

TAXBILLSERVICE

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TAX FOUNDATION OF HAWAII

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: TOBACCO, Amend definition of cigars; increase rate

BILL NUMBER: SB 188, SD-1

INTRODUCED BY: Senate Committee on Ways and Means

BRIEF SUMMARY: Amends HRS section 245-1 by replacing the definition of “large cigar” with a definition of “premium cigar” to mean any cigar that is 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, and weighing more than four pounds per one thousand cigars.

Amends HRS 245-3 to increase the tax on tobacco products other than cigarettes and premium cigars from 70% to 85% of the wholesale price. The tax on premium cigars shall be 50% of the wholesale price.

This act shall be applicable to the sale of tobacco products occurring after December 31, 2013.

EFFECTIVE DATE: Upon approval as noted

STAFF COMMENTS: The proposed measure would increase the tax on tobacco products other than cigarettes and premium cigars from 70% to 85% of the wholesale price to “curtail tobacco use among adolescents and young adults.” It also redefines cigars and provides that the tax rate on large cigars, now known as “premium” cigars, shall remain the same - 50% of the wholesale value.

The purpose clause of the measure states that the ad valorem approach to taxing such products discriminates against more expensive tobacco products including those made in Hawaii. This is an interesting observation and though the legislation does not mention Hawaii grown and rolled product, the purpose seems to imply that the percentage of value discriminates again Hawaii product. This is just the opposite of the argument made about the ad valorem liquor tax citing the fact that imported product incurred costs not associated with local product, more specifically transportation costs and custom duties which is implicit the wholesale base against which a percentage or an ad valorem tax was applied. As a result of this argument and resulting litigation, Hawaii lawmakers changed the approach to the taxation of alcoholic products from an ad valorem basis to a per unit basis.

If the impetus of this proposal is to “level the playing field” then the switch to a tax per unit should be applied to all other tobacco products. Then again, one has to question why the proposal would increase the tax rate on all other tobacco products other than the “premium” cigars. Is the argument that those other tobacco products appeal to youths or is it a matter of discriminating against those products?

There is no doubt that increasing the tax on any tobacco product will deter smoking and result in less tax revenue since the tax on other tobacco products is based on the value of the product. This was the very reason the state made the switch to taxing cigarettes on a per cigarette basis. This is the problem with the ad valorem approach to taxing other tobacco products. Lawmakers should consider restructuring the way other tobacco products are taxed to insure stability in the collection from the sales of these products. Instead of continuing to set the tax as a percent of the wholesale value, consideration should be given to moving to a per unit approach like the taxing of cigarettes. A review of what other states impose indicates that while some products, such as cigars, continue to be taxed on an ad-valorem basis, smokeless tobacco products are taxed on the basis of weight. This would insure that all such tobacco products are taxed in the same manner regardless of their wholesale price. Such is the case with the cigarette tax that is levied on a per unit basis. There are some 14 states that already employ the weight approach for smokeless tobacco. In the most recent conversion to weight-based taxes on smokeless tobacco products, New Jersey experienced a 19% increase in revenues from this product.

In making the conversion to so many cents per ounce, lawmakers may want to utilize the current tax collected on the most expensive product and divide that amount by the number of ounces. While this will result in an initial bump in collections as the tax on less costly product will see an increase, it will bring parity to these types of products and stabilize collections as users migrate to less costly brands or products as the cost rises.

Finally, it should be noted that the hikes in the cigarette tax have begun to have an effect on collections not only locally but also nationally. For the first time in the continual drive to raise the tax on cigarettes have collections fallen below their previous levels. It appears the bell curve has begun its descent - be it because of a decline in consumption or a migration to purchases on the black or grey market - it appears that, as observed, the rise in tax burden has jeopardized this source of revenue. If nothing else, lawmakers need to make up their minds whether or not they see this tax as a source of revenues or a means by which to deter consumption.

Digested 2/8/13

February 8, 2013

TO: Chair David Ige and Members of the Senate Committee on Ways and Means

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

RE: **SB 188 SD1** - Relating to Taxation
Hearing Date: February 12, 2013
Time: 9:30 am

My name is William Goo. I represent the Cigar Association of America, Inc. (CAA). **CAA opposes SB 188 SD1.**

The creation of a new category for premium cigars and the imposition of a higher tax on non-premium cigars will not necessarily result in an increase in in-state cigar sales as users will likely look to alternative sources for obtaining non-premium cigars.

With respect to the proposed increase in the tax on other tobacco products, while this bill is primarily directed at the use of tobacco products by adolescents and young adults, it would impact all users of tobacco products such as smokeless and pipe tobacco. These kinds of tobacco products are not typically favored nor used by adolescents and young adults in Hawaii. Hence, increasing the tax on these products would not necessarily be a deterrent to their use by this group.

Thank you for considering this testimony.



February 11, 2013

Dear Hawaii Legislators,

We were delighted to see the introduction of SB188, and we support this measure if the tax rate on premium cigars is amended. We would also defer to the Department of Taxation, the Attorney General, and the Hawaii Cigar Association on their recommended bill changes.

We believe that there was a clerical misunderstanding and a rate of 50 percent tax on premium cigars was unintentionally drafted into the bill. The Kauai Cigar Company and others in the Hawaii premium cigar industry had petitioned for a 50.00 cent tax per premium cigar.

Under this new law, and with these amendments, our Hawaii grown premium cigars would finally be treated fairly under the State tobacco tax code. For years, our company has been paying much more than its fair share of taxes as a result of an extremely high cost of production here in the Islands. Because the tax rate is percentage based, our competitors are selling the same size cigars, but are able to charge less tax as a result of a much lower cost of goods. Furthermore, many of our competitors' cigars are made entirely by machine and sell at very low price points, thus driving the tax liability to a mere fraction of what Kauai Cigar Company must pay every month on its M19 returns.

Also impacting our business negatively is the loss of sales as a result of many Hawaii consumers purchasing lower priced mail order premium cigars from outside of Hawaii. We strongly believe that few, if any, of these consumers file usage tax returns on their out of State purchases. We lose, the Department of Revenue loses, and ultimately the people of Hawaii lose with the loss of tax collection.

Even under this unfair tax structure, no farm laborer is paid less than fifteen dollars per hour, and full time employees receive the benefit of full health care insurance, paid in full by the company. Every employee is covered by Worker's compensation insurance, and Temporary Disability Insurance. When you add all this together and tax the final product at 50% what you have are cigars that are priced between ten to twenty dollars by the time they hit store shelves. And at these prices, we would venture to guess that these cigars never reach the hands of a youth consumer!

For all these reasons listed, all of us at Kauai Cigar Company applaud each and every Hawaii Legislator that recognizes our hard work, and our right to be treated fairly under Hawaii tax code.

Sincerely,

Les Drent
President

Operations Manager

Farm Manager

Trevyn Pless
Assistant Farm Manager

For Company Representatives: Elaine Dalistan, Lei Hiyashi,
Justin Viezbicke, Nancie Bean



Dear Hawai'i Legislators

You might not be aware that Hawai'i's tobacco tax laws are putting local businesses that produce and market high-quality premium cigars at a competitive disadvantage. This is no small sector of Hawai'i's economy; it includes small farms, mom-and-pop cigar shops and major Island retailers like Foodland, ABC Stores and Martin & MacArthur.

Under current law, small cigars are taxed at a flat \$.16 apiece. Large premium cigars, however, are taxed at 50 percent of their wholesale price—nearly ten times the tax levied on small cigars. There is no rationale for this disparity, because the volume of tobacco in a large cigar typically equals that of only two to five small cigars.

This disproportionate tax puts at a disadvantage the state's only commercial tobacco grower: a Kaua'i farm that produces superior, handmade cigars. Because the farm offers its workers higher-than-minimum wages and provides benefits, production costs are higher. These costs must be passed on to the retailer in the form of higher wholesale prices, which are taxed at 50 percent—much more than the 50 percent of lower wholesale prices of cigars produced outside of Hawai'i, particularly in the Third World. The 50 percent tax makes it difficult for local business to compete with Third-World producers and Hawai'i wholesalers importing cheaper, machine-made large cigars and which pay a fraction of what local handmade premium large cigar sellers must.

The situation is made worse by poor enforcement. No reporting of large premium cigar imports to the Attorney General's Tobacco Enforcement Division occurs, and the State Department of Revenue does not enforce cigar taxes. It is also common knowledge that few if any Hawai'i consumers file M19 usage taxes for cigars shipped into the state from unlicensed retailers outside Hawai'i.

On behalf of those that produce premium, handmade cigars in Hawai'i and the one hundred and fifty two stores that sell them, we urge you this legislative session to establish a flat rate tax of 50 cents on premium cigars. This change would lighten the unfair and unnecessary tax burden, raise revenue for the state and level the playing field for small local businesses.

Mahalo nui loa for your consideration,
Hawaii Cigar Association Membership

For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org



CAP THE CIGAR TAX!

Create Fairness and Equal Opportunity for Hawaii Businesses

Cigar Tax Caps and Rates From Other US States:

Connecticut	Iowa	Oregon	Rhode Island
Washington	Michigan	Wisconsin	Vermont
US Government (40¢)	New Hampshire (00.00 on premium cigars)		

Current HAWAII LAW (50% of wholesale price)

§245-3 Taxes.

(13) An excise tax equal to **fifty per cent** of the wholesale price of each large cigar of any length, sold, used, or possessed by a wholesaler or dealer on and after September 30, 2009, whether or not sold at wholesale, or if not sold then at the same rate upon the use by the wholesaler or dealer.

EXAMPLE of OREGON CAP LAW- TOBACCO TAXES (CIGARS)

323.505

Tax imposed on distribution; rate. (1) A tax is hereby imposed upon the distribution of all tobacco products in this state. The tax imposed by this section is intended to be a direct tax on the consumer, for which payment upon distribution is required to achieve convenience and facility in the collection and administration of the tax. The tax shall be imposed on a distributor at the time the distributor distributes tobacco products.

(2) The tax imposed under this section shall be imposed at the rate of:

(a) **Sixty-five percent** of the wholesale sales price of cigars, **but not to exceed 50 cents per cigar**;

EXAMPLE OF NEW HAMPSHIRE PREMIUM CIGAR DEFINITION

78:1 “Premium cigars” means cigars which are made entirely by hand of all natural tobacco leaf, hand constructed and hand wrapped, wholesaling for \$2.00 or more, and weighing more than 3 pounds per 1,000 cigars. These cigars are required to be kept in a humidor.

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.

