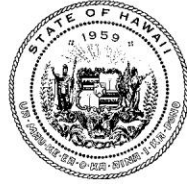


NEIL ABERCROMBIE  
GOVERNOR

SHAN TSUTSUI  
LT. GOVERNOR



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

FREDERICK D. PABLO  
DIRECTOR OF TAXATION

JOSHUA WISCH  
DEPUTY DIRECTOR

To: The Honorable Della Au Belatti, Chair  
and Members of the House Committee on Health

The Honorable Clift Tsuji, Chair  
and Members of the House Committee on Economic Development and Business

Date: Wednesday, March 20, 2013  
Time: 8:45 a.m.  
Place: Conference Room 329, State Capitol

From: Frederick D. Pablo, Director  
Department of Taxation

Re: S.B. No. 188 S.D.2 Relating to Taxation

The Department of Taxation (Department) **appreciates the intent** of S.B. 188 S.D.2, and provides the following information and 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 on this bill's effect on tobacco tax enforcement.

S.B. 188 S.D.1 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. Under this measure, premium cigars would be taxed at a rate of 50 cents per premium cigar. Items formerly designated as "large cigars" which do not meet the new definition of "premium cigars" would be taxed as tobacco products at a rate of 70% of the wholesale price of each item.

The Department has serious concerns about the \$2 wholesale price requirement in the definition of "premium cigars" because the wholesale price of an otherwise qualified "premium cigar" could be raised in order to lower the tax owed. For example, if the wholesale price of a cigar was \$1.50, the tax owed at a rate of 70% would be \$1.05; thus, the total price of the cigar would be \$2.55. If the same cigar's price was raised to \$2 qualifying it as a "premium cigar", the flat tax rate of \$0.50 per cigar would apply and make the total price \$2.50.

This example shows that having two different tax rates, based on the wholesale price, could create an incentive to adjust the wholesale price to increase the profit and reduce taxes owed, and simultaneously create a price reduction for the purchaser. To alleviate this situation, the Department suggests assessing the same percentage rate of tax against all cigars.

Thank you for the opportunity to provide comments.

# TAXBILLSERVICE

126 Queen Street, Suite 304

TAX FOUNDATION OF HAWAII

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: TOBACCO, Amend definition of cigars; increase rate

BILL NUMBER: SB 188, SD-2

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 provide that premium cigars shall be taxed at the rate of 50 cents per cigar on and after January 1, 2014.

EFFECTIVE DATE: July 1, 2050

STAFF COMMENTS: While cigars are currently subject to an excise tax of 50% of their wholesale price, this measure would provide that cigars shall be taxed at the rate of 50 cents per cigar, regardless of length.

The purpose clause of the measure states that the ad valorem approach to taxing cigars puts Hawaii-grown tobacco at a competitive disadvantage resulting in less tax revenue due to reduced local sales and unpaid usage taxes from mail order sales. The flat rate tax proposed by this measure would all more in-state cigar sales and result in increased tax revenue.

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 against 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 in 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. 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.

Digested 3/15/13

# hawaiiCigar

ASSOCIATION

March 16, 2013

Dear Representative Belatti, Representative Tsuji, and Members of the House Committees on Health, and Economic Development & Business,

The Hawaii Cigar Association (HCA) supports the findings of the Legislature, and we strongly **support SB188**. Under this proposed law, premium cigars, including some that are made with Hawaii-grown tobacco, would finally be treated fairly under the State tobacco tax code.

For years, Hawaii business and State tax revenue have been negatively impacted by 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. Under this scenario, our State loses on all fronts.

Perhaps the most important aspect of SB188 though, is the definition of a “Premium Cigar” which excludes inexpensive, undersized, machine made, flavored cigars that are deemed to be attractive to youth consumers. As the Coalition For A Tobacco-Free Hawaii states in its March 13, 2013 report, “these are not your grandfather’s cigar.” For this reason the HCA stands united with members of the Legislature and Tobacco Free to ensure that the children of Hawaii remain apart from any influence that could encourage them to use tobacco of any kind, including “premium cigars.” This new definition would remove all loop holes in the current “large cigar” category, and create a much needed separation when addressing other issues unrelated to the “premium cigar” market. The HCA also feels strongly that children are in no way attracted to traditional, unflavored, “premium cigars” costing on average between \$5 and \$30 apiece. The “premium cigar” clearly, and concisely defined in SB188 is your grandfather’s cigar.

