



LATE TESTIMONY

NEIL ABERCROMBIE
GOVERNOR

EXECUTIVE CHAMBERS
HONOLULU

Testimony in **support** of HB430 Relating to Taxation

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

February 13, 2013
2:00 pm Room 308

Chair Luke, Vice-Chair Nishimoto, Vice-Chair Johanson, and members of the Finance Committee:

The Office of the Governor **supports the intent** of House Bill 430, Relating to Taxation. This measure would exempt charitable deductions from the temporary limit on the amount of itemized deductions claimable by certain taxpayers.

The recession and its resulting budgetary shortfalls necessitated the Legislature's passage and the Governor's signature of Act 97 in 2011, which placed a temporary limit on the amount of itemized deductions claimable by certain taxpayers. However, improvements in Hawaii's current economic climate put the state in a better financial position whereby we no longer need to rely upon all of the revenues associated with this measure. Accordingly, after having taken a close look at the impact this particular section of the law is having on charitable donations made to Hawaii's non-profit organizations, we support carving out this portion of the law. We recognize that support for nonprofit and charitable organizations is an important policy goal and priority as these groups perform critical services for and within our community.

However, for implementation purposes, we prefer the language contained in HB860.

The Department of Budget and Finance estimates that passage of HB860 would result in a revenue loss of approximately \$12 million annually. This revenue loss is factored into the Administration's financial plan.

The Department of Taxation is available to answer any technical questions you may have.

Thank you for the opportunity to testify.

NEIL ABERCROMBIE
GOVERNOR

SHAN TSUTSUI
LT. GOVERNOR



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

FREDERICK D. PABLO
DIRECTOR OF TAXATION

JOSHUA WISCH
DEPUTY DIRECTOR

LATE TESTIMONY

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

Date: Wednesday, February 13, 2013
Time: 2:00 p.m.
Place: Conference Room 308, State Capitol

From: Frederick D. Pablo, Director
Department of Taxation

Re: H.B. 430 Relating to Taxation

The Department of Taxation (Department) supports the intent of H.B. 430, but prefers the language of H.B. 860, which will assist the Department with the administration of the bill.

H.B. 430 adds a new subsection (b) to section 3 of Act 97, Session Laws of Hawaii 2011 (Act 97). This new subsection defines "itemized deductions" to exclude charitable contribution deductions allowed under Internal Revenue Code (IRC) section 170. This definition has the effect of excluding charitable contribution deductions from the itemized deduction limitations under IRC section 68 as well. Excluding charitable contribution deductions from the limitations set forth in IRC section 68 will create additional complexity for taxpayers could result in unintended revenue loss.

If the intent is to exclude charitable contribution deductions from the hard cap limits in section (a)(2) of Act 97 only, the Department believes that the language in H.B. 860 will accomplish this goal most effectively. The estimated revenue loss for H.B.860 is \$12.4 million for FY2014.

Thank you for the opportunity to provide comments.



LATE TESTIMONY

Testimony Presented Before the
House Committee on Finance
February 13, 2013, 2:00 pm, Conference Room 308
From J. Kuhio Asam, M.D.
Chair, University of Hawai'i Foundation, Board of Trustees

HB 430 – RELATING TO TAXATION

Chair Luke, Vice Chair Nishimoto and Vice Chair Ling Johanson and members of the House Committee on Finance:

As a scholarship donor, UH alumnus, and University of Hawai'i Foundation board chair, I support House Bill 430 which excepts charitable deductions taken under Section 170 of the Internal Revenue Code from the temporary limit on the amount of itemized deductions claimable by certain taxpayers. This exception will restore the tax incentive for upper income donors to be charitable. While donors do not make charitable gifts only for tax reasons, tax incentives make more and larger gifts possible.

The tax incentive that the deduction provides encourages private gifts that help students access a quality public higher education, and succeed through scholarships and awards. Private support to the University of Hawai'i also supports leading research in areas including cancer research, microbial oceanography and sustainability and funds lifelong learning opportunities and other programs that enrich our entire community.

The University of Hawai'i plays a central role in shaping a sustainable future for our island residents. From workforce training and development, to new business and innovation, UH students are our future. In these times of a tentative economic recovery, it is imperative that the University of Hawai'i receive private support to help energize initiatives centered on innovation and excellence.

Caps on itemized deductions are a disincentive to donors who are trying to help an organization. We urge you to except charitable deductions taken under Section 170 from the temporary limit on the amount of itemized deductions claimable by certain taxpayers, and thereby restore the charitable giving deduction. Please move HB 430 forward, for our University, our Hawai'i, our Future.

