 at 2:00 p.m. in Room 308

Thank you for the opportunity to submit testimony in strong opposition of HB 1849. I strongly oppose reducing the tax on large cigars.

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I strongly oppose HB 1849 and ask that you hold this bill in committee.

Mahalo.

Marilyn Gagen  
59-398 Ka Nani Drive  
N/A  
Kamuela, HI 96743

## finance1

---

**From:** Koa Robinson <koa.robinson@gmail.com>  
**Sent:** Monday, February 24, 2014 12:05 PM  
**To:** FINTestimony  
**Subject:** Strong Opposition for HB 1849, Relating to Taxation

To: Rep. Sylvia Luke, Chair  
Rep. Scott Nishimoto, Vice Chair  
Rep. Aaron Ling Johanson, Vice Chair  
Members of House Committee on Finance

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I strongly oppose HB 1849 and ask that you hold this bill in committee.

Mahalo.

Koa Robinson  
3059 Seaview Rise  
Honolulu, HI 96822

## finance1

---

**From:** Don Weisman <don.weisman@heart.org>  
**Sent:** Monday, February 24, 2014 11:22 AM  
**To:** FINTestimony  
**Subject:** Strong Opposition for HB 1849, Relating to Taxation

To: Rep. Sylvia Luke, Chair  
Rep. Scott Nishimoto, Vice Chair  
Rep. Aaron Ling Johanson, Vice Chair  
Members of House Committee on Finance

Re: Strong Opposition for HB 1849, Relating to Taxation

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I strongly oppose HB 1849 and ask that you hold this bill in committee.

Mahalo.

Don Weisman  
647 Akoakoa st.  
Kailua, HI  
Kailua, HI 96734

## finance1

---

**From:** Lani Nagao <lanikn@me.com>  
**Sent:** Monday, February 24, 2014 12:31 PM  
**To:** FINTestimony  
**Subject:** Strong Opposition for HB 1849, Relating to Taxation

To: Rep. Sylvia Luke, Chair  
Rep. Scott Nishimoto, Vice Chair  
Rep. Aaron Ling Johanson, Vice Chair  
Members of House Committee on Finance

Re: Strong Opposition for HB 1849, Relating to Taxation

Hrg: February 25, 2014 at 2:00 p.m. in Room 308

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I strongly oppose HB 1849 and ask that you hold this bill in committee.

Mahalo.

Lani Nagao  
2850 Kapena St.  
Lihue, HI 96766

Committee on Finance  
Tuesday, February 25, 2014  
2:00 PM, Conference Room 308, State Capitol

**Testimony of Bronson K. Silva in support of HB 1849**

Aloha Committee on Finance:

My name is Bronson K. Silva. I am a voter and resident of Hawai'i. I truly appreciate the opportunity to address you today as a fellow constituent. I am strongly in favor of House Bill 1849.

The State of Hawaii as a whole is moving towards supporting local agriculture and businesses in the hope of fostering a stronger independent local economy. Nevertheless, not all local businesses benefit from this trend. Hawaii's tobacco shops and premium cigar manufacturer currently face very steep taxes on their tobacco products. In addition to taxes provided by law, Section 245-3 of the Hawaii Revised Statutes imposes an excise tax to 50% of the wholesale price of each cigar. Tourists and local residents who consume premium cigars do recognize the steep prices of premium cigars in Hawai'i. Tourists purchase competitively priced imported cigars over locally-grown premium cigars. Local Hawai'i residents often purchase cigars from competitively priced online wholesalers instead of local tobacco shops. I support the purpose of HB 1849 in addressing the clear disadvantages that Hawaii's premium cigar industry currently faces by changing the tax rate on sales of premium cigars under HRS § 245-3.

Thank you very much for the opportunity to testify in support of House Bill 1849. Please let me know if you have any questions.

Mahalo,

Bronson K. Silva

## finance1

---

**From:** Bernie Sakoda <sakoda@hawaiiink.net>  
**Sent:** Monday, February 24, 2014 2:28 PM  
**To:** FINTestimony  
**Subject:** Strong Opposition for HB 1849, Relating to Taxation

To: Rep. Sylvia Luke, Chair  
Rep. Scott Nishimoto, Vice Chair  
Rep. Aaron Ling Johanson, Vice Chair  
Members of House Committee on Finance

Re: Strong Opposition for HB 1849, Relating to Taxation

Hrg: February 25, 2014 at 2:00 p.m. in Room 308

Thank you for the opportunity to submit testimony in strong opposition of HB 1849. I strongly oppose reducing the tax on large cigars.