On behalf of all those in Hawaii who enjoy and support the premium cigar industry, we thank you for your effort.

Sincerely,



Les Drent  
for the Hawaii Cigar Association

For More Information on the Hawaii Cigar Association please visit

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



# CAP THE CIGAR TAX!

*Create Fairness and Equal Opportunity for Hawaii Businesses*

## 50¢ Cigar Tax 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](http://hawaiicigarassociation.org)**



March 16, 2013

Dear Representative Belatti, Representative Tsuji, and Members of the House Committees on Health, and Economic Development & Business

The Kauai Cigar Company supports the findings of the Legislature, and we strongly **Support SB188**.

Under this proposed law 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.

Perhaps the most important aspect of SB188 is the definition of a "Premium Cigar" which excludes inexpensive, undersized, machine made, flavored cigars that are deemed, by some, to be attractive to youth consumers. The Kauai Cigar Company stands united with the Senate and House Committees on Health to ensure that the children of Hawaii remain apart from any influence that could encourage them to use tobacco of any kind, including premium cigars. This definition would create the much needed separation when dealing with issues unrelated to the premium cigar market.

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. SB188 represents the interest of everyone on both sides of the issue.

Sincerely,

Les Drent  
President

Tai Erum  
Operations Manager

Jason Strand  
Farm Manager

Trevyn Pless  
Assistant Farm Manager

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

**morikawa2 - Shaun**

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Thursday, March 14, 2013 9:43 PM  
**To:** HLTtestimony  
**Cc:** b.leong@thehavanaclub.com  
**Subject:** Submitted testimony for SB188 on Mar 20, 2013 08:45AM

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

**SB188**

Submitted on: 3/14/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Bernard Leong	Havana Club, Honolulu	Support	No

Comments: I have been a tobacconist who only retails premium cigars and cigar accessories for over ten years now. I have seen taxes go up, and I have seen business driven away from the State of Hawaii, due to the belief that raising the tax will stop cigar smoking. Th is is not true. All heavy taxation does is drive business out of the state and hurt local business such as us. By lowering the tax to \$0.50 per cigar, the state will generate greater tax revenue because now the local clients will buy from local tobacconists. The State of Hawaii is facing a troubling economic crisis where tobacconists are being treated as second class citizens and drug dealers. Yet tobacconists are in the middle to upper income brackets, who have disposable income to enjoy cigars. However, the State would like to take that away our freedom to choose, as an adult, to enjoy a cigar or pipe (Pipe Tobacco), based on overzealous individuals who believe of taking a freedom from another will make their life better. The choice is simple. Keep raising the tax and loose revenue to out of state purchases or lower the tax and keep the revenue in Hawaii. For Your Consideration.

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**morikawa2 - Shaun**

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Friday, March 15, 2013 7:39 AM  
**To:** HLTtestimony  
**Cc:** adamsjon37@gmail.com  
**Subject:** Submitted testimony for SB188 on Mar 20, 2013 08:45AM

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

**SB188**

Submitted on: 3/15/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Jon Adams	Mother's fine cigars	Support	No

Comments: In support of small business this will bring us more in line with other states and the internet. In addition it will support agriculture business in the state...