Sincerely,

A handwritten signature in black ink, appearing to read "J. Kuhio Asam", written over a horizontal line.

J. Kuhio Asam, M.D.
Chair, University of Hawai'i Foundation, Board of Trustees

**Testimony to the House Committees on Finance
Wednesday, February 13, 2013 at 2:00 P.M.
Conference Room 308, State Capitol**

LATE TESTIMONY

RE: HOUSE BILL 430, RELATING TO TAXATION

Chair Luke, Vice Chairs Nishimoto and Johanson, and Members of the Committee:

The Chamber of Commerce of Hawaii ("The Chamber") **supports** HB 430 Relating to Taxation.

The Chamber is the largest business organization in Hawaii, representing over 1000 businesses. Approximately 80% of our members are small businesses with less than 20 employees. As the "Voice of Business" in Hawaii, the organization works on behalf of members and the entire business community to improve the state's economic climate and to foster positive action on issues of common concern.

This bill will help many charities fundraise and solicit larger charitable gifts from potential donors. Many of these non-profits provide many direct services that government or the private sector cannot to our community.

Thank you for the opportunity to testify.

91-1841 Fort Weaver Road
Ewa Beach, Hawaii 96706
Phone 808.681.3500
Fax 808.681.5280
Email cfs@cfs-hawaii.org
www.childandfamilyservice.org

February 13, 2013

LATE TESTIMONY



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Kauai United Way



Aloha United Way

Testimony on HB430 RELATING TO TAXATION

House Finance Committee

Wednesday, February 13, 2013, 2:00 p.m.

Conference Room 308, State Capitol

Testimony submitted by: Howard S. Garval, MSW, President & CEO, Child & Family Service

Aloha, Chair Luke, Vice Chairs Nishimoto and Johanson and Committee members. I am Howard S. Garval, President & CEO of Child & Family Service, Hawaii's oldest and most comprehensive human service nonprofit organization with services on every island and touching the lives of 40,000 Hawaii residents from keiki to kupuna each year. I am testifying in strong support for HB430.

Child & Family Service, like many human services nonprofit organizations, since 2009 has experienced around 30% cuts in funding from state government in areas such as child abuse prevention, domestic violence shelters and counseling services, and other child welfare programs. The Legislature has made strong efforts to restore where they could, such as the Rainy Day Funds (over \$20 million) and last session's HB 304 (over \$11 million). Also, some state agencies have begun to restore funding for nonprofit human services in their budget requests and we also applaud and support those efforts. However, the Rainy Day Funds ran out by June 30, 2012.

At Child & Family Service we have not stood still. When the state government funding cuts began to occur, we stepped up to increase our fundraising from private sources. Our wonderful Board of Directors and Women's Guild have helped to raise more private funds to soften, at least a little, the impact of the reduced government funding. We have also started new social enterprises that we hope will increase our private fee revenue to support services we provide. However, with Federal funding cuts looming, we are concerned about the impact this will have on the funding of human services that we provide.

This bill would remove the cap on charitable contributions on income tax returns. I realize this cap was passed to increase revenue for the State, but as we have reached out to increase our fundraising from individual donors, we are beginning to hear from them that they will have to reduce their charitable giving due to the cap the State has placed on their donations. One donor told us that she would have to cut her support in half that she gives to us and one other favorite charity.

As a nonprofit organization that often delivers services that the State cannot deliver as cost-efficiently, we recognize that the likelihood is great that government funding from all sources is likely to shrink in the future. That is why it is so important to remove the cap on charitable contributions so nonprofits can secure as much private funding as possible to support their programs that government will not be able to fund at the same level in the future.

Mahalo for providing the opportunity to submit testimony.

With Aloha,

Howard S. Garval, MSW, President & CEO, Child & Family Service

Our Mission: Strengthening Families and Fostering the Healthy Development of Children



LATE TESTIMONY

February 12, 2013

Representative Sylvia Luke Chair, Committee on Finance
Hawai'i State House of Representatives
Hawai'i State Capitol
Conference Room 309
Honolulu, Hawai'i 96813

RE: HB 430, Relating to Taxation

Dear Chair Luke and Members of the House Committee on Finance:

I support House Bill 430 that would except the charitable deduction from the itemized deduction cap imposed by Act 97. I believe it's important to maximize tax incentives for those who choose to support Hawai'i's nonprofit organizations especially in times of reduced State and federal funding for the nonprofit sector.