Cigars are a tobacco product containing the same cancer-causing substances as cigarettes. All cigars are addictive and cigar smoke, similar to cigarette smoke, contains toxic and cancer causing chemicals that are harmful.

Tobacco use is still the leading cause of preventable death in the United States and in Hawai`i, and costs our state over \$336 million in healthcare expenditures every year. The cost of tobacco is real for both the smoker and people exposed to secondhand smoke: in lives cut short by cancer, cardiovascular disease, COPD, and other chronic lung diseases. More than 1,000 people die in Hawai`i every year from tobacco use.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. This bill would create a loophole for the industry to take advantage of. By creating a tax cap on large cigars, tobacco companies will likely modify their "small" cigar to ensure that it is taxed in the large cigar category. Cigars already experience less regulation by FDA and lower taxes on a federal and state level. Lowering taxes on any tobacco product sends the wrong message.

I strongly oppose HB 1849 and ask that you hold this bill in committee.

Mahalo.

Bernie Sakoda  
3630 Lala Rd  
Lihue, HI 96766

## finance1

---

**From:** Angela Sy <sya@hawaii.edu>  
**Sent:** Monday, February 24, 2014 2:59 PM  
**To:** FINTestimony  
**Subject:** Strong Opposition for HB 1849, Relating to Taxation

To: Rep. Sylvia Luke, Chair  
Rep. Scott Nishimoto, Vice Chair  
Rep. Aaron Ling Johanson, Vice Chair  
Members of House Committee on Finance

Re: Strong Opposition for HB 1849, Relating to Taxation

Hrg: February 25, 2014 at 2:00 p.m. in Room 308

Thank you for the opportunity to submit testimony in strong opposition of HB 1849. I strongly oppose reducing the tax on large cigars.

Cigars are a tobacco product containing the same cancer-causing substances as cigarettes. All cigars are addictive and cigar smoke, similar to cigarette smoke, contains toxic and cancer causing chemicals that are harmful.

Tobacco use is still the leading cause of preventable death in the United States and in Hawai`i, and costs our state over \$336 million in healthcare expenditures every year. The cost of tobacco is real for both the smoker and people exposed to secondhand smoke: in lives cut short by cancer, cardiovascular disease, COPD, and other chronic lung diseases. More than 1,000 people die in Hawai`i every year from tobacco use.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. This bill would create a loophole for the industry to take advantage of. By creating a tax cap on large cigars, tobacco companies will likely modify their "small" cigar to ensure that it is taxed in the large cigar category. Cigars already experience less regulation by FDA and lower taxes on a federal and state level. Lowering taxes on any tobacco product sends the wrong message.

I strongly oppose HB 1849 and ask that you hold this bill in committee.

Mahalo.

Angela Sy  
2600 Campus Rd.  
QLSSC #413, attn: Maile Goo  
Honolulu, HI 96817



**finance1**

---

**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, February 24, 2014 3:02 PM  
**To:** FINTestimony  
**Cc:** ricoholdem@yahoo.com  
**Subject:** Submitted testimony for HB1849 on Feb 25, 2014 14:00PM

**HB1849**

Submitted on: 2/24/2014

Testimony for FIN on Feb 25, 2014 14:00PM in Conference Room 308

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Aldann Rico	Individual	Support	No

Comments: Aloha, I am a cigar smoker. I am in support of this bill to lower the tax on cigars from 50% to \$0.50 per stick. I currently do not buy my cigars from LOCAL small businesses. I purchase my cigars via the internet to avoid the high Hawaii tax. If you vote this bill in and lower the tax on cigars bought in Hawaiian small businesses I would be more than happy to purchase my cigars Locally to support Hawaii small businesses and to create More Tax revenue for Hawaii. If not then I will continue to send my money out of state. Currently, if I buy a \$200 box of 20 cigars in a Hawaii small business I would be paying \$300 for that box \$200 for the box \$100 for tax. This same box will go for \$200 on the internet and all I have to pay is shipping which is about \$10 totaling \$210. When this Bill passes that \$200 box of 20 cigars will cost \$210, I wouldn't hesitate to purchase this box here in a Local small business shop and keep my money in Hawaii. This bill will not create more cigar smokers, it will help current cigar smokers buy their cigars from Hawaii not via the internet. Thank you for your time and service. Mahalo Aldann Rico

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**LATE**

From: mailinglist@capitol.hawaii.gov  
Sent: Tuesday, February 25, 2014 12:22 PM  
To: FINTestimony  
Cc: tsilva2050@gmail.com  
Subject: Submitted testimony for HB1849 on Feb 25, 2014 14:00PM

**HB1849**

Submitted on: 2/25/2014

Testimony for FIN on Feb 25, 2014 14:00PM in Conference Room 308

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Tony S.	Individual	Oppose	No

Comments: As an occasional cigar smoker (just a couple per month) I see this bill as a way to drive business and revenue out of the state. This bill hurts local Hawaiian business owners, growers, and distributors. It would be much more convenient for me to purchase cigars here in our state, but it's prohibitive cost due to taxes, drives me to shop elsewhere. I believe a nominal tax or cap would be effective. Tony S.