- 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: _____

ERIC ADAMS

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

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hawaiicigarassociation.org

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:  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:

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hawaiiicigarassociation.org

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Respectfully Submitted,

Signature: Iolani Antonio Printed Name: Iolani Antonio

Business Name (if applicable): _____

Street Address: 2472 Nani'ōma'ō Rd City: Honolulu State: HI

Zip: 96816 Telephone: _____ Email Address: _____

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: _____

Printed Name: _____

SCOTT BLOOM

Business Name (if applicable): _____

Street Address: _____

6162 MAKANILOU

City: _____

HONU

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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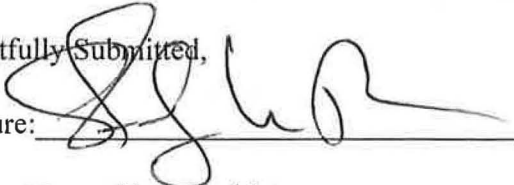
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Respectfully Submitted,

Signature: 

Printed Name: Stanley Boone

Business Name (if applicable): _____

Street Address: 3107 Kaunaea St

City: Honolulu

State: HI

Zip: 96815

Telephone: 808-732-2941

Email Address: Stanboone@Caucart.net

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

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

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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@hawaii.rr.com

Add personal comments here, or attach additional testimony:

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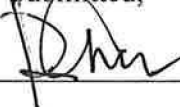
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Respectfully Submitted,

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:  Printed Name: Tabitha Carneiro

Business Name (if applicable): _____

Street Address: 2888 Ala Ili Ln #110 City: Honolulu State: HI

Zip: 96818 Telephone: 808 6838768 Email Address: tcarneiro@hawaii.org

Add personal comments here, or attach additional testimony:

tcarneiro@ny.hawaii.org

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Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

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Telephone: _____

Email Address: _____

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Respectfully Submitted,

Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

520 Lunalilo Hm Rd #8307

City: _____

Honolulu

State: _____

HI

Zip: _____

96825

Telephone: _____

808372 0765

Email Address: _____

jwac1515@hotmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: [Handwritten Signature]

Printed Name: Carter Chu

Business Name (if applicable): _____

Street Address: PO box 182 City: HAWAII State: HI

Zip: 96719 Telephone: 8088962377 Email Address: whoop100@yahoo

Add personal comments here, or attach additional testimony:

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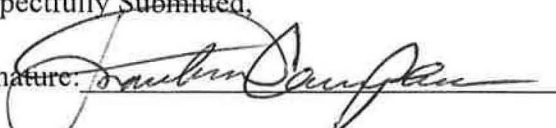
Petition for Support of a Flat Rate Tax on Premium Hand Made Cigars

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: 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:

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: 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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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 Chong

Business Name (if applicable): _____

Street Address: 333 Market St. #200

City: Honolulu

State: Hi

Zip: 96813

Telephone: _____

Email Address: Mchong808@gmail.com

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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 MAJANA Blvd City: HON. State: HI

Zip: 96714 Telephone: 591-2910 Email Address: Aloha@islandguitars.com
386-2010

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 Oenai St. City: Kap. Lei 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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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:

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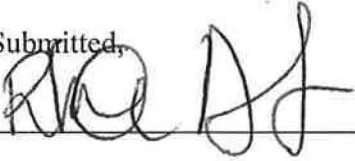
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Respectfully Submitted,

Signature: 

Printed Name: RHONDA DE JESUS

Business Name (if applicable): _____

Street Address: 91-1037 KAIPALAOA City: ST EWING State: HI

Zip: 96706

Telephone: 808 983 9058

Email Address: canalzone74@gmail.

Add personal comments here, or attach additional testimony:

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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@aol.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 Kawaihae Rd City: Kapaa 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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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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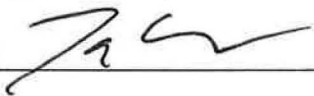
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Respectfully Submitted,

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

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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: _____

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Respectfully Submitted,

Signature: Jon 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:

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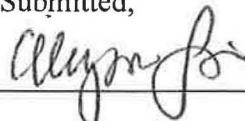
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Respectfully Submitted,

Signature:  Printed Name: Elyne Fia

Business Name (if applicable): _____

Street Address: 92-320 HOOKILI PT. City: KAPOLEI State: HI

Zip: 96707 Telephone: 67266615 Email Address: efia@hawaiiicigar.com

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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 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: fernelliussdd@yachoo.com

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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: _____

Business Name (if applicable): _____

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:

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



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 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:

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

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

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@aol.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

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: *R. Leigh Hayashi*

Printed Name: R. LEIGH HAYASHI

Business Name (if applicable): Kanai Cigar

Street Address: 726 Maunawaa Ave

City: Maunawaa

State: HI

Zip: 96768

Telephone: 808-357-3858

Email Address: rhayashi@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

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

Respectfully Submitted,

Signature:  Printed Name: ERIC HAYES

Business Name (if applicable): N/A

Street Address: 540 FARMINGTON AVE #524 City: KAPOLEI State: HI

Zip: 96707 Telephone: _____ Email Address: EHAYES@CIGARSSOCIETY.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: _____

Zip: _____

Telephone: _____

Email Address: _____

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Respectfully Submitted,

Signature: _____

Printed Name: _____

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

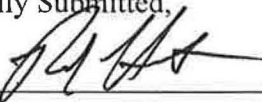
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- Support and protect tax revenue generated from the sale of premium cigars in Hawai'i.

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: _____

Business Name (if applicable): _____

Street Address: _____

1031 Maunahi 305

City: _____

Honolulu

State: HI

Zip: _____

96822

Telephone: _____

Email Address: _____

jpmalcoha13@yahoo.com

Add personal comments here, or attach additional testimony:

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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 Kaai

Printed Name: Lalaine Kaai

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 Ave City: Hon State: HI

Zip: 90815 Telephone: 620 0588 Email Address: _____

Add personal comments here, or attach additional testimony:

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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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- 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: 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: kaneshiro@bandet.com

-z@yahoo.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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ASSOCIATION

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

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Respectfully Submitted,

Signature:  Printed Name: Luigi Ferraro

Business Name (if applicable): _____

Street Address: 3004 Polopili Ln #1 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^w

City: _____

Asheville

State: _____

NC

Zip: _____

28805

Telephone: _____

828 2982189

Email Address: _____

R3K^{err}@aol.com

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Respectfully Submitted,

Signature: Randall K. Kerr

Printed Name: Randall K. Kerr

Business Name (if applicable): _____

Street Address: 223 Sandhug 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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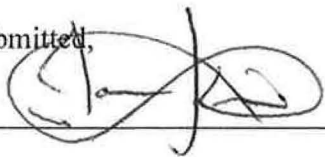
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Respectfully Submitted,

Signature: _____



Printed Name: _____

IAN KIM

Business Name (if applicable): _____

Street Address: _____

92-2059

KULUHI ST

City: _____

KAPOLEI

State: _____

HI

Zip: _____

96707

Telephone: _____

554-2693

Email Address: _____

SOME_GUY808@YAHOO.COM

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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: —

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Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

City: _____

State: _____

Zip: _____

Telephone: _____

Email Address: _____

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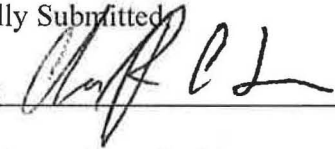
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Respectfully Submitted,

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@hawaii.cigars.org

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 LINGO

Business Name (if applicable): _____

Street Address: 1165 HOLE PI #664 City: Honolulu State: HI

Zip: 96825 Telephone: 808-384-9985 Email Address: mreteluda@hawaii.org

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Respectfully Submitted,

Signature: _____

Printed Name: Michael Lopez

Business Name (if applicable): _____

Street Address: 91-863 Oaniani St

City: Kapolei

State: HI

Zip: 96707

Telephone: 8082189990

Email Address: MSWC75@hotmail.com

Add personal comments here, or attach additional testimony:

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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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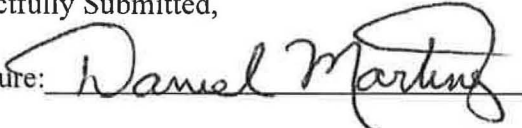
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Respectfully Submitted,

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: pk1941@AOL.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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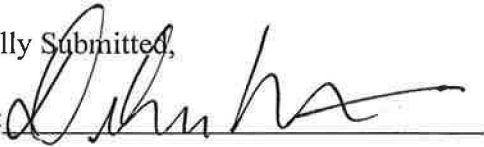
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Respectfully Submitted,

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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Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

City: _____

State: _____

Zip: _____

Telephone: _____

Email Address: _____

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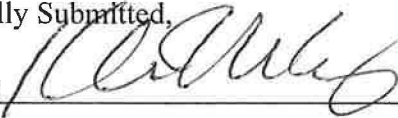
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Respectfully Submitted,

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

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Respectfully Submitted,

Signature: Melissa McCarty Printed Name: Melissa McCarty

Business Name (if applicable): N/A

Street Address: 161 Ahamaka Rd #100 City: Wahiawa State: HI

Zip: 96786 Telephone: 404-819-6432 Email Address: melissanp03@yahoo.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: 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

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 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: Shawna Misi

Business Name (if applicable): _____

Street Address: PO Box 1252 City: Kaunua State: HI

Zip: 96134 Telephone: _____ Email Address: _____

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: Michael A. Monroe Printed Name: Michael A. Monroe

Business Name (if applicable): _____

Street Address: 94-1027 Wai'alahi 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 9997

Email Address: RussKALIA@hawaiiCigar.com

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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: 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

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Respectfully Submitted,

Signature:  Printed Name: Curt Nakagawa

Business Name (if applicable): _____

Street Address: 45-523 Halekone Rd City: Koneone State: HI

Zip: 96744 Telephone: 808 3924632 Email Address: ruinorruoutsk8@gmail.com

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Respectfully Submitted,

Signature: _____



Printed Name: _____

Kevin T. Nakata

Business Name (if applicable): _____

Street Address: _____

745 Pihoo St #1001

City: _____

Honolulu

State: _____

HI

Zip: _____

96814

Telephone: _____

453-0808

Email Address: _____

nakata.kevin@yahoo.com

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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: Pihua

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: 306-1183 Email Address: RONN308@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@AIEA.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: _____

Zip: _____

Telephone: _____

Email Address: _____

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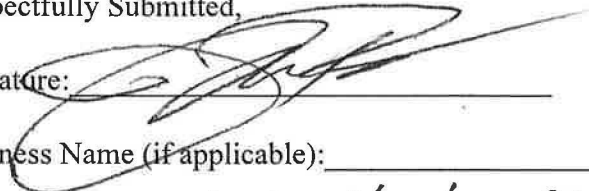
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Respectfully Submitted,

Signature: 

Printed Name: John Parker

Business Name (if applicable): _____

Street Address: 1137 Hoola St

City: Honolulu

State: H.

Zip: 96814

Telephone: 2776673

Email Address: _____

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: 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

Add personal comments here, or attach additional testimony:

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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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Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

City: _____

State: _____

Zip: _____

Telephone: _____

Email Address: _____

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Respectfully Submitted,

Signature: _____

Printed Name: _____

RICHARD PENSE

Business Name (if applicable): _____

Street Address: _____

444 LUNAWAO HALL RD

City: _____

HAWAII

State: _____

HI

Zip: _____

96925

Telephone: _____

808.591.2942

Email Address: _____

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: Danko 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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Respectfully Submitted,

Signature: 

Printed Name: ROYCE SAIKI

Business Name (if applicable): ALBENS FINE LLC

Street Address: 3124-K WINDY AVE

City: HON

State: HI

Zip: 96126

Telephone: 220-7112

Email Address: _____

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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: 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

Add personal comments here, or attach additional testimony:

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hawaiiCigar

ASSOCIATION

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

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

Respectfully Submitted,

Signature:  Printed Name: GRETCHEN SANDERS

Business Name (if applicable): _____

Street Address: 91-1091 PAPA ST City: KAPOLEI State: HI

Zip: 96707 Telephone: _____ Email Address: _____

Add personal comments here, or attach additional testimony:

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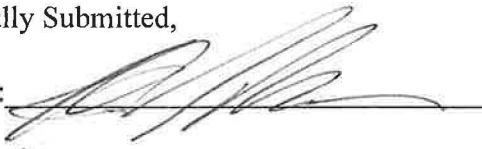
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Respectfully Submitted,

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: _____

Add personal comments here, or attach additional testimony:

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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:

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Respectfully Submitted,

Signature: [Handwritten Signature] Printed Name: MIKE JENDROWSKI

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 r

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Respectfully Submitted,

Signature:  Printed Name: Robert Shintan

Business Name (if applicable): _____

Street Address: 701 11th Ave City: Honolulu State: _____

Zip: 96816 Telephone: 808-733-7370 Email Address: Pilau@yahoo.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: NATHAN SALIPOUR

Business Name (if applicable): _____

Street Address: 938 KOHOU ST. City: HONOLULU State: _____

Zip: 96817 Telephone: 843-0111 Email Address: N/A

Add personal comments here, or attach additional testimony:

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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:  Printed Name: ewa SILVA

Business Name (if applicable): _____

Street Address: 1630 LIHOLIHO ST #1103 City: HONOLULU State: HI

Zip: 96822 Telephone: (973) 941 0269 Email Address: EWA.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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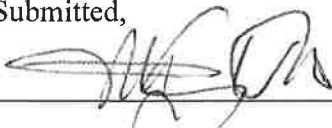
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Respectfully Submitted,