Sincerely yours,

Byrde Cestare
Executive Director

LATE TESTIMONY

Testimony of The Nature Conservancy of Hawai'i
Supporting H.B. 430 Relating to Taxation
House Committee on Finance
Wednesday, February 13, 2013, 2:00PM, Room 308

The Nature Conservancy of Hawai'i is a private non-profit conservation organization dedicated to the preservation of the lands and waters upon which life in these islands depends. The Conservancy has helped to protect nearly 200,000 acres of natural lands in Hawai'i. Today, we actively manage more than 32,000 acres in 10 nature preserves on Maui, Hawai'i, Moloka'i, Lāna'i, and Kaua'i. We also work closely with government agencies, private parties and communities on cooperative land and marine management projects.

The Nature Conservancy supports H.B. 430 to exclude charitable deductions from the temporary cap on itemized deductions. The words "your contribution is tax deductible" are music to a donor's ears. While getting a tax deduction is not the sole motivation for most charitable donations, it is an important factor. In 2008, the IRS reported that 70% of all charitable contributions were made by people who deducted their donations.

People give to charity for many heartfelt, altruistic reasons. But, as evident by the surge of gifts at the end of each year, the tax benefits of giving appear to impact peoples' decisions to support charities. *Charity Navigator* recently polled 40 charities and 175 donors about year-end giving trends for 2012. (www.charitynavigator.org/index.cfm?bay=content.view&cpid=1476) While only 13% of the donors polled identified tax benefits as a top motivating reason for giving, the charities still reported that on average they receive 40% of their annual contributions in the last few weeks of the year. Likewise, the online giving service *Network for Good* reports that (i) individual gifts are larger in December, (ii) more than 30% of the donations they process occur in December; (iii) 10% of donations are made in the last two days of the tax year; and (iv) there is a spike in giving between Noon and 7:00pm on December 31st. (www.networkforgood.org/sites/default/files/2011holidaygivingguideforpartners.pdf)

The Chronicle of Philanthropy (April 29, 2011) reports,

Changing the tax treatment of charitable gifts in ways that make it more costly to give those gifts will undoubtedly cause many higher-income Americans to reconsider the amount of their gifts.

At no other time in history could this be more harmful to the nation's nonprofits, especially given the extraordinary drop in donations caused by the recent economic downturn—and the large share of contributions provided by Americans who make \$250,000 or more.

(<http://philanthropy.com/article/Charitable-Deduction-Change/127291/>)

We shouldn't take issue with donors who are motivated by the tax benefits of giving. In fact, many worthy charities are funded by donors who are able to make larger gifts as a result of the tax deductions they later claim.

Thank you for this opportunity to provide testimony in support of exempting charitable deductions from the itemized deduction cap.

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HAWAII CATHOLIC CONFERENCE
6301 Pali Highway
Kaneohe, HI 96744-5224

LATE TESTIMONY

ONLINE SUBMITTAL
Hearing on Wednesday, February 13, 2013 @ 2:00 p.m.
Room #308

DATE: February 12, 2013

TO: House Committee on Finance
Rep. Sylvia Luke, Chair
Rep. Aaron Johanson, Vice Chair

FROM: Walter Yoshimitsu

RE: Strong Support for HB 430 Relating to Taxation

I am Walter Yoshimitsu, representing the Hawaii Catholic Conference. The Hawaii Catholic Conference is the public policy voice for the Roman Catholic Church in the State of Hawaii under the leadership of Bishop Larry Silva. We support this bill that amends Act 97 (2011) to exclude charitable contributions from itemization.

In the last legislative session, ACT 97 became law and placed a cap on the total amount a tax filer can claim in itemized deductions. That cap directly affects contributions made to a non-profit organization. For the Catholic Church in Hawaii, that means a potential loss of donations – particularly from high-end donors.

As you are fully aware, non-profit organizations like ours rely heavily on the generosity of its donors. The various organizations within the Catholic community continue to provide necessary services in Hawaii and we want to be able to continue to do so. We provide these services willingly because we have a strong desire to make Hawaii a better place and our call to ministry in the islands is deeply grounded in the foundation of Catholic Social Teaching.

Thank you for adding language that will protect charitable contributions so that we can continue to do what we do best – serve the people of Hawaii.

Mahalo for the opportunity to testify.