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From: mailinglist@capitol.hawaii.gov  
Sent: Tuesday, February 25, 2014 1:06 PM  
To: FINTestimony  
Cc: fred@ejlounge.com  
Subject: \*Submitted testimony for HB1849 on Feb 25, 2014 14:00PM\*

**HB1849**

Submitted on: 2/25/2014

Testimony for FIN on Feb 25, 2014 14:00PM in Conference Room 308

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Fred Remington	Individual	Support	No

Comments:

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**LATE**

From: Mary Chun <mchun5@yahoo.com>  
Sent: Monday, February 24, 2014 4:06 PM  
To: FINTestimony  
Subject: Strong Opposition for HB 1849, Relating to Taxation

To: Rep. Sylvia Luke, Chair  
Rep. Scott Nishimoto, Vice Chair  
Rep. Aaron Ling Johanson, Vice Chair  
Members of House Committee on Finance

Re: Strong Opposition for HB 1849, Relating to Taxation

Hrg: February 25, 2014 at 2:00 p.m. in Room 308

Thank you for the opportunity to submit testimony in strong opposition of HB 1849. I strongly oppose reducing the tax on large cigars.

Cigars are a tobacco product containing the same cancer-causing substances as cigarettes. All cigars are addictive and cigar smoke, similar to cigarette smoke, contains toxic and cancer causing chemicals that are harmful.

Tobacco use is still the leading cause of preventable death in the United States and in Hawai`i, and costs our state over \$336 million in healthcare expenditures every year. The cost of tobacco is real for both the smoker and people exposed to secondhand smoke: in lives cut short by cancer, cardiovascular disease, COPD, and other chronic lung diseases. More than 1,000 people die in Hawai`i every year from tobacco use.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. This bill would create a loophole for the industry to take advantage of. By creating a tax cap on large cigars, tobacco companies will likely modify their "small" cigar to ensure that it is taxed in the large cigar category. Cigars already experience less regulation by FDA and lower taxes on a federal and state level. Lowering taxes on any tobacco product sends the wrong message.

I strongly oppose HB 1849 and ask that you hold this bill in committee.

Mahalo.

Mary Chun  
33 Poniu Circle  
Wailuku, HI 96793



From: mailinglist@capitol.hawaii.gov  
Sent: Monday, February 24, 2014 4:31 PM  
To: FINTestimony  
Cc: tobaccosofhawaii@yahoo.com  
Subject: Submitted testimony for HB1849 on Feb 25, 2014 14:00PM

**HB1849**

Submitted on: 2/24/2014

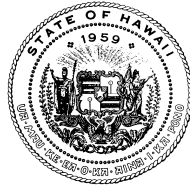
Testimony for FIN on Feb 25, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Justin Ingram	Tobaccos of Hawaii	Comments Only	No

Comments: I Justin Ingram support HB1849. Currently a very high percentage of Hawaii residents that smoke premium cigars don't buy them locally. They are purchased from companies in States with lower premium cigar taxes. Local business and the State of Hawaii lose out on revenue with every purchase. If a tax cap is implemented on premium cigars more will be purchased in Hawaii. With these instate purchases the State of Hawaii will see more Tobacco Tax and Sales Tax revenue. Local business will also see a increase in revenue. Thank you for reading.

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STATE OF HAWAII  
DEPARTMENT OF HEALTH  
P.O. Box 3378  
HONOLULU, HAWAII 96801-3378

In reply, please refer to:  
File:

HOUSE COMMITTEE ON FINANCE

HB1849, RELATING TO TAXATION

**LATE**

Testimony of David Sakamoto, MD, MBA  
Deputy Director, Health Resources Administration

February 25, 2014  
2:00pm, Room 308

1 **Department's Position:** The Department of Health (DOH) opposes HB1849 which would change the  
2 tax rate on large cigars and also change the effective date.

3 **Fiscal Implications:** Revenue loss to the State from tax decrease and reimbursement requirement due  
4 to the retroactive date.