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@bunersandikulata.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: CHRIS STEINHILBER

Business Name (if applicable): _____

Street Address: 98-1362 KAENOWI 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 Tamayei Printed Name: SCOTT TAMAYEI

Business Name (if applicable): _____

Street Address: 99-148 MIKALEMI ST City: AIEA State: HI

Zip: 96701 Telephone: 808 363-3659 Email Address: SCOTT.TAMAYEI@AOL.COM

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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: _____

tntappe@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: 

Printed Name: Matthew Timmerman

Business Name (if applicable): _____

Street Address: 98-1410 Hehiki St,

City: Per! City

State: HI

Zip: 96782

Telephone: 609 200 0963

Email Address: MatTTimmerman@gmail.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:  Printed Name: Shant T. B.
Business Name (if applicable): Kawa Office of Shant T. B.
Street Address: 1050 Queen St Ste 303 City: Honolulu State: HI
Zip: 96814 Telephone: 521-6600 Email Address: _____

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Respectfully Submitted,

Signature:  Printed Name: VED URATANU

Business Name (if applicable): _____

Street Address: 1658 Lihohoho City: Honolulu State: HI

Zip: 96822 Telephone: 421-4100 Email Address: veduratanu@gmail.com

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Respectfully Submitted,

Signature: Jason M. Uecia Printed Name: JASON UECIA

Business Name (if applicable): _____

Street Address: 91-223 KANOWA PL. City: EWA BEACH State: HI

Zip: 96706 Telephone: 5420003 Email Address: _____

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

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: 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: Venduvieira@1501.com

Add personal comments here, or attach additional testimony:

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ASSOCIATION

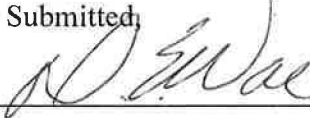
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Respectfully Submitted,

Signature: 

Printed Name: DANA E. WADE

Business Name (if applicable): ~~91-811~~ DEWADE Consulting

Street Address: 91-811 OAHU AUL

City: KAPOHEA

State: HI

Zip: 96707

Telephone: 808 357 0909

Email Address: DEWade@aol.com

Add personal comments here, or attach additional testimony:

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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^MMACDUFFIE^M.COM

Add personal comments here, or attach additional testimony:

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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:

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Respectfully Submitted,

Signature: Tasha Warren Printed Name: Tasha Warren

Business Name (if applicable): _____

Street Address: 126 Aikahi Loop City: Kailua State: HI

Zip: 96734 Telephone: 703-472-8810 Email Address: tashawarren@gmail.com

Add personal comments here, or attach additional testimony:

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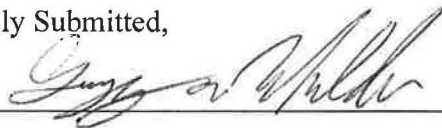
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Respectfully Submitted,

Signature: 

Printed Name: Gregory A. Wheeler

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:

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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:

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Respectfully Submitted,

Signature: 

Printed Name: Christopher J. Wong

Business Name (if applicable): _____

Street Address: 1783 Kivikela 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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Respectfully Submitted,

Signature: AV Printed Name: ANA VANUWIA

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:

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- 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:

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Respectfully Submitted,

Signature: _____

Printed Name: _____

DANIEL S. YOSHIKIZUMI JR.

Business Name (if applicable): _____

Street Address: _____

45-860 ANOI RD. J

City: KANEHE

State: HI

Zip: _____

96744

Telephone: _____

227-3752

Email Address: _____

DYOSHIKIZUMI@AOL.COM

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Derek Yoshizumi 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:

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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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Respectfully Submitted,

Signature:



Printed Name:

ONOFRE ABAD

Business Name (if applicable):

Street Address:

56 KUNITHI ST #335

City:

KAIHULUUI

State:

HI

Telephone:

808-382-2516

Email Address:

like2pokeaquid@yahoo.com

Add personal comments here, or attach additional testimony:

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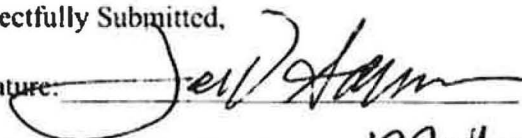
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Respectfully Submitted,

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:

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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: adamskatie72@gmail.com

Add personal comments here, or attach additional testimony:

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Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

City: _____

State: _____

96760

Telephone: _____

Email Address: _____

Add personal comments here, or attach additional testimony:

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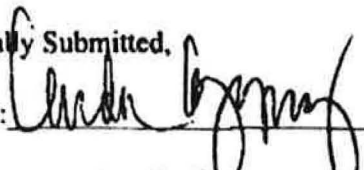
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Respectfully Submitted,
 Signature:  Printed Name: Linda Kojima
 Business Name (if applicable): _____
 Street Address: NAPILI MARKET #04 City: _____ State: _____
5095 Napilihau Street
Lahaina, HI 96731
 Telephone: _____ Email Address: _____

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: Brandon Akana

Business Name (if applicable): _____

Street Address: 1023 Hoomali St City: Wailuku State: HI

Telephone: 808-281-6734 Email Address: L.A.B. AKANA@yahoo.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: *helaakima* Printed Name: Lahela Akima

Business Name (if applicable): _____

Street Address: 200 Malama Ct. City: Lahaina State: HI

Telephone: (808) 463-0377 Email Address: helaakima@live.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 Akana Printed Name: Linda Akana

Business Name (if applicable): _____

Street Address: 1025 Keeaunui St City: Waipahu State: HI

Telephone: 808 261 6317 Email Address: _____

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: _____

Printed Name: PAUL ALKIRE

Business Name (if applicable): _____

Street Address: 50 Hau'olu St #309 City: WAILUKU State: HI

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

Add personal comments here, or attach additional testimony:

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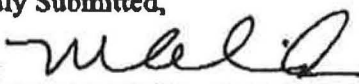
Petition for Support of a Tax Cap, or Flat Rate Tax on Large Cigars by Amending SB233

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

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:

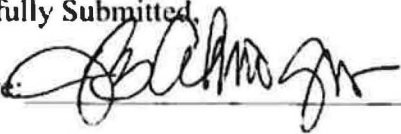
We encourage you to place a tax cap, or flat rate tax of 50 cents on large cigars and 16 cents on small cigars in order to:

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- 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: _____



Jerry B. Atmaguera

Business Name (if applicable): _____

Street Address: _____

980 Ewa St. #206

City: _____

Wailuku

State: HI

Telephone: _____

808 333 0949

Email Address: _____

maui.e.d@yaho.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

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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: BRIAN A. AYKROYD

Business Name (if applicable): _____

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

Telephone: 808 216 3640 Email Address: baykro1@yahoo.com

Add personal comments here, or attach additional testimony:

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hawaiicigarassociation.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:  Printed Name: Ronson P. Balala

Business Name (if applicable): N/A

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

Telephone: 808-385-2084 Email Address: Fliparican420@aol.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: _____

Business Name (if applicable): _____

Street Address: _____

2587

Kokomo Rd

City: _____

Hai'ku

State: _____

HI

Telephone: _____

Email Address: _____

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 large cigars in Hawai'i.

Respectfully Submitted,

Daniel Bonilla

Signature: 

Printed Name: Daniel Bonilla

Business Name (if applicable): LVA Advisors

Street Address: 1103 Bishop St

City: Hon

State: HI

Telephone: 341-5283

Email Address: Danbonilla1217@gmail.com

Add personal comments here, or attach additional testimony:

Danbonilla 1217@gmail.com

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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: Gregory Brown Printed Name: Gregory Brown
 Business Name (if applicable): Soleil & Gaiia LTD DBA The Winiu Co. Inc
 Street Address: 149 Hana City: Paia State: HI
 Telephone: 579.8904 Email Address: manuwineco@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:  Printed Name: Perry Bullard

Business Name (if applicable): _____

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

Telephone: 949 466 6614 Email Address: pbullard13@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 large cigars in Hawai'i.

Respectfully Submitted,

Signature:

John Bucke

Printed Name:

John Bucke

Business Name (if applicable):

N/A

Street Address:

10 KALILI LANE, 1F

City:

KIHEI

State:

HI

Telephone:

808-870-2121

Email Address:

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

Respectfully Submitted,

Signature:

Stephen Bush

Printed Name:

Stephen Bush

Business Name (if applicable): _____

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

Telephone: 408-529-7397 Email Address: the bushmaster 2 @ net zero .com

Add personal comments here, or attach additional testimony:

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hawaiiCigar

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

Respectfully Submitted,

Signature: 

Printed Name: CAFLISCH, ERIC P.

Business Name (if applicable): _____

Street Address: 98630 MCANALUA LP City: AIEA State: HI

APT 221

Telephone: 410 429-7173 Email Address: ECAFLISCH@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 large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: WILLIAM C. CHAMBERLAIN

Business Name (if applicable): N/A

Street Address: 551 LONO ALI'E

City: KAHOOLAHI

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: chainetisobelle@yahoo.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: Jessica Chang

Printed Name: Jessica Chang

Business Name (if applicable): _____

Street Address: 2012 W. Leleina Pl.

City: Hali'imaui

State: HI

Telephone: 269-7934

Email Address: changjessica@yahoo.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

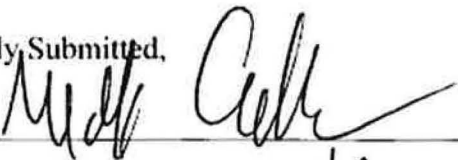
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

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@hawaiiantol.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: Kilauea 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 SIKHE RI City: Kula State: HI 36753

Telephone: 877-1919 Email Address: _____

Add personal comments here, or attach additional testimony:

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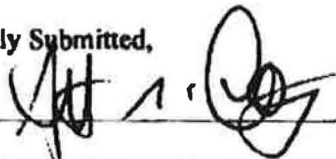
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:



Printed Name:

Scott Cooley

Business Name (if applicable):

Street Address:

225 Queen St #200

City: Honolulu

State:

HI

96813

Telephone:

(808) 529-6600

Email Address:

scottb1@gmail.com

Add personal comments here, or attach additional testimony:

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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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Respectfully Submitted,

Signature: _____

Printed Name: _____

James B. Coran

Business Name (if applicable): _____

Street Address: _____

4057 Ironwood Pl

City: _____

Honolulu

State: _____

hi

Telephone: _____

Email Address: _____

light2protect@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: JJ K Cocca

Business Name (if applicable): _____

Street Address: 2121 Heaheua Dr City: Wailuku State: Ki

Telephone: 968 357-7177 Email Address: Criptick_writer@hotmail.com

Add personal comments here, or attach additional testimony:

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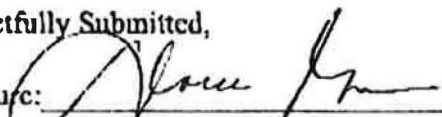
Petition for Support of a Tax Cap, or Flat Rate Tax on Large Cigars by Amending SB233

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- 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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- 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: 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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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

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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: Michael Crim

Business Name (if applicable): _____

Street Address: 135 Pania Cir City: Wailuku State: HI

Telephone: 808-280-7759 Email Address: valleyisle@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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ASSOCIATION

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

Respectfully Submitted,

Signature: *K. Crowley* Printed Name: KAWIKA CROWLEY
Business Name (if applicable): HAWAIIAN SMOKE ALLIANCE.NET
Street Address: 45-454 Iki Lane City: Kaunohi 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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Petition for Support of a Tax Cap, or Flat Rate Tax on Large and Small Cigars

Date: June 18, 2012

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

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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For More Information on the Hawaii Cigar Association please visit

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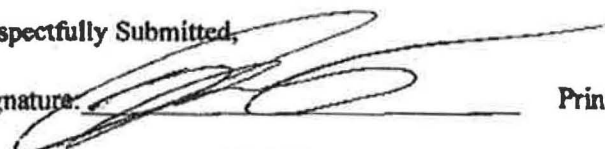
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: CHRIS DAVIS