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**morikawa2 - Shaun**

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Friday, March 15, 2013 12:13 PM  
**To:** HLTtestimony  
**Cc:** info@swamwine.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/15/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Jill Shiroma	SWAM	Support	Yes

Comments:

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Box 959-633  
Kihei – Maui - Hawaii 96753  
Tel 808- 891-2654  
Fax 801-858-6992  
Email [frobin47@gmail.com](mailto:frobin47@gmail.com)



To: Hawaii State Legislature

**Re: S.B. No. 188 OPPOSE**

Dear Senators

I am the President of Hawaiian Royal Trading Company, DBA Hula Girl Cigars, Volcano Cigars and the Maui Cigar Company. We are the largest cigar dealer in the State of Hawaii. We grow tobacco in Kula, Maui; and also import, distribute, wholesale, and retail cigars since 1997.

We manufacture all sizes, flavors and shapes of cigars; they retail from \$2.00 to over \$50.00. We make over 20 different flavors including the world famous Hula Girl Kona Coffee Flavored cigar. Our Macadamia nut flavored cigars are a popular visitor industry gift. We currently ship these cigars to all 50 states and many foreign countries. We do not target the youth market with our Hawaiian Flavored cigars; our customers are adult smokers who want a chance to enjoy a new and unusual taste, much the same as flavored coffees.

Our customer include Duty Free International, ABC stores, Blind Vendors, Longs, Wal-Mart and hundreds of small and large gift and tobacco shops throughout the Islands.

At our farm locations in Maui we grow tobacco that is, dried, aged and exported for use in cigars that are hand rolled in the Philippines and shipped back to the US or direct to our foreign customers.

We offer assistance to any farmer who wants to grow tobacco. We have found great interest in Hawaiian tobacco and this year are increasing by three times the number of seedlings. Last year there were 8 billion cigars sold in the US.

**I do not support the SB 188.** This bill changes the definition of what a large cigar is, also our world famous Kona Coffee Flavored Cigar and our other flavored cigars are exempted from any benefit this bill might offer. It will just add confusion in the market place. There is no proper description for the Premium cigar in the industry. Its can apply to both long filler and short filler and generally is used as a price point or marketing tactic much the same as premium wine or coffee on a label might be used. You can see the word premium cigar or premium tobacco on dollar cigars. Many cigars also use a "special sauce" to treat their tobacco to mellow out the differences in leaves and offer a smoother and uniform smoke. This proposed bill does not take this into consideration.

We have no problem with the current tax rate and find that demand for our locally grown tobacco exceeds what we can produce. I am attending an international tobacco trade show and meeting with buyers from many parts of the world to promote the flavor and uniqueness of Hawaiian Tobacco. I believe this crop can be as lucrative to local farmers as coffee is and ask the legislature to encourage and promote this new agriculture crop.

As to claims that premium cigars can be purchased cheaper on the internet and there is some avoidance of taxes. This will occur no matter what our tax rate here is in Hawaii and the same situation applies to consumers in all states who purchase mail order from another state or country. We will never be price competitive with internet retailers from another country or state.

We are not at a competitive disadvantage in the cigar industry, we have Hawaiian land, water and Aloha on our side; this can be evidenced by the tremendous success of a new local Kauai start-up. The Kauai Tobacco Company was assisted by an \$80,000 county grant, and as part of the presentation to receive this grant was the estimated \$40,000 in return the State would receive in tobacco taxes in the first year. More grants of this type will help us to have another world class agriculture product. If this tax change is passed, in the Kauai Cigar Company example the tax to the state would drop from \$40,000 to \$5,000. Leaving little incentive for the state to fund more future tobacco farmers.

Thank you for this opportunity to offer testimony.

A handwritten signature in black ink, appearing to read 'FR' followed by a long horizontal stroke.

Fred Robinson  
President  
Hawaiian Royal Trading Company

**morikawa2 - Shaun**

---

**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, March 18, 2013 3:24 PM  
**To:** HLTtestimony  
**Cc:** del.bothof@volcanowinery.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Delwin Bothof	Volcano Winery	Support	No

Comments:

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To: The Honorable Della Au Belatti, Chair, Committee on Health  
The Honorable Dee Morikawa, Vice Chair, Committee on Health

The Honorable Clift Tsuji, Chair, Committee on Economic Development & Business  
The Honorable Gene Ward, Committee on Economic Development & Business

Members, House Committee on Health  
Members, House Committee on Economic Development & Business

From: Jessica Yamauchi, Executive Director

Date: March 18, 2013

Hrg: House Committee on Health/House Committee on Economic Development & Business;  
Wed., March 20, 2013 at 8:45 a.m. in Rm 329

Re: **Strong Opposition to SB 188 SD 2, Relating to Taxation**

---

Thank you for the opportunity to offer testimony in *strong opposition* of SB 188 SD2 which repeals the definition of large cigars, establishes a new definition of premium cigars, and sets a tax rate of \$.50 per premium cigar.