5 **Purpose and Justification:** HB1849 proposes to reduce the excise tax rate on large cigars from fifty  
6 percent of wholesale value to the lesser of a) fifty cents for each large cigar, or b) fifty percent of the  
7 wholesale after July 1, 2014.

8 The DOH opposes the decrease in taxation for this product. Cigar smoking is addictive, and  
9 cigar smoke, like cigarette smoke, contains toxic and cancer-causing chemicals that are harmful to both  
10 smokers and nonsmokers. There is no safe tobacco product, and there is no safe level of exposure to  
11 tobacco smoke.

12 Smoking and tobacco use are the leading cause of preventable death and disease in Hawaii,  
13 claiming 1,200 lives each year and generating \$526 million in annual medical costs directly attributable  
14 to smoking, according to the Centers for Disease Control and Prevention 2014 report on "Best Practices  
15 for Comprehensive Tobacco Control Programs."

*Promoting Lifelong Health & Wellness*

1 Cigar smoking is not a safe alternative to cigarette smoking. In fact, a single large cigar can  
2 contain as much tobacco as an entire pack of cigarettes. Cigar smoking causes oral cavity cancers  
3 (cancers of the lip, tongue, mouth, and throat) and cancers of the larynx, esophagus, and lungs. Cigar  
4 smokers are also at increased risk for heart disease, an aortic aneurysm, and chronic obstructive  
5 pulmonary disease (COPD).

6 Cigars have fewer federal regulations than cigarettes and other tobacco products. This, as well  
7 as their lower taxes, is resulting in increased popularity. While cigarette smoking is declining across the  
8 nation, total consumption of cigars has increased dramatically. Between 2006 and 2010, cigar  
9 consumption nationally increased by 123%.

10 In Hawaii, current cigar use tripled from 3.2% in 2006 to 10.8% in 2010. The Department of  
11 Taxation Tax (DoTax) Research and Planning Report on Tobacco Tax Collections and Licenses  
12 documented a three-fold increase from fiscal year (FY) 2012-2013 to FY 2013-2014 in cumulative tax  
13 revenue totals from \$591,672 to \$1,824,427.

14 There is no public health nor fiscal justification for giving cigars special tax treatment. They are  
15 deadly and addictive. Low cigar prices increase the number of youth who try cigars and become  
16 addicted and also reduce the number of adult smokers who quit. A cap on the state cigar tax is an unfair  
17 treatment that favors expensive brands.

18 Upon conferring with DoTax, the DOH also has concerns that the replacement of the prevailing  
19 date (September 30, 2009) to July 1, 2014 sets a precedent that will require retroactive reimbursement  
20 for previous taxes paid.

21 Thank you for the opportunity to testify.

**LATE**

From: mailinglist@capitol.hawaii.gov  
Sent: Monday, February 24, 2014 5:40 PM  
To: FINTestimony  
Cc: raiderbakerman@yahoo.com  
Subject: Submitted testimony for HB1849 on Feb 25, 2014 14:00PM

**HB1849**

Submitted on: 2/24/2014

Testimony for FIN on Feb 25, 2014 14:00PM in Conference Room 308

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
andrew hanson	Individual	Support	No

Comments: I, Andrew Hanson, being a tobacconist in the state of Hawaii and frequent consumer of tobacco products, fully support the proposed amendments to this state's laws of taxation of premium cigars under HB1849. The current tax of 50% of wholesale cost towards the purchase of premium cigars is in no way limiting the consumption of tobacco in the state of Hawaii. It merely drives the considerable number of enthusiasts, aficionados, and backyard tokers to spend their money out of state via the vast resources of the internet. This situation, as it currently stagnates, will continue to drain money and enthusiasm for this state's governing bodies. Ensuring this tax cap exists will allow people to comfortably spend their money where they want, here at home in Hawaii, thus perpetuating a more sustainable local economy for everyone to thrive in. much mahalos :)

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From: mailinglist@capitol.hawaii.gov  
Sent: Monday, February 24, 2014 5:25 PM  
To: FINTestimony  
Cc: DHCigarman@aol.com  
Subject: Submitted testimony for HB1849 on Feb 25, 2014 14:00PM

**HB1849**

Submitted on: 2/24/2014

Testimony for FIN on Feb 25, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Dennis A. Huddy	Individual	Support	No

Comments: This bill would allow local retailers to be competitive with on- line retailers. A typical box of cigars cost between \$100-200. The current 50% tobacco tax on cigars adds between \$50 to 100 a box above what I would pay on-line. If this bill goes through it would only add \$10-\$12.50 a box. I would much rather do business with local retailers but the taxes are prohibitive. By supporting this bill more people would buy locally and increase the revenue to the state.