Business Name (if applicable): _____

Street Address: 710 KUNAWAI LN City: Honolulu State: HI

Telephone: 808-781-1323 Email Address: 808DofBRIllator@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: R. Delfino Printed Name: PAUL Delfino

Business Name (if applicable): (666 Fruit St.) ABC STORES

Street Address: ~~1111~~ 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

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

Respectfully Submitted,

Signature: *Brenden N. Demello*

Printed Name: Brenden N. Demello

Business Name (if applicable): _____

Street Address: 580 line'one st City: Wailuku State: HI

Telephone: 781-8785 Email Address: _____

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 large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: MARK ALLEN DESMOND

Business Name (if applicable): US NAVY

Street Address: 153 Heritage PRIME City: DECATUR State: TX

Telephone: 557-309-1645 Email Address: bronc.n.mel@gmail.com

Add personal comments here, or attach additional testimony: bronc.n.mel@gmail.com

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For More Information on the Hawaii Cigar Association please visit

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

Respectfully Submitted,

Signature: 

Printed Name: Robert Donovan

Business Name (if applicable): SAME

Street Address: 502 N KALANEO AVE

City: KAIUMA

State: HI

Telephone: 342 7218

Email Address: RBT.DONOVAN@EMAIL.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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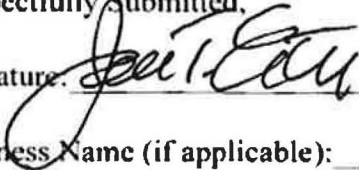
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

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 Pasternak* Printed Name: David Pasternak

Business Name (if applicable): _____

Street Address: 1551 Ala Moana Blvd #802 City: Honolulu State: HI

Telephone: 508 702 1368 Email Address: dpasternak@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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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: Lee S. Facknell Printed Name: Lee S. Facknell

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:

Enjoy your Tobacco's

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ASSOCIATION

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

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: p.factor@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: _____

Business Name (if applicable): _____

Street Address: _____

1720 POKI ST

City: _____

HONOLULU

State: _____

HI

Zip: _____

96822

Telephone: _____

808 428 7945

Email Address: _____

Add personal comments here, or attach additional testimony:

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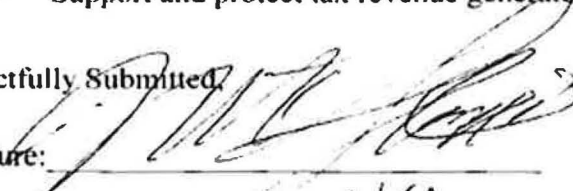
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: MATTHEW FLOGSTAD

Business Name (if applicable): N/A

Street Address: 810 GREEN ST, APT. C

City: HONOLULU

State: HI

Telephone: 402-480-7976

Email Address: MATTHEW.FLOGSTAD@GMAIL.COM

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

Respectfully Submitted,

Signature:  Printed Name: A. J. Frazier, Jr.

Business Name (if applicable): _____

Street Address: ~~PMB 286~~, 200 Kanoolekua Ave City: Hilo State: HI

Zip: 96720 Telephone: (808) 933-1144 Email Address: cyberandy@ymail.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: Jason Galt Printed Name: Jason Galt

Business Name (if applicable): _____

Street Address: 2251 Kapiolani Blvd #2 City: Honolulu State: HI

Telephone: 808-348-7869 Email Address: galtj421@hawaiiicigar.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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ASSOCIATION

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

Respectfully Submitted,

Signature: Monaliza Garcia Torres Printed Name: Monaliza Garcia-Torres

Business Name (if applicable): _____

Street Address: 2295 Eloi City: Wahiawa State: HI

Telephone: 808 888 2989 Email Address: momodet6@yahoo.com

Add personal comments here, or attach additional testimony: momodet6@yahoo.com

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For More Information on the Hawaii Cigar Association please visit

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

Respectfully Submitted,

Signature: *Rachel Anne George*

Printed Name: Rachel Anne George

Business Name (if applicable): _____

Street Address: 2446 Wai'anae

City: Honolulu

State: HI

Zip: 96816

Telephone: 927-6754

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 ASSOCIATION

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

Dear Hawaii'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 Hawaii'i cigar retailers who pay their taxes, compete with mail-order businesses that sell cigars within Hawaii'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 Hawaii'i.

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:

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 large cigars in Hawai'i.

Respectfully Submitted,

Signature: Richard A. Gilmore Printed Name: Richard A. Gilmore

Business Name (if applicable): _____

Street Address: 2158 Main St #201 City: Wailuku State: HI

Telephone: _____ Email Address: _____

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 large cigars in Hawai'i.

Respectfully Submitted,

Signature: *Daniel Gines* Printed Name: Daniel Gines

Business Name (if applicable): _____

Street Address: 928 upaku st City: Wai'ikeu State: HI

Telephone: 208 6883 Email Address: Daniel Gines 808@hi
101011.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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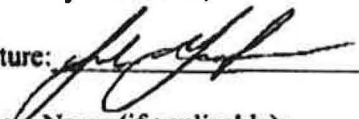
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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: Joshua Coronado SGT/USA

Business Name (if applicable): _____

Street Address: 4215 Crown St City: Honolulu State: HI

Telephone: 420-330-4247 Email Address: Joshua.Coronado@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

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

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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: Lisa Green

Business Name (if applicable): Rodeo General Store Sport

Street Address: 1047 S Kihue Rd City: Kihue State: HI

Telephone: 833 4990 Email Address: locked98ids@myricks.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: 

Printed Name: TYLER GREEN

Business Name (if applicable): _____

Street Address: 1724 HUNAST # 402 City: HONOLULU State: HI

Telephone: 203 285 0445 Email Address: BEREAL@ME@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:

Charlotte Annora

Printed Name:

Charlotte Annora

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:

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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 Hall

Business Name (if applicable): _____

Street Address: 494 Alakoa St City: Waikoloa State: HI

Telephone: 287-1198 Email Address: isaiah@22@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: 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 Iihama

Business Name (if applicable): _____

Street Address: 1346 Makaihua St City: HON State: HI

Telephone: 450-4668 Email Address: yunki@theuglycrew

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: Paul W. Harrison

Business Name (if applicable): _____

Street Address: #153 SALK

City: CARLSBORO

State: CA

Telephone: 858-339-9152

Email Address: PHARRISON@GMAIL.COM

Add personal comments here, or attach additional testimony:

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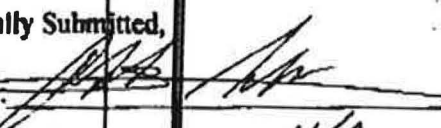
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: 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@hawaii.cigars.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: Kaneohejoe@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: Lejani Hasthizaki

Business Name (if applicable): _____

Street Address: 191 Hiwalani Ln City: Punaluu State: HI

Telephone: 808 572-9496 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: 2888 Ala Ikaika St III City: HONOLULU State: HI

Telephone: 808 (833) 3153 Email Address: CARISSA.SAN@GMAIL.COM

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: *Dan Hayashi*

Printed Name: DAN HAYASHI

Business Name (if applicable): _____

Street Address: 45-228 PAHIKAAEA

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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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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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. ~~A~~

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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: SHIGO@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 AENA 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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Respectfully Submitted,

Signature:

Tommy Hollenbeck

Printed Name:

Tommy Hollenbeck

Business Name (if applicable):

ISLAND BUS SALES

Street Address:

P.O. BOX 190756

City:

HAWI

State:

HI

Zip:

96719

Telephone:

808-747-2634

Email Address:

tomthebus@aol.com

Add personal comments here, or attach additional testimony:

NO NEW TAXES!!

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hawaiiCigar

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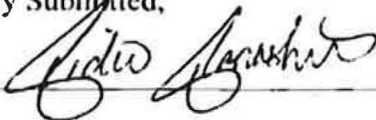
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Respectfully Submitted,

Signature: _____



Printed Name: _____

Hideo Harashiro

Business Name (if applicable): _____

Street Address: _____

P.O. Box 256651

City: _____

HONOLULU

State: HI

Telephone: _____

808 348 0273

Email Address: _____

Hideo@MartinandMacBeth.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:

David Horen

Printed Name:

DAVID HOREN

Business Name (if applicable):

djh landscape & maint

Street Address:

1620 Kewalo St

City:

HNL

State:

HI

Telephone:

808-538-1850

Email Address:

dhoren@hawaiiantel.net

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Sean Hubbard Printed Name: Sean Hubbard

Business Name (if applicable): _____

Street Address: 647 Meale St City: Kalaheo State: HI

Telephone: 808-315-6029 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: **Matthew M. Hull**

Digitally signed by Matthew M. Hull
DN: cn=Matthew M. Hull, o, ou,
email=matthull@hotmail.com, c=US
Date: 2013.01.09 11:57:06 -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

For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

Submit

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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:

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

Respectfully Submitted,

Signature: Lance Hulleman Jr. Printed Name: Lance Hulleman 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:

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: RODNEY H. LAM 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:

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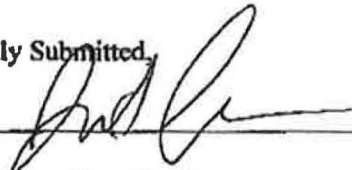
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Respectfully Submitted,

Signature: 

Printed Name: Justin Ingram

Business Name (if applicable): _____

Street Address: 2609 Date St. #9

City: Honolulu

State: HI

Telephone: _____

Email Address: surf to h@hotmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: *Maelani K. Iokepa* Printed Name: Maelani K. Iokepa

Business Name (if applicable): _____

Street Address: 2637 Kuilei St. #A101 City: Honolulu State: HI

Telephone: 808 282 6932 Email Address: maelani.iokepa@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: PAUL A. IRELAND KOFIHALU

Business Name (if applicable): _____

Street Address: 1624 Anapuni St City: Honolulu State: HI

Telephone: 697-6017 Email Address: pike@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: 3989A Nuuanu Pali Dr City: Honolulu State: HI

Telephone: 595-8477 Email Address: _____

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Patsy Irie Printed Name: Patsy Irie

Business Name (if applicable): _____

Street Address: 2931 A Nuuanu Pkwy City: _____ State: HI

Telephone: 808-596-8417 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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Respectfully Submitted,

Signature:  Printed Name: MIKE ISHIKAWA

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: 5070 LIKINI ST. APT 7908 City: HONOLULU State: HI

Telephone: 808-551-1609 Email Address: EISONUNIQUE@GMAIL.COM

Add personal comments here, or attach additional testimony:

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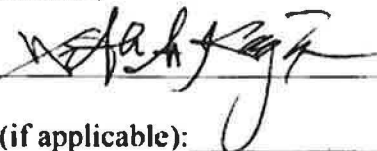
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Respectfully Submitted,

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 KAI'I

Business Name (if applicable): _____

Street Address: 2430 BURBANK ST. City: Honolulu State: HI

Telephone: 808-551-2621 Email Address: CHAZBNER@GMAIL.COM

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: Eddie K. Kan

Business Name (if applicable): _____

Street Address: 1843 Paoli Heights Road City: Honolulu State: HI

Telephone: 270 834 Email Address: _____

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: 

Printed Name: Robert Kamae

Business Name (if applicable): Wesley's Cigars

Street Address: 438 Kamae #204

City: Honolulu

State: HI

Zip: 96819

Telephone: 808-548-1954

Email Address: rkamae@wescigars.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: 

Printed Name: Chad Kaneda

Business Name (if applicable): _____

Street Address: 70 Mahe 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 Printed Name: Rissa Keala

Business Name (if applicable): _____

Street Address: 1323 A Naulu Pl. City: Honolulu State: HI

Telephone: 808 392-7000 Email Address: rissak@yahoo.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Samuel Keau Printed Name: SAMUEL KEAU

Business Name (if applicable): _____

Street Address: 90 PUAHI PAKA CT City: KAHULUI ⁹⁶⁷³² State: HI

Telephone: 276-7670 Email Address: _____

Add personal comments here, or attach additional testimony:

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Respectfully Submitted

Signature:  Printed Name: Stephen K7m

Business Name (if applicable): _____

Street Address: 3003 Ala Moana #200 City: Honolulu State: HI

Telephone: 808-636-2447 Email Address: stephen808@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Wayne Hitamura Printed Name: Wayne Hitamura

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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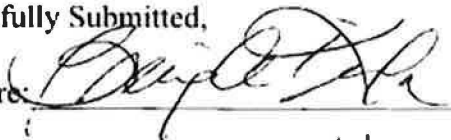
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Respectfully Submitted,

Signature:



Printed Name:

Brent K. Higgins

Business Name (if applicable):

Nugget & Associates

Street Address:

3145 King St

City:

Honolulu

State:

HI

Telephone:

808 349-3309

Email Address:

brentk@nuggets.com

Add personal comments here, or attach additional testimony:

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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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Respectfully Submitted,

Signature: Christine Kozura Printed Name: CHRISTINE KOZURA

Business Name (if applicable): _____

Street Address: 1251 ULUWAIKI ST City: KAMA State: HI

Telephone: (808) 265-2663 Email Address: _____

Add personal comments here, or attach additional testimony:

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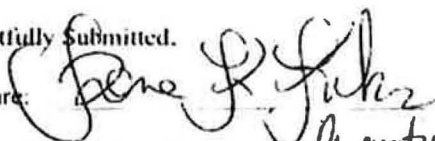
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:



Printed Name:

GENE K. KAITANI

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:

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: 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!