The Coalition for a Tobacco Free Hawaii (Coalition) is an independent organization in Hawaii working to reduce tobacco use through education, policy and advocacy. Our organization is a small nonprofit organization of over 100 member organizations and 2,000 advocates that works to create a healthy Hawaii through comprehensive tobacco prevention and control efforts.

A tobacco product is still a tobacco product, weather it is organic or hand-constructed or made for adult consumers. Cigar smoking is addictive and cigar smoke, similar to cigarette smoke, contains toxic and cancer-causing chemicals that are harmful to both smokers and nonsmokers. Cigar smoking causes oral cavity cancers (cancers of the lip, tongue, mouth and throat) and cancers of the larynx, esophagus and lung. There is no safe tobacco product, and no safe level of exposure to tobacco smoke.

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

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

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



COALITION FOR A  
TOBACCO-FREE HAWAII

SB188, SD2 would create a tax exemption for a luxury tobacco product and create a loophole for cigars. The tobacco industry is notorious for taking advantage of loopholes. Specifically, the Coalition is concerned that this bill would have the potential to create a loophole for little cigars and cigarillos which more closely resemble cigarettes and are often flavored and more attractive to youth.

For all the reasons stated above, the Coalition strongly opposes creating a definition for premium cigars. We ask you to remain strong on tobacco control and urge you to hold this bill in committee.

Thank you for the opportunity to testify on this matter.

Jessica Yamauchi, M.A.  
Executive Director



American Cancer Society  
Cancer Action Network  
2370 Nu'uuanu Avenue  
Honolulu, Hawai'i 96817  
808.432.9149  
[www.acscan.org](http://www.acscan.org)

House Committee on Health  
Representative Della Au Belatti, Chair  
Representative Dee Morikawa, Vice Chair

House Committee on Economic Development and Business  
Representative Cliff Tsuji, Chair  
Representative Gene Ward, Vice Chair

Hearing: March 20, 2013; 8:45 a.m.

### **SB 188, SD2 – RELATING TO TAXATION**

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

Thank you for the opportunity to provide testimony in **opposition** of SB 188, SD2, which repeals the definition of large cigars, establishes a new definition for premium cigars, and sets a tax rate of \$.50 per premium cigar.

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

#### A cigar, like any other tobacco product, is proven hazardous to health

From previous testimony, one of the purposes of this measure is to distinguish one tobacco product from another. While the legislature may find this a worthy distinction, ACS CAN would like to remind the committees of the health consequences of cigars, whether premium or not.

Our message is simple. Tobacco, is tobacco, is tobacco. Tobacco products can be separated into many different categories, but regardless it is still remains a tobacco product. Arguing who uses it, how frequently the product is used, or who the product is marketed for doesn't matter – *the long term and devastating health effects of tobacco use doesn't change*. Individuals who smoke cigars significantly increase their chance of developing cancer than a non-smoker. Making it easier and less expensive for people to purchase and use a tobacco product does nothing to protect or promote health.

Cigars, regardless of how the tobacco is grown or processed, contain the same cancer-causing substances as cigarettes and other tobacco products and contain more tobacco due to its size. Because cigars contain more tobacco than cigarettes, and because they often burn for much longer, they give off greater amounts of secondhand smoke. The use of tobacco in any form may also induce nicotine dependence. And lower taxes for certain tobacco products make them easier to afford for young smokers.

We urge the committee to consider all of these issues and the message we send about providing a tax break for a single tobacco product.