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American Heart Association | American Stroke Association

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**Serving Hawaii**

## Testimony STRONGLY OPPOSING HB 1849, "Relating To Taxation"

The American Heart Association **STRONGLY OPPOSES** HB 1849, "Relating to Taxation."

Cigar use is a significant public health concern. Cigars—just like cigarettes and other tobacco products—are not safe. Cigar smoking exposes users to toxic chemicals; causes cancer of the oral cavity, larynx, esophagus, and lung; and increases risk for heart disease, chronic obstructive pulmonary disease, and aortic aneurysm. Exposure to secondhand cigar smoke also places nonsmokers at risk.

Unfortunately cigar use is increasing, particularly among adolescents. According to the Centers for Disease Control, cigars are one of the most commonly used tobacco products among high school students and middle school students (11.6% and 3.4% respectively), second only to cigarettes (15.8% and 4.3%). And while cigarette use among adolescents has gone down in recent years, use of cigars, loose tobacco, and other non-cigarette forms of tobacco has increased by 123%.

Much of the increase in cigar use can be attributed to the availability of cigars in fruit and candy flavors that appeal to children. Cigars also appeal to youth because they, unlike cigarettes, can be purchased individually.

Because of these reasons, the AHA strongly opposes suggestions that cigar taxes be reduced. If anything, cigar taxes should be increased to create parity with cigarette taxes in Hawaii.

The American Heart Association urges legislators to oppose HB 1849.

Respectfully submitted,

Donald B. Weisman  
Hawaii Government Relations/Community Relations Director

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**Oahu:**  
677 Ala Moana Blvd., Ste. 61  
Honolulu, HI 96813-5485  
Phone: 808-538-7021  
Fax: 808-538-3443

**Maui County:**  
Phone: 808-224-7185  
Fax: 808-224-7220

**Hawaii:**  
Phone: 808-961-2825  
Fax: 808-961-2827

**Kauai:**  
(Serviced by Oahu office)  
Phone: 866-205-3256  
Fax: 808-538-3443

***"Building healthier lives,  
free of cardiovascular  
diseases and stroke."***

**SB 2194**

**PROPOSED AMENDMENTS**

SECTION 1. The legislature finds that congenital heart defects are structural abnormalities of the heart that are present at birth and are the number one killer of infants with birth defects.

Congenital heart defects range in severity from simple problems, such as holes between chambers of the heart, to severe malformations, such as the complete absence of one or more chambers or valves. Some congenital heart defects can cause severe or life-threatening symptoms that require intervention within the first days of life.

Pulse oximetry is a non-invasive test that estimates the percentage of hemoglobin in blood that is saturated with oxygen. When performed on newborns in birthing facilities, pulse oximetry is effective at detecting critical, life-threatening congenital heart defects, which otherwise go undetected by current screening methods. The legislature finds that many newborn lives could potentially be saved by earlier detection and treatment of congenital heart defects if birthing facilities in the State were required to perform this simple, non-invasive newborn screening in conjunction with current congenital heart disease screening methods.

The purpose of this Act is to require birthing facilities to perform a pulse oximetry screening on every newborn in its care prior to discharge.

SECTION 2. Chapter 321, Hawaii Revised Statutes, is amended by adding a new section to be appropriately designated and to read as follows:

**"§321- Newborn pulse oximetry screening.** (a) ~~[The department of health shall require each]~~ A birthing facility shall perform a pulse oximetry test to screen for critical congenital heart defects from the effective date of this act until such time that an alternate medically accepted test that measures the percentage of blood oxygen saturation is approved by national medical organizations advocating on behalf of cardiovascular care, [to perform a critical congenital heart defect screening using pulse oximetry] or follow the guidelines of the American Academy of Pediatrics on every newborn in its care prior to discharge from the birthing facility.