ONLINE SUBMITTAL
Wednesday, February 13, 2013 @ 2:00 p.m.
Conference Room #308

DATE: February 12, 2013

TO: House Committee on Finance
Representative Sylvia Luke, Chair
Representative Aaron Johanson, Vice Chair

FROM: Eva Andrade, Executive Director

RE: Support for HB 430 Relating to Taxation

Mahalo for the opportunity to testify in support of this measure. I am Eva Andrade, representing the Hawaii Family Forum. Hawaii Family Forum is a non-profit, pro-family education organization committed to preserving and strengthening families in Hawaii, representing a network of various Christian Churches and various faith groups.

We support this bill that excepts charitable deductions taken under Section 170 of the Internal Revenue Code from the temporary limit on the amount of itemized deductions claimed by certain taxpayers. As a 501(C)(3) non-profit organization that relies solely on donations from the community, we appreciate the passage of this bill so that donors will give freely and without reservation.

While it is true that not all donors give strictly for the tax deduction, we support the amendment to the law for those in the community that do.

Mahalo for the opportunity to testify.



American Heart Association | American Stroke Association

Learn and Live.

Serving Hawaii

LATE TESTIMONY

Testimony on HB 430, "RELATING TO TAXATION"

The American Heart Association is a nonprofit with a mission to build healthier lives, free of heart disease and stroke. By national policy, **the AHA does not accept state funding, relying instead on its own fundraising to fulfill its public health goals.** Founded in 1924, the AHA is the nation's oldest and largest voluntary health organization dedicated to reducing heart disease and stroke. To help prevent, treat and defeat these diseases — Hawaii's No. 1 and No. 3 killers respectively — we fund cutting-edge research, conduct lifesaving public and professional educational programs, and advocate to protect and improve public health. Between 2000 and 2010 the AHA worked diligently toward reaching its 10-year goal of reducing heart disease and stroke deaths by 25 percent. It surpassed that goal prior to 2009, reducing deaths from cardiovascular diseases by over 30 percent. Even with that success, more deaths in Hawaii are attributed to cardiovascular disease (CVD), than motor vehicle crashes, HIV/AIDS, homicide, suicide, alcohol and drug use combined.

Bolstered by its prior success, in 2010 the AHA announced new 2020 goals of reducing cardiovascular-related deaths by an additional 20 percent, and for the first time it defined cardiovascular health, based on seven health factors, and announced an additional goal to improve cardiovascular health by 20 percent.

Serving Hawaii since 1948

For information on the AHA's educational or research programs, contact your nearest AHA office, or visit our web site at www.americanheart.org or e-mail us at hawaii@heart.org

Oahu:
677 Ala Moana Blvd., Ste. 600
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:
(Served by Oahu office)
Phone: 866-205-3256
Fax: 808-538-3443

*"Building healthier lives,
free of cardiovascular
diseases and stroke."*

The costs related to treating cardiovascular-related diseases is staggering to the state. Based on Hawaii's Medicaid population alone, economic estimates for 2007 were projected using Medical Expenditure Panel Survey data. Medicaid spending has grown rapidly in recent years, placing a significant burden on state budgets. To help Hawaii estimate the financial impact of cardiovascular diseases among its Medicaid beneficiaries, the Centers for Disease Control and Prevention (CDC) and RTI International developed the Chronic Disease Cost Calculator, which was used to estimate the Medicaid costs below.

Heart Disease
\$20.8 million

Hypertension
\$59.7 million

Stroke
\$41 million

Congestive Heart Failure
\$9 million



DOING THE MOST GOOD

Founded in 1865

William Booth
Founder

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General

James Knaggs
Territorial Commander

Edward Hill
Divisional Commander

The Salvation Army

Hawaiian & Pacific Islands Division

LATE TESTIMONY

February 12, 2013

The Honorable Sylvia Luke, Chair
The Honorable Scott Y. Nishimoto, Vice Chair
The Honorable Aaron Ling Johanson, Vice Chair
House Finance Committee, House of Representatives
Honolulu, Hawaii 96813

Dear Chairman Luke & Finance Committee Members:

HB 430 – Relating to Itemized Income Tax Deductions

I am Major John Chamness, the Divisional Commander of The Salvation Army. The Salvation Army is a Hawaii charitable organization that serves over 100,000 of Hawaii residents each year who need help with food, a home, addiction rehabilitation, transition housing, and many other living opportunities to improve lives. The Salvation Army strongly supports House Bill 430.

House Bill intends to amend Act 97, Session Laws of Hawaii 2011, to exempt charitable contributions from the itemized deduction cap imposed on individuals. We believe that Act 97 has and will negatively impact The Salvation Army's ability to serve its constituents because generous donors and board members have shared with us that it has affected their giving.