Thank you for the opportunity to provide testimony on this issue.



March 19, 2013

TO: Chair Della Au Bellati and Members of the House Committee on Health  
Chair Clift Tsuji and Members of the House Committee on Economic  
Development and Business

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

RE: **SB 188 SD2** - Relating to Taxation  
Hearing Date: March 20, 2013  
Time: 8:45 am

My name is William Goo. I represent the Cigar Association of America, Inc. (CAA). **CAA opposes SB 188 SD2** as drafted.

The purpose of this bill is to help the State collect more tax revenue from the in-state sales of cigars by replacing the ad valorem tax with a flat tax that will arguably help make the local premium cigar industry more competitive. To accomplish this, the bill also proposes to create a new category of "premium cigars".

It is unnecessary and unfair to create a separate category called "premium cigars". Such a distinction would result in large cigars including hand-rolled and flavored cigars which would in every other state be deemed to be premium cigars, but in Hawaii would be taxed at a higher rate. Also, under the language of SD2, the tax on all large cigars other than premium cigars would be increased from 50% to 70% of the wholesale price of the product. CAA is opposed to any increase in this tax rate. This legislation was proposed to create a very specific and targeted tax break for one class of cigar that is both unfair and inappropriate. The legislature should not intervene in the free market by granting a special tax break for one type of cigar manufacturer while putting their competition at a competitive disadvantage by raising their tax rate. The tax should apply equally to **all** large cigars. This could be accomplished by keeping the current definition of a large cigar.

CAA is not opposed to the implementation of a tax cap which appears to be what this bill is intended to do. In states which have implemented a tax cap, the flat tax represents the maximum tax on a large cigar. Under the tax cap concept, the ad valorem rate for large cigars is charged up to the maximum flat tax. In Hawaii, if a tax cap were used, the tax would be the current ad valorem rate of 50% of the wholesale price of a cigar up to \$.50 per cigar. A tax cap will help to encourage local sales in locally owned and operated retail cigar shops. The cap will help make the price for all large cigars more competitive for retailers and discourage consumers from purchasing them by other means.

To the extent that this bill was also meant to address the problem with roll-your-own products, this issue has already been addressed at the federal level. To the extent that there was concern about flavored cigars being an attraction to youths and young adults, there has been no evidence of such activity.

A proposed HD1 encompassing the suggested amendments is attached.

Thank you for considering this testimony.

THE SENATE  
TWENTY-SEVENTH LEGISLATURE, 2013  
STATE OF HAWAII

188  
H.D. 1  
Proposed  
**S.B. NO.**

---

# 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 local premium cigar sellers whose products are made for adult consumers, including cigars produced with Hawaii-grown tobacco, are put at a competitive disadvantage by imposition of a percentage tax. Lower priced cigars can be purchased legally through mail order sales, but few, if any, consumers file usage taxes for mail order cigars. As a result, the State loses tax revenues from reduced local sales and unpaid usage taxes from mail order sales.

The purpose of this Act is to help the State of Hawaii collect more tax revenue from in-state cigar sales by replacing the percentage tax with a flat tax that will help make the local premium cigar industry competitive with mail order cigar businesses.

SECTION 2. 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, sold by the 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;
- and

- (13) An excise tax equal to fifty per cent of the wholesale price of not to exceed 50.00 cents for each large cigar of any length, and 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 3. Statutory material to be repealed is bracketed and stricken. New statutory material is underscored.

SECTION 4. This Act shall take effect on July 1, 2050.

INTRODUCED BY: \_\_\_\_\_

**Report Title:**  
Cigars; Tax

**Description:**  
Repeals the definition of large cigar and adds a new definition of premium cigar. Changes the tax rate on sales of premium cigars. Effective 7/1/2050. (SD2)

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

**morikawa2 - Shaun**

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, March 18, 2013 4:04 PM  
**To:** HLTtestimony  
**Cc:** stayawayray@yahoo.com  
**Subject:** Submitted testimony for SB188 on Mar 20, 2013 08:45AM

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Raymond C Grace	Individual	Comments Only	No

Comments: Senators, I am descended from Hawaiian/Portuguese grandparents and my love of Hawaii and its culture,products, and life is extensive. I purchase many products from coffee to sugar directly from the Islands. Please rethink this tax on cigars as it is a burden we do not need. Thank you...