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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: Kawai Kulehiana Printed Name: Kawai Kulehiana

Business Name (if applicable): PDS

Street Address: 75 E Waipuhia Rd City: Kihei State: HI

Telephone: 250-1627 Email Address: kkulehiana@hotmail.com

Add personal comments here, or attach additional testimony:

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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 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: Susan Rosen Date: 3-2-2011

Print name: SUSAN ROSEN

Business Name (if applicable): HPC

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

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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: _____

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

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:

Samuel M. Laca^{Laca}

Business Name (if applicable):

N/A

Street Address:

94-1298 Kahunui

City:

Waimanalo

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

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: _____

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:

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For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

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: MARGHAN 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

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ASSOCIATION

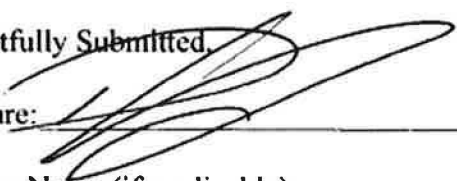
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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: Paul Lepik

Business Name (if applicable): _____

Street Address: PO Box 198900 PMB 208 City: HAWAII State: HI

Telephone: 769-1107 Email Address: paul.lepik@mac.com

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: Kahai Lindsey

Business Name (if applicable): _____

Street Address: 309 Makahou loop

City: Wailuku

State: HI

Telephone: 808-447-2414

Email Address: Kahai157@gmail.com

Add personal comments here, or attach additional testimony:

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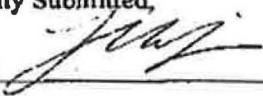
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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: Hua Jun Li

Business Name (if applicable): Hunter tour

Street Address: 357c 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

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For More Information on the Hawaii Cigar Association please visit

hawaicigarassociation.org

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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: David Lima

Business Name (if applicable): _____

Street Address: _____ City: _____ State: _____

Telephone: 575-2165 Email Address: _____

Add personal comments here, or attach additional testimony:

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ASSOCIATION

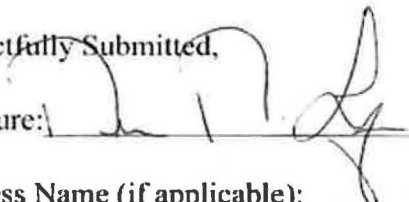
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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: REBELLA R. LOFGREN

Business Name (if applicable):

RODEO GENERAL STORE SOUTH

Street Address:

1847 S. Kihikihi Rd

City: Kihikihi

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

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: BERNARD LUPPIN

Business Name (if applicable): _____

Street Address: 1427 EHUPIA ST. City: HONOLULU State: HI

Telephone: 808-780-9501 Email Address: ger@hawaii.org

Add personal comments here, or attach additional testimony:

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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 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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- 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

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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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- 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: [Signature] Printed Name: Clare Maimura

Business Name (if applicable): _____

Street Address: 1247 Puuhou St City: Honolulu State: HI

Telephone: 349-7808 Email Address: claire.maimura@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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- 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: *Hallie Maebet*

Printed Name: Hallie Maebet

Business Name (if applicable): _____

Street Address: 317 S. Kihai Rd City: Kihai State: HI

Telephone: 808 419-8177 Email Address: hmarbet@yahoo.com

Add personal comments here, or attach additional testimony:

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For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

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: SHANO MASUNAGA

Business Name (if applicable): _____

Street Address: 4890 LUKI ST. City: Hon State: HI

Telephone: (808) 218-9815 Email Address: S-DOWNS68@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

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: Kyle Matsumoto

Business Name (if applicable): _____

Street Address: 571 HALELA ST

City: KAILUA

State: HI

Telephone: 561-7769

Email Address: afityzoom@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

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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: Carmen Motson

Business Name (if applicable): _____

Street Address: 304 Iine Way City: Makawili State: HI

Telephone: 572-9665 Email Address: adm

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

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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 Matsun Printed Name: Danny Matsun

Business Name (if applicable): 2/17

Street Address: 35 Mahalanui St. City: Waipahu State: HI

Telephone: 808-247-6414 Email Address: Danny.Matsun@pep.hawaii.net

Add personal comments here, or attach additional testimony:

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For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

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 large cigars in Hawai'i.

Respectfully Submitted,

Signature: Harry Matsuyama Sr. Printed Name: HARRY MATSUYAMA SR

Business Name (if applicable): RETIRED

Street Address: 1105 PULHIA ST. City: MAKAWAO State: HI

Telephone: 573-1106 Email Address: _____

Add personal comments here, or attach additional testimony:

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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): Tobaccos 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:

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For More Information on the Hawaii Cigar Association please visit

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hawaiiCigar

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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
Date: 2012.12.26 14:28:28 -0800

Printed Name: Shahe Mazbanian

Business Name (if applicable): _____

Street Address: 3140 Kingridge Way City: Glendale State: Ca

Zip: 91206 Telephone: 818-649-0156 Email Address: Shahe.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

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

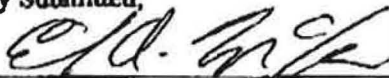
Dear Hawai'i Legislators:

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:



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:

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ASSOCIATION

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

Respectfully Submitted,

Signature: Patrick M. McIsaac Printed Name: Patrick M. McIsaac

Business Name (if applicable): IRISH ROSE SALON

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

Telephone: 808-591-7891 Email Address: patrickm@ejlodge.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: 03/02/12

Print name: BREANNE MILLER

Business Name (if applicable): MEYDAY GRAPHICS

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

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

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:

Denise Mitchem

Printed Name:

Denise Mitchem

Business Name (if applicable): _____

Street Address:

151-102 Wai CT

City:

Wahaiwa

State:

HI

Telephone:

808-888-7830

Email Address:

dmitchem@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: Mitchem

Business Name (if applicable): _____

Street Address: 111 1st Ave

City: Waikoloa

State: HI

Telephone: 808-7830

Email Address: jjmitchem@gmail.com

Add personal comments here, or attach additional testimony:

JJ Mitchem@gmail.com

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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: Dan Miyahira

Business Name (if applicable): _____

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

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

Add personal comments here, or attach additional testimony:

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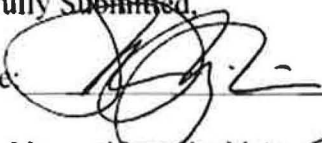
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: Mark Miyahira

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

Street Address: 98-1277 Koa Humana St #104

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

Respectfully Submitted

Signature: 

Printed Name: Anthony James Morris

Business Name (if applicable): _____

Street Address: 204 Puuwaia St

City: Honolulu

State: HI

Telephone: 808 572 2878

Email Address: _____

Add personal comments here, or attach additional testimony:

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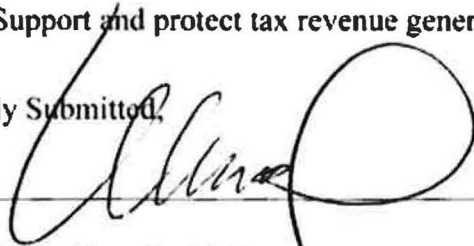
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:



Printed Name:

W. MERTON

Business Name (if applicable):

Street Address:

584 Akolea Dr.

City:

Wailuku

State:

HI

Telephone:

808.242.7044

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: TRACI MIZOTA *Mizota*

Business Name (if applicable): _____

Street Address: 2165-B 10th 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

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

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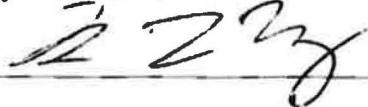
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

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

Respectfully Submitted,

Signature:  Printed Name: ALONN KIRIKIRI

Business Name (if applicable): _____

Street Address: P.O. Box 2140 City: WAILUKU State: HI

Telephone: 757 3462 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: CHARLETT W. PARRERO
 Business Name (if applicable): MAVE BREWING Co.
 Street Address: 910 HENOAPELANE 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: David Andrew Nisbet Printed Name: David Andrew Nisbet

Business Name (if applicable): _____

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

Zip: 96778 Telephone: 808-965-6452 Email Address: nisbet1@yahoo.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Darlene Nishimura Printed Name: Darlene Nishimura

Business Name (if applicable): Martin & Mac Arthur

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): NA

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

Telephone: 881-4710 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: JAMES Y. CHAN, JR.

Business Name (if applicable): _____

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

Telephone: 488-5264 Email Address: _____

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Noah Orin Printed Name: NOAH ORIAN

Business Name (if applicable): _____

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

Telephone: _____ Email Address: _____

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: 

Printed Name: Tiffany Palmer

Business Name (if applicable): _____

Street Address: 1545 Washington

City: Saint Joseph

State: MO

Zip: 64504

Telephone: (816) 273-2011

Email Address: lurkagestimesclaw@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: Vanessa Patao Printed Name: Vanessa Patao

Business Name (if applicable): Elkair Maui Golf Club

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

Telephone: _____ Email Address: vatao@elkairmauigolfclub.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: *Patrick Patterson*

Printed Name: Patrick Patterson

Business Name (if applicable): LAVA JAVA COFFEE ROASTERS

Street Address: 1941 South Kula City: Kula State: Hr

Telephone: (808) 283-5674 Email Address: 1)ALBY2@AlohaHawaii.com

Add personal comments here, or attach additional testimony:

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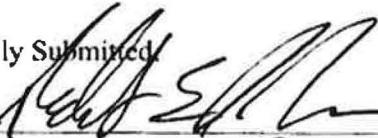
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Respectfully Submitted,

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:

robpen0913@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

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:

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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: 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: sue.rob1124@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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- 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: Dawn C. Porter

Business Name (if applicable): _____

Street Address: 90 Nanaia St

City: Pukalani

State: HI

Telephone: _____

Email Address: _____

Add personal comments here, or attach additional testimony:

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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:

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

Respectfully Submitted,

Signature: _____

Printed Name: Joane Peters

Business Name (if applicable): _____

Street Address: P.O. box 1794

City: Kahului

State: HI.