As funding for charitable organizations continues to be cut from state and federal budgets, we must rely increasingly on individual donations to support the vital programs that we provide to Hawaii's communities. Now more than ever, Hawaii's government should incentivize private citizens to give what they can to support the essential services provided by Hawaii's charitable organizations HB 430 will do just that.

We urge you to pass this Bill out of Committee.

Sincerely,

Divisional Commander
The Salvation Army

Participating Agency



maui economic
DEVELOPMENT BOARD



LATE TESTIMONY

February 12, 2013

Representative Sylvia Luke
Chair, Committee on Finance
Hawaii State House of Representatives
Hawaii State Capitol, Conference Room 309
Honolulu, HI 96813

RE: HB 430, Relating to Taxation

Dear Chair Luke and members of the House Committee on Finance:

MEDB is a 501(c)(3) nonprofit organization that has been active since 1982. Over the course of those 30 years we've experienced tremendous challenges in funding various initiatives that would contribute to our mission of diversifying Maui County's economy. These include attracting technology activities and then helping them grow, preparing our residents from k-12 to career fulfillment to meet the requirements of the technology sectors and engaging our community's support for a diversified economic future.

We have been honored to have the support from federal, state and county funding throughout our history. But demands for our assistance have increased with our success and traditional government sources have diminished or now require community match. To create sustainable futures for our proven programs, MEDB's board of directors and staff have work even harder to find other sources of funding. These have ranged from growing membership ranks to presenting conferences that generate revenue to direct fund raising events.

Exempting the charitable income tax deductions from the itemized deduction caps will support the painstaking efforts of nonprofits like ours to secure a more stable future for the services we provide our communities.

Sincerely,

Jeanne Unemori Skog
President & CEO



LATE TESTIMONY

February 13, 2013
2:00 p.m.
Conference Room 308

TESTIMONY TO THE HOUSE
COMMITTEE ON FINANCE

RE: HB 430 – Relating to Taxation

Chair Luke, Vice Chairs Nishimoto and Johanson, and the members of the committee,

My name is Robert Witt and I am executive director of the Hawaii Association of Independent Schools (HAIS), which represents 99 private and independent schools in Hawaii and educates over 33,000 students statewide.

HAIS supports HB 430 which excepts charitable deductions taken under Section 170 of the Internal Revenue Code from the temporary limit on the amount of itemized deductions claimed by certain taxpayers.

When the economy declines, nonprofit organizations and their services are necessitated, bridging the gap by serving our communities and those in need when financial constraints hinder state and federal governments from providing similar services. Many nonprofit organizations' budgets are comprised of private individual donations. For the nonprofits that partner with government through state contracts, their private donations are crucial to diversifying their funding streams, creating reserves to allow flexibility in partnering with government, specifically when state funding is low and payments are late. It is estimated that \$60-70 million could leave the nonprofit sector should limitations on charitable giving continue. Tax incentives make more and larger gifts possible.

Thank you for the opportunity to testify.

Submitted testimony for HB430 on Feb 13, 2013 14:00PM

LATE TESTIMONY

HB430

Submitted on: 2/12/2013

Testimony for FIN on Feb 13, 2013 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Kenton Eldridge	Individual	Support	No

Comments: My name is Kenton Eldridge and I am a Honolulu resident. I strongly support House Bill 430 to exclude charitable deductions from the temporary cap on itemized deductions. I have been a donor to charitable organizations in Hawai'i for many years because of the important services that they provide to our state and to the members of our community. I am currently the board chairman of The Nature Conservancy of Hawai'i, where I have served as a board member for a dozen years. As a result of Act 97, I myself and a number of the people I encourage to support charities in Hawai'i are finding it increasingly difficult to continue contributing to these important organizations at the levels that we have contributed in the past. This is not in the best interest of our state. As government funding for charitable organizations has been reduced in recent years, Hawaii's charitable organizations must rely increasingly on individual donations to support the vital programs that they provide to our most vulnerable people and natural resources. Now more than ever, state and federal government must incentivize private citizens to give everything they can to support the essential services that maintain our state's social, cultural, and environmental fabric. Thank you for considering my testimony.

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

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Submitted testimony for HB430 on Feb 13, 2013 14:00PM

LATE TESTIMONY

HB430

Submitted on: 2/12/2013

Testimony for FIN on Feb 13, 2013 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Jan E. Hanohano Dill - President	Partners In Development Foundation	Support	No

Comments: Partners In Development Foundation strongly supports this measure. Any law that inhibits the the incentive of the public to contribute to charitable organizations is counter productive, and simply wrong.

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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