~~[ (b) The person in charge of each institution caring for newborn infants and the responsible physician attending the birth of a newborn, or the person assisting the birth of a child not attended by a physician, shall ensure that every infant in the person's care be tested for congenital heart defects through pulse oximetry screening; provided that this section shall not apply if the parents, guardians, or other persons having custody or control~~

~~of the child object thereto on the grounds that the tests conflict with their religious tenets and beliefs and written objection is made a part of the infant's medical record.]~~

~~[ (c) The department of health shall adopt rules, pursuant to chapter 91, as necessary to effectuate the purposes of this section, including but not limited to rules regarding:~~

~~(1) Administration of newborn critical congenital heart defect screening using pulse oximetry;~~

~~(2) Quality and cost control of critical congenital heart defect screening using pulse oximetry;~~

~~(4) Reporting of test results;~~

~~(5) Guidelines for care, treatment, and follow up of infants when necessary;~~

~~(6) Informing parents about the purposes of these tests; and~~

~~(7) Maintaining the confidentiality of affected families.]~~

~~(d-b) For the purposes of the section, "birthing facility" means an inpatient or ambulatory health care facility licensed by the department of health that provides birthing and newborn care services."~~

SECTION 3. There is appropriated out of the general revenues of the State of Hawaii the sum of \$ \_\_\_\_\_ or so much thereof as may be necessary for fiscal year 2014-2015 for a program for newborn critical congenital heart defect screening using pulse oximetry.

The sum appropriated shall be expended by the department of health for the purposes of this Act.

SECTION 4. New statutory material is underscored.

SECTION 5. This Act shall take effect on July 1, 2014.

**LATE**

From: mailinglist@capitol.hawaii.gov  
Sent: Monday, February 24, 2014 5:02 PM  
To: FINTestimony  
Cc: schryerc001@hawaii.rr.com  
Subject: Submitted testimony for HB1849 on Feb 25, 2014 14:00PM

**HB1849**

Submitted on: 2/24/2014

Testimony for FIN on Feb 25, 2014 14:00PM in Conference Room 308

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

Comments: This proposed tax is Fair & will keep Hawaii money at local retailers rather than buying on the web!

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From: mailinglist@capitol.hawaii.gov  
Sent: Monday, February 24, 2014 4:40 PM  
To: FINTestimony  
Cc: mz9995@hotmail.com  
Subject: Submitted testimony for HB1849 on Feb 25, 2014 14:00PM

**HB1849**

Submitted on: 2/24/2014

Testimony for FIN on Feb 25, 2014 14:00PM in Conference Room 308

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Michael Zehner	Hawaii Smokers Alliance	Support	No

Comments: The Hawaii Smokers Alliance supports all measures that would lower our State's exceedingly high tobacco taxes.

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Sent: Monday, February 24, 2014 4:31 PM  
To: FINTestimony  
Cc: tobaccosofhawaii@yahoo.com  
Subject: Submitted testimony for HB1849 on Feb 25, 2014 14:00PM

**HB1849**

Submitted on: 2/24/2014

Testimony for FIN on Feb 25, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Justin Ingram	Tobaccos of Hawaii	Comments Only	No

Comments: I Justin Ingram support HB1849. Currently a very high percentage of Hawaii residents that smoke premium cigars don't buy them locally. They are purchased from companies in States with lower premium cigar taxes. Local business and the State of Hawaii lose out on revenue with every purchase. If a tax cap is implemented on premium cigars more will be purchased in Hawaii. With these instate purchases the State of Hawaii will see more Tobacco Tax and Sales Tax revenue. Local business will also see a increase in revenue. Thank you for reading.

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# Daniel Morris

538 SE 15<sup>th</sup> Avenue • Portland, OR 97214 • danielmorrisphd@gmail.com



February 24, 2014

To the House Finance Committee:

My name is Dr. Daniel Morris. I received my doctorate in public health from Saint Louis University, and have researched tobacco issues for the past five years. I have published peer-reviewed articles on the effects of tax policy on tobacco sales trends. I am testifying in opposition to HB1849, which would cap Hawaii's state tax on large cigars at \$0.50 each. This bill will cost Hawaii millions of dollars while providing little to no economic benefit.

Proponents of cigar tax caps claim that increased sales will offset the lost revenue, but this has not been the case in Oregon. As the graph below shows, after Oregon's \$0.50 cigar tax cap took effect in 2002 sales of premium cigars in the state continued to mirror national trends. If the tax cap were effective at promoting sales, Oregon's sales would have increased faster than the rest of the country. While cutting taxes on premium cigars had no effect on cigar sales in the state, it has cost Oregon tens of millions of dollars in lost tax revenue.