Telephone: _____

Email Address: joanep@yahoo.com

Add personal comments here, or attach additional testimony:

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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

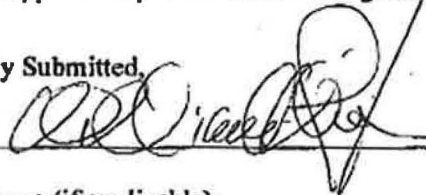
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:



Printed Name:

WILLIAM R.A. PIEPER

Business Name (if applicable):

Street Address:

P.O. Box 240656 City: Honolulu State: HI

Telephone:

497-6564

Email Address:

WRAPCPA@AOL.COM

Add personal comments here, or attach additional testimony:

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For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

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ASSOCIATION

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- 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

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

Respectfully Submitted,

Signature: Trevyn Pless
Digitally signed by Trevyn Pless
DN: cn=Trevyn Pless, o=LBD Coffee, ou=
email=trevyn@lbdcoffee.com, ou=US
Date: 2012.06.27.09:17:35 -1000

Printed Name: Trevyn Pless

Business Name (if applicable): LBD Coffee

Street Address: 5353 Olopuua Street

City: Kapaa

State: HI

Zip: 96746

Telephone: 8086358680

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.

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

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hawaicigarassociation.org

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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: Aaron Pollard

Business Name (if applicable): _____

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

Zip: 64505 Telephone: 816 676 3297 Email Address: Aaron.Craig.Pollard@gmail.com

Add personal comments here, or attach additional testimony:

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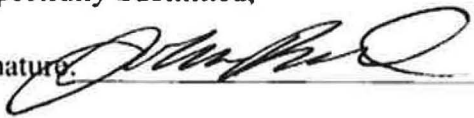
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: John Prebuda

Business Name (if applicable): _____

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

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

Add personal comments here, or attach additional testimony:

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hawaii cigarassociation.org

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ASSOCIATION

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

Respectfully Submitted,

Signature: Brenda Rego Printed Name: Brenda Rego

Business Name (if applicable): Wailea Old Blue

Street Address: 120 Kaka'ia St City: Kaunoi State: HI

Telephone: 879-2530 Email Address: brego@waileaoldblue.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: _____

City: _____

State: _____

Telephone: _____

Email Address: _____

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: Paul Richards

Printed Name: Paul Richards

Business Name (if applicable): _____

Street Address: 98-402 Koaueka lp ¹⁷¹⁶ City: Aiea State: Hi.

Telephone: 233-8784 Email Address: paulrichards84@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

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Respectfully Submitted,

Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

City: _____ State: HI

Telephone: _____

Email Address: _____

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:

JAMES RODRIGUEZ

Business Name (if applicable):

NAPILI MARKET

Street Address:

5095 Napili Hwy St

City:

State:

Telephone:

Email Address:

NAPILI MARKET #04
5095 Napili Hwy Street
Lahaina, HI 96761

Add personal comments here, or attach additional testimony:

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hawaii Cigar 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: CLAY ROBERTS

Business Name (if applicable): CROSS, INC

Street Address: 4594 HILTON ROAD

City: SUNRISE

State: FL

Zip: 33351

Telephone: 954 572 9400

Email Address: CLRTV1@aol.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: AUSTIN RODRIGUES

Business Name (if applicable): _____

Street Address: 1007 MAKAHANA ROAD City: WAIKUKU State: HI

Telephone: 970-313-7897 Email Address: _____

Add personal comments here, or attach additional testimony:

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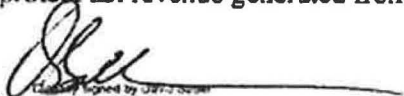
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,



Digitally signed by David L. Sable
DN: cn=David Sable, o, ou,
email=dsable@hawaii.rr.com, c=US
Date: 2013.01.07 09:18:28 -1000

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.rr.com**

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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For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

Submit

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

Respectfully Submitted,

Signature: Cedee Santos Printed Name: Cedee Santos

Business Name (if applicable): _____

Street Address: 541 Iiwi way City: Waihyku State: HI

Telephone: 269-2832 Email Address: _____

Add personal comments here, or attach additional testimony:

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hawaiiCigar

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

Respectfully Submitted,

Signature: Mike Seckinger Printed Name: Mike Seckinger

Business Name (if applicable): DHS

Street Address: _____ City: Kahului State: HI

Telephone: 215-969-5136 Email Address: mjseckinger@hawaii.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

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

Respectfully Submitted,

Signature:  Date: 15 SEPT 12

Print name: JUSTIN BRYANT FLOW

Business Name (if applicable): M12 (SS) FLOW

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: _____

Jeff Sessler

JEFF SESSLER

Business Name (if applicable): _____

Street Address: _____

50 UEVAN 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: _____

musek@elleairmail.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: Z. Sim Printed Name: Zenaida Sim

Business Name (if applicable): _____

Street Address: 1350 Maunai Dr. City: Waikanae 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

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

Respectfully Submitted,

Signature: *John A. Gray* Printed Name: Louis A. Smith

Business Name (if applicable): L.S. Custom Rods

Street Address: 1121 Pookela City: Makawao State: Hi

Telephone: 281-5682 Email Address: L.S. Bonehead@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: Lugene Souza-Butger Printed Name: Lugene Souza-Butger

Business Name (if applicable): _____

Street Address: 105 Kunaloha St City: Kahului 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: _____

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: Dean Sturman

Business Name (if applicable): Rodco General Store

Street Address: 1847 S Kiki Rd

City: Kihikihi

State: HI

Telephone: (808) 633-4410

Email Address: dean@rodco-generalstore.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: Wade T. Sugimoto

Printed Name: Wade T. Sugimoto

Business Name (if applicable): _____

Street Address: 146 Awali Dr City: Makawala State: HI

Telephone: (808) 870-0624 Email Address: wade@slimspower.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

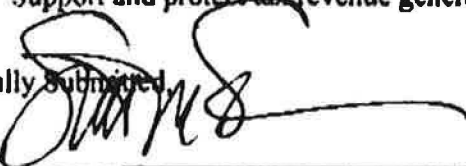
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

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 & MACARTHUR

Street Address:

1815 KANAI ST

City:

HONOLULU

State:

HI 96819

Telephone:

845-6688

Email Address:

michael@martinmacarthur.com

Add personal comments here, or attach additional testimony:

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ASSOCIATION

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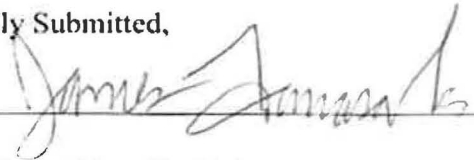
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:



Printed Name:

JAMES TAMASHITA

Business Name (if applicable):

Street Address:

#246 Papa place #3

City:

KaHalaui

State:

HI

Telephone:

871 7955

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: Tom Tanasaka Printed Name: Tom TANASAKA

Business Name (if applicable): _____

Street Address: 248 Chan 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: 1208 Kalaheo St City: Hon State: HI

Telephone: _____ Email Address: ribbon-16@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 Rd 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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Respectfully Submitted,

Signature: _____

Printed Name: _____

Kenneth TAVARES

Business Name (if applicable): _____

Street Address: _____

787 PAHUA PLACE City: MAKAWAO State: HI 1

Telephone: _____

(808) 344-2334 Email Address: Ken85649@aol.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: Gary Taylor

Printed Name: GARY TAYLOR

Business Name (if applicable): _____

Street Address: 2463 KULCO AV City: HON State: HI

Telephone: 699-5747 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 PUUMAMU City: HAWAII State: HI

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

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: Michael Tierney

Printed Name: Michael Tierney

Business Name (if applicable): _____

Street Address: 9616 Lane Horse Cir. Las Vegas State: NV

Telephone: 702-338-4919 Email Address: ~~Tierney@HAWAIIICIGARASSOCIATION.COM~~

Add personal comments here, or attach additional testimony: Tierney 1911 P
Gmail.com

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Respectfully Submitted,

Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

2295 Elouist

City: _____

Wahiawa

State: _____

HI

Telephone: _____

(808) 888-2289

Email Address: _____

rubenl@yahoo.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

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

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Respectfully Submitted,

Signature: *Krystle Tuliaupuu* Printed Name: Krystle Tuliaupuu

Business Name (if applicable): _____

Street Address: P.O. Box 95 City: Wailuku State: Hi

Telephone: 808-278-8271 Email Address: seguentha@hotmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: 

Printed Name: GREG TURRIETA

Business Name (if applicable): _____

Street Address: 644 KOHONUA City: WAILUKU State: HI

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

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: Joshua Unich

Business Name (if applicable): _____

Street Address: 21 199 New Montgomery St. City: San Francisco State: CA

Telephone: 805 512-0033 Email Address: JoshUnich@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: 1039 Ukiu 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 Kopeke St. City: Honolulu State: HI

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

Add personal comments here, or attach additional testimony:

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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: Robert M.K. Vickers, Jr.

Business Name (if applicable): _____

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

Telephone: 808 357-0076 Email Address: poipoundak@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

hawaiicigarassociation.org

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: _____

Business Name (if applicable): _____

Street Address: _____

City: _____

State: _____

Telephone: _____

Email Address: _____

Add personal comments here, or attach additional testimony:

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hawaiicigarassociation.org

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:

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:

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For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

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: CRAIG VITALE

Business Name (if applicable): _____

Street Address: 152 MAPUNA ST.

City: KAILUA

State: HI

Telephone: 284-9515

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

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: D HANNINGSON

Business Name (if applicable): _____

Street Address: 42-407 KOLEA RD

City: KAUNAOA 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

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 large cigars in Hawai'i.

Respectfully Submitted,

Signature: **Garrett Ward**
Digitally signed by Garrett Ward
DN: cn=Garrett Ward, o=PCH Group, ou=PCH
Group, email=garrettward@pcha.com, c=US
Date: 2013.05.21 10:27:03 -1000

Printed Name: Garrett Ward

Business Name (if applicable): PCH Group

Street Address: 5353 Olopaia Street

City: Kapaa

State: HI

Zip: 96746

Telephone: 8086356638

Email Address: kapakosc@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

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

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: 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:

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For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

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:

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

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: 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: WILLIAMS.TB13@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

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: *Jerry H. 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:

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For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org



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: Jeremy Wong

Business Name (if applicable): _____

Street Address: 3267 Paliala 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

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:

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

Respectfully Submitted,

Signature:

Street Address:

Telephone:

Printed Name:

City:

State:

Email Address:

Stanford K. Wong
99-7511 Kapiolani Pl. City: Volcano State: HI
(808) 442-7271 Email Address: SWONG48@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

hawaiiCigar ASSOCIATION

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- 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: Hahaione State: HI

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

Add personal comments here, or attach additional testimony:

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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: _____

Printed Name: JOHN B YAMAMOTO

Business Name (if applicable): _____

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

Telephone: 870-1277 Email Address: NIGHTMENEHUNE@YAHOO.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

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hawaiiCigar

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

Respectfully Submitted,

Signature:  Printed Name: Ryan J. Siskiw

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

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hawaiicigarassociation.org

hawaiiCigar

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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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hawaiiCigar

ASSOCIATION

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

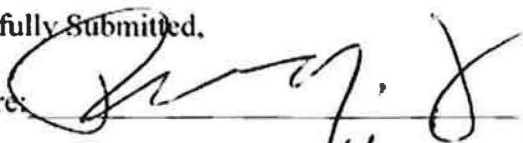
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:



Printed Name:

Brian Joseph Wai

Business Name (if applicable):

MAUI SPORTING GOODS

Street Address:

52 Kama St

City: Wailuku

State: HI

Telephone:

749 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

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hawaiiCigar

ASSOCIATION

February 11, 2013

Dear Senator Ige and Senate Ways and Means Committee Members,

Attached are the proposed changes to SB. 188, revised in accordance with the prior Testimony of the Department of the Attorney General and the Department of Taxation relating to SB. 653, a bill containing similar language, and provided to this committee on January 29, 2013.

The Attorney General's and Department of Taxation's testimony, also attached to this correspondence, raised valid concerns with the wording of SB. 653 that could potentially cause similar unintended retroactivity problems with historic tax rates on SB. 188.

The Hawaii Cigar Association (HCA) is also concerned that the bill and its current language could be confusing, while repealing the historic definition of "large cigars" from HRS § 245-3. We respectfully ask that the members of the committee consider only the addition of "premium cigar", its definition, and a tax rate of 50.00 cents per cigar. We believe that there was a clerical misunderstanding in the drafting of SB. 188 as it suggests a 50 percent tax on premium cigars, not 50.00 cents per premium cigar, as the HCA had petitioned for.