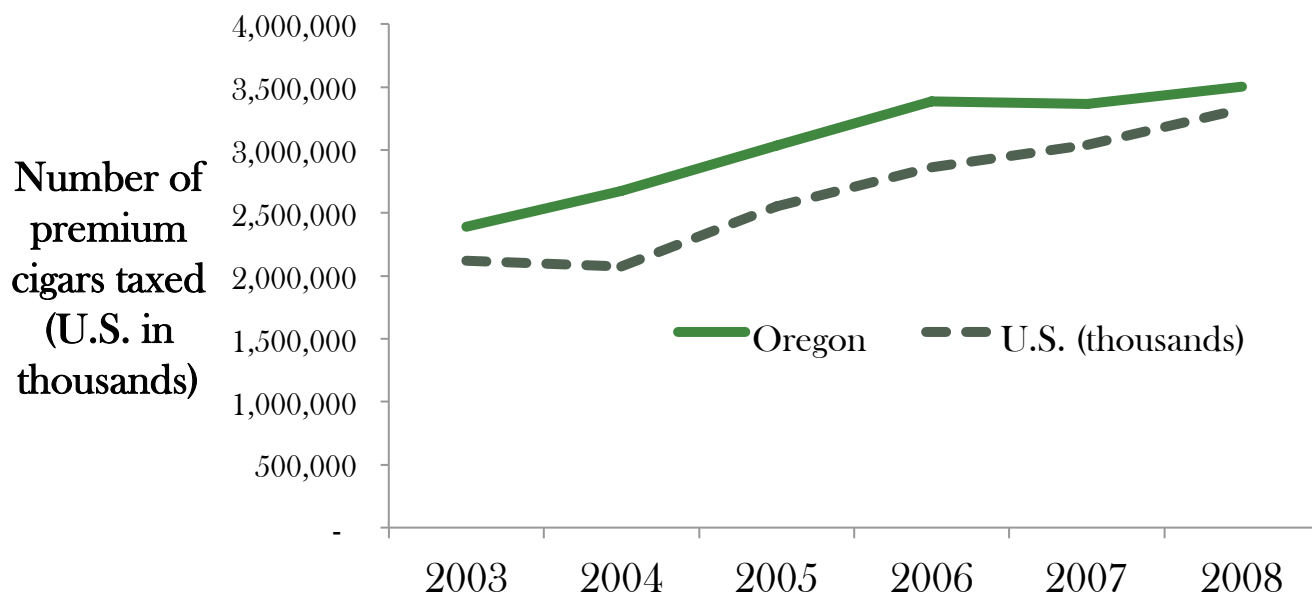
I urge you to reject HB1849. Please don't let Hawaii make the same mistake Oregon did.

Sincerely,

Dr. Daniel Morris



### Premium cigars sold in Oregon and the United States, 2003-2008



Data from Oregon Department of Revenue and the Alcohol and Tobacco Tax and Trade Bureau



From: mailinglist@capitol.hawaii.gov  
 Sent: Monday, February 24, 2014 3:02 PM  
 To: FINTestimony  
 Cc: ricoholdem@yahoo.com  
 Subject: Submitted testimony for HB1849 on Feb 25, 2014 14:00PM

**HB1849**

Submitted on: 2/24/2014

Testimony for FIN on Feb 25, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Aldann Rico	Individual	Support	No

Comments: Aloha, I am a cigar smoker. I am in support of this bill to lower the tax on cigars from 50% to \$0.50 per stick. I currently do not buy my cigars from LOCAL small businesses. I purchase my cigars via the internet to avoid the high Hawaii tax. If you vote this bill in and lower the tax on cigars bought in Hawaiian small businesses I would be more than happy to purchase my cigars Locally to support Hawaii small businesses and to create More Tax revenue for Hawaii. If not then I will continue to send my money out of state. Currently, if I buy a \$200 box of 20 cigars in a Hawaii small business I would be paying \$300 for that box \$200 for the box \$100 for tax. This same box will go for \$200 on the internet and all I have to pay is shipping which is about \$10 totaling \$210. When this Bill passes that \$200 box of 20 cigars will cost \$210, I wouldn't hesitate to purchase this box here in a Local small business shop and keep my money in Hawaii. This bill will not create more cigar smokers, it will help current cigar smokers buy their cigars from Hawaii not via the internet. Thank you for your time and service. Mahalo Aldann Rico

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From: Bryan Mih <bmih@hawaii.edu>  
Sent: Monday, February 24, 2014 4:44 PM  
To: FINTestimony  
Subject: Opposition to HB 1849, Relating to Taxation

Subject: Opposition to HB 1849, Relating to Taxation

To: Rep. Sylvia Luke, Chair

Rep. Scott Nishimoto, Vice Chair

Rep. Aaron Ling Johanson, Vice Chair

Members of House Committee on Finance

Re: Opposition for HB 1849, Relating to Taxation

Hrg: February 25, 2014 at 2:00 p.m. in Room 308

Dear Representatives:

As a pediatrician and medical director of the HEALTHY Quit Smoking Program, I strongly oppose HB 1849, which would reduce the tax on large cigars.

Cigars are tobacco products, just like cigarettes, and have the same harmful effects. They are strongly addictive. The secondhand smoke is toxic and contains many cancer causing chemicals.

Tobacco use is still the leading cause of preventable death in the United States and in Hawai`i. It costs our state over \$336 million in healthcare expenditures every year. Tobacco impacts both smokers and those exposed to secondhand smoke. Smokers can suffer from cancer, cardiovascular disease, and lung disease. More than 1,000 people die in Hawai`i every year from tobacco use. Many more of our keiki suffer from respiratory illnesses, asthma, and additional hospitalizations due to secondhand tobacco smoke.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. This bill would create a loophole for the industry to take advantage of. By creating a tax cap on large cigars, tobacco companies will likely modify their “small” cigar to ensure that it is taxed in the large cigar category. Cigars already experience less regulation by FDA and lower taxes on a federal and state level. Lowering taxes on any tobacco product sends the wrong message.

I strongly oppose HB 1849. For the health of our keiki and everyone in Hawaii, I urge you to hold this bill in committee.

Bryan Mih, MD, MPH, FAAP

Pediatrician

**LATE**

From: Tyler Ralston <dgkahalas@gmail.com>  
Sent: Tuesday, February 25, 2014 9:31 AM  
To: FINTestimony  
Subject: Strong Opposition for HB 1849, Relating to Taxation

To: Rep. Sylvia Luke, Chair  
Rep. Scott Nishimoto, Vice Chair  
Rep. Aaron Ling Johanson, Vice Chair  
Members of House Committee on Finance

Re: Strong Opposition for HB 1849, Relating to Taxation

Hrg: February 25, 2014 at 2:00 p.m. in Room 308

Thank you for the opportunity to submit testimony in strong opposition of HB 1849. I strongly oppose reducing the tax on large cigars.

Cigars are a tobacco product containing the same cancer-causing substances as cigarettes. All cigars are addictive and cigar smoke, similar to cigarette smoke, contains toxic and cancer causing chemicals that are harmful.

Tobacco use is still the leading cause of preventable death in the United States and in Hawai`i, and costs our state over \$336 million in healthcare expenditures every year. The cost of tobacco is real for both the smoker and people exposed to secondhand smoke: in lives cut short by cancer, cardiovascular disease, COPD, and other chronic lung diseases. More than 1,000 people die in Hawai`i every year from tobacco use.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. This bill would create a loophole for the industry to take advantage of. By creating a tax cap on large cigars, tobacco companies will likely modify their "small" cigar to ensure that it is taxed in the large cigar category. Cigars already experience less regulation by FDA and lower taxes on a federal and state level. Lowering taxes on any tobacco product sends the wrong message.

I strongly oppose HB 1849 and ask that you hold this bill in committee.

Mahalo.

Tyler Ralston  
PO Box 10528  
Honolulu, HI 96816

From: Paul Strauss <paul.strauss@doh.hawaii.gov>  
Sent: Monday, February 24, 2014 3:40 PM  
To: FINTestimony  
Subject: Strong Opposition for HB 1849, Relating to Taxation

**LATE**

To: Rep. Sylvia Luke, Chair  
Rep. Scott Nishimoto, Vice Chair  
Rep. Aaron Ling Johanson, Vice Chair  
Members of House Committee on Finance

Re: Strong Opposition for HB 1849, Relating to Taxation

Hrg: February 25, 2014 at 2:00 p.m. in Room 308

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I strongly oppose HB 1849 and ask that you hold this bill in committee.

Mahalo.

Paul Strauss  
79-1015 Haukapila Street  
Kealahou, HI 96750



finance1

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From: Erin Nielsen <enielsen@waikikihealth.org>  
Sent: Tuesday, February 25, 2014 2:06 PM  
To: FINTestimony  
Subject: Strong Opposition for HB 1849, Relating to Taxation

**LATE**

To: Rep. Sylvia Luke, Chair  
Rep. Scott Nishimoto, Vice Chair  
Rep. Aaron Ling Johanson, Vice Chair  
Members of House Committee on Finance

Re: Strong Opposition for HB 1849, Relating to Taxation

Hrg: February 25, 2014 at 2:00 p.m. in Room 308

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I strongly oppose HB 1849 and ask that you hold this bill in committee.

Mahalo.

Erin Nielsen  
1649 Kanalui St.  
Honolulu, HI 96816