It is strongly maintained that the intent of the bill is to ease the unfair burden on the local premium cigar industry, which has been at a competitive disadvantage as a result of a percentage tax, and to help the State of Hawaii collect more tax revenue as a result of in-state cigar sales.

Each concern is fully addressed in the proposed changes and we look forward to working with you on moving this bill forward.

Mahalo nui loa for your consideration,

Sincerely,



Les Drent
for Hawaii Cigar Association Membership

ENC: January 29, 2013 SB. 653 Testimony of the Department of the Attorney General
January 30, 2013 SB. 653 Testimony of the Department of Taxation
Proposed Changes to SB. 653

For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

6200 Kawaihau Road, Suite B

Kapaa, HI 96746 Phone: 808-822-4495 Fax: 808-822-9731

A BILL FOR AN ACT

RELATING TO TAXATION.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

SECTION 1. [~~The legislature finds that raising the price of tobacco products through state tax increases will prompt a reduction in tobacco use, especially among adolescents and young adults.~~] The legislature [~~further~~] finds that premium cigar sellers whose products are made for adult consumers, including cigars produced with Hawaii-grown tobacco, are unfairly burdened as a result of a percentage tax. As a result, cigar retailers are put at a competitive disadvantage when lower priced cigars can be purchased legally through mail order sales. The legislature further finds that few, if any, consumers file usage taxes for cigars purchased through mail order sale, creating a loss of revenue for the State.

The purpose of this Act is to [~~curtail tobacco use among adolescents and young adults by raising tobacco taxes, while not placing~~] ease the unfair burden on the local premium cigar industry which has been at a competitive disadvantage as a result of a percentage tax, and to help the State of Hawaii collect more tax revenue as a result of in-state cigar sales.

SECTION 2. Section 245-1, Hawaii Revised Statutes, is amended as follows:

1. By adding a new definition to be appropriately inserted and to read:
"Premium cigar" means a cigar that is 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."

2. By adding a new definition to be appropriately inserted to read:
"Characterizing flavor" means a distinguishable taste or aroma of candy, chocolate, vanilla, fruit, berry, nut, herb, spice, honey, or an alcoholic drink that is imparted to tobacco or tobacco smoke either prior to or during consumption and is deemed to have a characterizing flavor if the cigar is advertised or marketed as having or producing the taste or aroma of candy, chocolate, vanilla, fruit, berry, nut, herb, spice, honey, or an alcoholic drink. "Characterizing flavor" does not include a taste or aroma

from tobacco."

3. By amending the definition of "tobacco products" to read:

"Tobacco products" means tobacco in any form, other than cigarettes or little cigars, that is prepared or intended for consumption or for personal use by humans, including large cigars, premium cigars, and any substitutes thereof other than cigarettes that bear the semblance thereof, snuff, chewing or smokeless tobacco, and smoking or pipe tobacco."

SECTION 3. Section 245-3, Hawaii Revised Statutes, is amended by amending subsection (a) to read as follows:

"(a) Every wholesaler or dealer, in addition to any other taxes provided by law, shall pay for the privilege of conducting business and other activities in the State:

(1) An excise tax equal to 5.00 cents for each cigarette sold, used, or possessed by a wholesaler or dealer after June 30, 1998, whether or not sold at wholesale, or if not sold then at the same rate upon the use by the wholesaler or dealer;

(2) An excise tax equal to 6.00 cents for each cigarette sold, used, or possessed by a wholesaler or dealer after September 30, 2002, whether or not sold at wholesale, or if not sold then at the same rate upon the use by the wholesaler or dealer;

(3) An excise tax equal to 6.50 cents for each cigarette sold, used, or possessed by a wholesaler or dealer after June 30, 2003, whether or not sold at wholesale, or if not sold then at the same rate upon the use by the wholesaler or dealer;

(4) An excise tax equal to 7.00 cents for each cigarette sold, used, or possessed by a wholesaler or dealer after June 30, 2004, whether or not sold at wholesale, or if not sold then at the same rate upon the use by the wholesaler or dealer;

(5) An excise tax equal to 8.00 cents for each cigarette sold, used, or possessed by a wholesaler or dealer on and after September 30, 2006, whether or not sold at wholesale, or if not sold then at the same rate upon the use by the wholesaler or dealer;

(6) An excise tax equal to 9.00 cents for each cigarette sold, used, or possessed by a wholesaler or dealer on and after September 30, 2007, whether or not sold at wholesale, or if not sold then at the same rate upon the use by the wholesaler or dealer;

(7) An excise tax equal to 10.00 cents for each cigarette sold, used, or possessed by a wholesaler or dealer on and after September 30, 2008, whether or not sold at wholesale, or if not sold then at the same rate upon the use by the wholesaler or dealer;

(8) An excise tax equal to 13.00 cents for each cigarette sold, used, or possessed by a wholesaler or dealer on and after July 1, 2009, whether or not sold at wholesale, or if not sold then at the same rate upon the use by the

wholesaler or dealer;

(9) An excise tax equal to 11.00 cents for each little cigar sold, used, or possessed by a wholesaler or dealer on and after October 1, 2009, whether or not sold at wholesale, or if not sold then at the same rate upon the use by the wholesaler or dealer;

(10) An excise tax equal to 15.00 cents for each cigarette or little cigar sold, used, or possessed by a wholesaler or dealer on and after July 1, 2010, whether or not sold at wholesale, or if not sold then at the same rate upon the use by the wholesaler or dealer;

(11) An excise tax equal to 16.00 cents for each cigarette or little cigar sold, used, or possessed by a wholesaler or dealer on and after July 1, 2011, whether or not sold at wholesale, or if not sold then at the same rate upon the use by the wholesaler or dealer;

(12) An excise tax equal to seventy per cent of the wholesale price of each article or item of tobacco products, other than large cigars and premium cigars, sold by the wholesaler or dealer on and after September 30, 2009, whether or not sold at wholesale, or if not sold then at the same rate upon the use by the wholesaler or dealer; ~~and~~

(13) An excise tax equal to fifty per cent of the wholesale price of each large cigar of any length, sold, used, or possessed by a wholesaler or dealer on and after September 30, 2009, whether or not sold at wholesale, or if not sold then at the same rate upon the use by the wholesaler or dealer; and

(14) An excise tax equal to 50.00 cents for each premium cigar of any length, sold, used, or possessed by a wholesaler or dealer on and after January 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.

Where the tax imposed has been paid on cigarettes, little cigars, or tobacco products that thereafter become the subject of a casualty loss deduction allowable under chapter 235, the tax paid shall be refunded or credited to the account of the wholesaler or dealer. The tax shall be applied to cigarettes through the use of stamps."

SECTION 4. Statutory material to be repealed is bracketed and stricken. New statutory material is underscored.

SECTION 5. This Act shall take effect upon its approval and shall apply to the sale of tobacco products occurring after December 31, 2013.

Report Title:

Health; Cigars; Tax

Description:

~~[Repeals the definition of large cigar and a]~~ Adds a new definition of premium cigar. Changes the tax rate on sales of tobacco products. Effective 1/1/2014. (SD1 Proposed)

The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.

one and the same Act such things as have no proper relation to each other, every law shall embrace but one object, and that shall be expressed in the title.” In summary, the title of the bill, “RELATED TO HEALTH” lacks sufficient nexus to the subject of the bill to satisfy the requirement that the title and subject of the bill have a proper relation to each other as required by Article III, section 14, of the Hawaii Constitution.

Second, it is unclear as to whether the amendments made in section 3 of the bill, on page 6, lines 5 and 6, are meant to create an ad valorem tax or are meant to create a per unit tax rate of 50.00 cents per cigar. Under current law cigars are taxed at fifty per cent of the wholesale price of each cigar. The amendment sets an excise tax equal to “50.00 cents” of the wholesale price of each premium cigar. If the purpose of the bill is to set a per unit tax rate for premium cigars we would suggest language, which is similar to the language used with the taxation of cigarettes, an example of which follows, “An excise tax equal to 50.00 cents for each premium cigar of any length, sold, used, or possessed by a wholesaler or dealer”. Further, we note that the proposed amendments to the tax rates in paragraph (12) on page 5, lines 20 to 22 and page 6 lines 1 to 4, will have the unintended consequence of retroactively changing the historic tax rates on tobacco products that went into effect on September 30, 2009. Similar, changes to the historic tax rates for cigars, are set forth in paragraph (13), on page 6, lines 5 to 10, will have the unintended consequence of retroactively changing the historic tax rates on large cigars that went into effect on September 30, 2009. We would defer to the Department of Taxation on the technical changes that will need to be made to this bill in order to preserve the historic tax rates that went into effect on September 30, 2009.

Accordingly, due to the constitutional and other issues with this bill we respectfully ask that this bill be held in committee.

NEIL ABERCROMBIE
GOVERNOR

SHAN TSUTSUI
LT. GOVERNOR



LATE

FREDERICK D. PABLO
DIRECTOR OF TAXATION

JOSHUA WISCH
DEPUTY DIRECTOR

STATE OF HAWAII
DEPARTMENT OF TAXATION

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

To: The Honorable David Y. Ige, Chair
and Members of the Senate Committee on Ways and Means

Date: Tuesday, January 29, 2013
Time: 9:00 a.m.
Place: Conference Room 211, State Capitol

From: Frederick D. Pablo, Director
Department of Taxation

Re: S.B. No. 653 Relating to Health

The Department of Taxation (Department) appreciates the intent of S.B. 653, and offers the following comments for your consideration. The Department defers to the Department of Health on the merits of this bill's effect on health and to the Department of the Attorney General with respect to the enforcement of the tobacco tax.

S.B. 653 amends the tobacco tax by replacing the term "large cigars" with the term "premium cigars" and giving that term a definition requiring that, in addition to the weight currently required under the definition of "large cigar," the cigar be constructed entirely of tobacco and that its wholesale price be greater than two dollars. The measure further amends the rate at which such cigars are taxed.

The Department notes that the language of the bill also allows for the retroactive application of the tax rate, which the Department cannot support. Retroactive application of the tax rate also creates administrative and implementation challenges for the Department. Instead, the Department suggests that any rate changes be made on a prospective basis so that the implementation can be planned and taxpayers have adequate notice in order to make any necessary changes.

This measure changes the tax rate at HRS § 245-3(a)(13), the paragraph which currently taxes large cigars, and under this measure would tax premium cigars. However, the Department is unclear whether the amendment is meant to impose a tax per cigar or a percentage tax on the wholesale rate of the cigar. The Department recommends amending this paragraph for clarity.

The Department also recommends that lines 7 and 8 of page 2 of this bill be amended by adding the italicized portion as follows: "...wholesaling for \$2 or more *per cigar* ..."

Thank you for the opportunity to provide comments.



SWAM: Shiroma's Wine and More

98-1277 Kaahumanu Street #104 Aiea, Hawaii 96701

P| 487.7926 F| 488.3038 E| info@swamwine.com

February 10, 2013

Re: SB188

Aloha,

Thank you for taking the time to hear from your constituency. Regarding the current tobacco tax, as it stands now, we pay a 50% cigar tax. We encourage you to consider capping the tax at .50 cents per cigar. That would be a dramatic savings in cigars purchased locally. There will be very significant savings especially on the higher priced cigars since the current tax is a percentage. Just to give you an idea a cigar that should cost 5-6 dollars runs about 7.50 in Hawaii. Multiply that by a full box and that adds up to a lot of money. What does everyone do then? They buy it online to avoid the taxes. With this tax cap, it makes local businesses competitive with online retailers and will help keep our dollars in Hawaii.

Sincerely,

Jill Shiroma

Owner

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: cbyrer@gmail.com
Subject: Submitted testimony for SB188 on Feb 12, 2013 09:30AM
Date: Saturday, February 09, 2013 10:31:06 PM

SB188

Submitted on: 2/9/2013

Testimony for WAM on Feb 12, 2013 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Chris Byrer	Individual	Support	No

Comments: I am for capping the tax

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Cc: ausacthomas@gmail.com
Subject: Submitted testimony for SB188 on Feb 12, 2013 09:30AM
Date: Monday, February 11, 2013 9:03:59 AM
Attachments: [SB 188.wpd](#)

SB188

Submitted on: 2/11/2013

Testimony for WAM on Feb 12, 2013 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Chris Thomas	Individual	Oppose	No

Comments:

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Subject: Submitted testimony for SB188 on Feb 12, 2013 09:30AM
Date: Sunday, February 10, 2013 10:57:36 AM

SB188

Submitted on: 2/10/2013

Testimony for WAM on Feb 12, 2013 09:30AM in Conference Room 211

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

Comments: Please support this bill. There are a lot of us that enjoy a premium cigar & we do not wish to have a simple pleasure taxed/legislated away from us.

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Cc: dmiyahira@hawaii.rr.com
Subject: *Submitted testimony for SB188 on Feb 12, 2013 09:30AM*
Date: Sunday, February 10, 2013 12:31:47 AM

SB188

Submitted on: 2/10/2013

Testimony for WAM on Feb 12, 2013 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Dan Miyahira	Individual	Support	No

Comments:

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Cc: dhayashi@hardwarehawaii.com
Subject: *Submitted testimony for SB188 on Feb 12, 2013 09:30AM*
Date: Monday, February 11, 2013 7:41:05 AM

SB188

Submitted on: 2/11/2013

Testimony for WAM on Feb 12, 2013 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Danford M. Hayashi	Individual	Support	No

Comments:

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Cc: d_acain@yahoo.com
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Date: Saturday, February 09, 2013 11:17:31 PM

SB188

Submitted on: 2/9/2013

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Submitted By	Organization	Testifier Position	Present at Hearing
Dominic Acain	Individual	Support	No

Comments:

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Subject: *Submitted testimony for SB188 on Feb 12, 2013 09:30AM*
Date: Monday, February 11, 2013 1:29:33 AM

SB188

Submitted on: 2/11/2013

Testimony for WAM on Feb 12, 2013 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Edana Harrell	Individual	Support	No

Comments:

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Cc: Garciausmc@yahoo.com
Subject: Submitted testimony for SB188 on Feb 12, 2013 09:30AM
Date: Sunday, February 10, 2013 12:12:09 PM

SB188

Submitted on: 2/10/2013

Testimony for WAM on Feb 12, 2013 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Eddie Garcia	Individual	Support	Yes

Comments: Premium cigars and the associated population need to be clearly identified. All tobacco is not created equal.

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Subject: Submitted testimony for SB188 on Feb 12, 2013 09:30AM
Date: Monday, February 11, 2013 8:37:13 AM

SB188

Submitted on: 2/11/2013

Testimony for WAM on Feb 12, 2013 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Howard Kam Jr.	Individual	Oppose	No

Comments: I strongly oppose this Bill and laws that serve not to equitably raise revenues to support the necessary services of our government but penalize a certain group of citizen. If you really need additional revenues, I would support doubling our vehicle registration fees, which would limit the number of vehicles on the roads, reduce the weight of vehicles on the road, reduce dependency of foreign oil, increase use of public transportation and mitigate the damage to our environment. Thank you for considering my testimony.

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Cc: jeremywong@hawaii.rr.com
Subject: Submitted testimony for SB188 on Feb 12, 2013 09:30AM
Date: Monday, February 11, 2013 9:07:21 AM

SB188

Submitted on: 2/11/2013

Testimony for WAM on Feb 12, 2013 09:30AM in Conference Room 211

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

Comments: I support the tax cap. It will keep more money in the state and encourage us to buy local. Premium cigars should not be lumped in with cigarettes.

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As a resident of Hawaii I understand the difficult financial situations that exist. We all should do our part to help close the budget gap, however, the premium cigar industry has already contributed much more than its fair share and the current tax rate is disproportionate to 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.
- Just a few years ago in 2009 the State of HAWAII increased its cigar tax from 40% to 50% representing a 25% increase in this tax. Note: The original plan was to raise it to 110%!!!
- Our current tax rate on premium cigars of 50% just exacerbates the problem of lost local sales to mainland internet and catalog retailers. Consumers will shop for the lowest price on a product, regardless of the product - including cigars. Already, the majority of consumer cigar sales in the United States are Internet and mail-order business-based. Our current tax rate has only driven business out of the state and to mainland mail order and Internet-based retailers.

Not only has the state lost potential OTP tax revenues, it also loses GE excise taxes, business income taxes, and other related taxes paid by the small business owner. Even though this is anecdotal I would estimate over 90% of cigars enjoyed in Hawaii are bought via mail order in order to circumvent our tax. I am very tuned into the industry here with both retailers and consumers. Virtually all the cigar enthusiasts I know buy a few single cigars locally but their larger purchases are all mail order.

- I am in absolute support of SB 188 to have flat cigar tax cap on large cigars that would allow Hawaii retailers to be competitive with mainland internet and catalog retailers. A .50 cent tax cap per cigar is a fair number that would make Hawaii retailers competitive. For example, Rhode Island has a high 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 (75%) 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. Washington tax revenue from large cigar sales nearly tripled between 2007-2010. Having a cap would be a win-win situation for the retailers, the consumers, and for the state in increased tax revenue.

Sincerely,

Jon Fia

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To: [WAM Testimony](#)
Cc: surftoh@hotmail.com
Subject: *Submitted testimony for SB188 on Feb 12, 2013 09:30AM*
Date: Monday, February 11, 2013 7:48:34 AM

SB188

Submitted on: 2/11/2013

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Submitted By	Organization	Testifier Position	Present at Hearing
Justin Ingram	Individual	Support	No

Comments:

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Cc: thasugarbear@hotmail.com
Subject: Submitted testimony for SB188 on Feb 12, 2013 09:30AM
Date: Saturday, February 09, 2013 10:52:10 PM

SB188

Submitted on: 2/9/2013

Testimony for WAM on Feb 12, 2013 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Leroy Woods Jr	Individual	Support	No

Comments: this would be a plus for the Hawaii consumer as well as retailers.

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Cc: matthew_flogstad@yahoo.com
Subject: *Submitted testimony for SB188 on Feb 12, 2013 09:30AM*
Date: Sunday, February 10, 2013 2:34:47 PM

SB188

Submitted on: 2/10/2013

Testimony for WAM on Feb 12, 2013 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Matt Flogstad	Individual	Support	No

Comments:

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Subject: *Submitted testimony for SB188 on Feb 12, 2013 09:30AM*
Date: Sunday, February 10, 2013 9:01:01 AM

SB188

Submitted on: 2/10/2013

Testimony for WAM on Feb 12, 2013 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Matthew Casamina	Individual	Oppose	No

Comments:

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Cc: MattTimmerman@gmail.com
Subject: *Submitted testimony for SB188 on Feb 12, 2013 09:30AM*
Date: Saturday, February 09, 2013 10:58:47 PM

SB188

Submitted on: 2/9/2013

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Submitted By	Organization	Testifier Position	Present at Hearing
Matthew Timmerman	Individual	Support	No

Comments:

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Cc: pamelapcm@gmail.com
Subject: *Submitted testimony for SB188 on Feb 12, 2013 09:30AM*
Date: Friday, February 08, 2013 1:40:58 PM

SB188

Submitted on: 2/8/2013

Testimony for WAM on Feb 12, 2013 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Pamela Williams	Individual	Oppose	No

Comments:

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Cc: pmdavis@netzero.net
Subject: Submitted testimony for SB188 on Feb 12, 2013 09:30AM
Date: Monday, February 11, 2013 9:16:47 AM

SB188

Submitted on: 2/11/2013

Testimony for WAM on Feb 12, 2013 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Paul Davis	Individual	Support	No

Comments: I strongly support this bill and its provisions to modify the definitions and taxation of cigars.

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To: [WAM Testimony](#)
Cc: Ray@pacificlight.com
Subject: Submitted testimony for SB188 on Feb 12, 2013 09:30AM
Date: Sunday, February 10, 2013 11:14:11 AM

SB188

Submitted on: 2/10/2013

Testimony for WAM on Feb 12, 2013 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Raymond Wong	Individual	Support	No

Comments: A simplification and reduction of taxes in this matter would lead more local cigar consumers to buy locally instead of purchasing online from national retailers. This should yield a substantial increase in local tax revenues. This tactic was recently implemented successfully in Washington State. Mahalo for your consideration, Raymond Wong ray@pacificlight.com

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Cc: rdunntex@yahoo.com
Subject: Submitted testimony for SB188 on Feb 12, 2013 09:30AM
Date: Sunday, February 10, 2013 9:59:43 PM

SB188

Submitted on: 2/10/2013

Testimony for WAM on Feb 12, 2013 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Robert D. Dunn	Individual	Support	No

Comments: I support reducing the in state tax on premium cigars. This will encourage smokers like myself to purchase more product locally vice mail order. I typically smoke at least 100 premium cigars a month and I have dozens of friends who smoke premium cigars. We would be more than happy to support local businesses vice sending out money off island to purchase cigars if the prices locally were more affordable.

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Cc: rahn@hawaii.rr.com
Subject: Submitted testimony for SB188 on Feb 12, 2013 09:30AM
Date: Sunday, February 10, 2013 9:32:43 AM

SB188

Submitted on: 2/10/2013

Testimony for WAM on Feb 12, 2013 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Ron Ahn	Individual	Oppose	No

Comments: This New Cigar Tax Cap Bill SB188 is unfair because it targets a select few. I am an occasional cigar smoker (once every few months) who is at no health risk from smoking a cigar here and there. This bill penalizes a few unfairly because there are a lot of unhealthy practices citizens do that are currently not taxed. Why tax a select group without taxing another? Thank you for considering my testimony.

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Subject: *Submitted testimony for SB188 on Feb 12, 2013 09:30AM*
Date: Sunday, February 10, 2013 1:20:07 PM

SB188

Submitted on: 2/10/2013

Testimony for WAM on Feb 12, 2013 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Samuel Adams	Individual	Support	No

Comments:

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Subject: *Submitted testimony for SB188 on Feb 12, 2013 09:30AM*
Date: Monday, February 11, 2013 1:27:01 AM

SB188

Submitted on: 2/11/2013

Testimony for WAM on Feb 12, 2013 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Tai Erum	Individual	Support	No

Comments:

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Date: Saturday, February 09, 2013 10:57:50 PM

SB188

Submitted on: 2/9/2013

Testimony for WAM on Feb 12, 2013 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Tracy Mizota	Individual	Support	No

Comments: I strongly support bill SB188 - premium cigar tax cap (.50 cents per cigar). Please do not let the cigar industry (individuals, producers, and retailers) be penalized by being taxed equally under tobacco (cigarette) classification. Thank you.

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Date: Saturday, February 09, 2013 9:53:26 AM

SB188

Submitted on: 2/9/2013

Testimony for WAM on Feb 12, 2013 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Troy Abraham	Individual	Support	No

Comments:

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Subject: *Submitted testimony for SB1188 on Feb 12, 2013 10:00AM*
Date: Sunday, February 10, 2013 6:22:45 PM

SB1188

Submitted on: 2/10/2013

Testimony for WAM on Feb 12, 2013 10:00AM in Conference Room 211

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

Comments:

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

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To: [WAM Testimony](#)
Cc: wchoy@mac.com
Subject: Submitted testimony for SB188 on Feb 12, 2013 09:30AM
Date: Sunday, February 10, 2013 1:20:50 PM

SB188

Submitted on: 2/10/2013

Testimony for WAM on Feb 12, 2013 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Wendell Choy	Individual	Support	No

Comments: Adding more tax to local cigar purchases will strangle local retailers, and encourage people to shop online more. Support our kama'aina shop owners -- enough taxes, already!

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