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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**morikawa2 - Shaun**

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, March 18, 2013 6:05 PM  
**To:** HLTtestimony  
**Cc:** DHCigarman@aol.com  
**Subject:** Submitted testimony for SB188 on Mar 20, 2013 08:45AM

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Dennis A. Huddy	Individual	Comments Only	No

Comments: The current tax on premium cigars is unfair to retailers and consumers in the State. Because of the high rate many consumers have been buying cigars on line. The typical box of cigars come in 20 or 25 count boxes. The current tax system can add \$50-\$100 to the cost of a box of cigars. The proposed tax rate would only add \$10-\$12.50 per box. Many consumers would prefer to purchase locally, but will not pay the current prices with the additional cigar tax. By providing a tax cap per cigar this will increase local sales and revenue to the State.

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**morikawa2 - Shaun**

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 19, 2013 1:15 AM  
**To:** HLTtestimony  
**Cc:** wildtiger81@hotmail.com  
**Subject:** Submitted testimony for SB188 on Mar 20, 2013 08:45AM

**SB188**

Submitted on: 3/19/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Noelle Bothe	Individual	Comments Only	No

Comments: I would like to comment that the cigars that I purchased on my last trip to Maui, made in Kauai, were among the very best that my Dad has ever smoked. He felt that they were better than Cuban cigars. Here is a fantastic product being produced in Hawaii, and must be protected. These cigars are worth the premium price because they are so good! This is just one more terrific product that makes Hawaii so special, and all those wonderful things make me more determined than ever to move there someday when I am able to retire. I love Hawaii! Mahalo.

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**morikawa2 - Shaun**

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, March 18, 2013 3:58 PM  
**To:** HLTtestimony  
**Cc:** mpit4htc@gmail.com  
**Subject:** Submitted testimony for SB188 on Mar 20, 2013 08:45AM

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Michael Patterson	Individual	Oppose	No

Comments: THIS IS SILLY AND ANTI-BUSINESS

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**morikawa2 - Shaun**

---

**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 19, 2013 4:27 AM  
**To:** HLTtestimony  
**Cc:** soteric1952@yahoo.com  
**Subject:** Submitted testimony for SB188 on Mar 20, 2013 08:45AM

**SB188**

Submitted on: 3/19/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Eric Malstrom	Individual	Oppose	No

Comments: This bill is not in the best interests of the tobacco farmers of Hawaii.

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# hawaiiCigar

ASSOCIATION

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

Dear Hawai'i Legislators:

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

Respectfully Submitted,

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



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

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*

For More Information on the Hawaii Cigar Association please visit

**hawaiicigarassociation.org**

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

Respectfully Submitted,

Signature:  Printed Name: SAMUEL ADAMS

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

Street Address: 768 IAUKEA ST City: HONOLULU State: HI

Zip: 96813 Telephone: \_\_\_\_\_ Email Address: SKadams64@gmail.com

Add personal comments here, or attach additional testimony:

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

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Respectfully Submitted,

Signature: Iolani Antonio Printed Name: Iolani Antonio

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

Street Address: 2472 Wai'ōma'o Rd City: Honolulu State: HI

Zip: 96816 Telephone: \_\_\_\_\_ Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature:  Printed Name: John Ashby

Business Name (if applicable): 9

Street Address: 92-712 Nenelea St City: Kapolei State: HI

Zip: 96707 Telephone: 808-672-6357 Email Address: jonee111@hotmail.com

Add personal comments here, or attach additional testimony:

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

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Respectfully Submitted,

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

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

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

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

6162 MAKANILOU

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

HONO

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

HI

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

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

781-6924

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

SCOTT-BLUM@hawaii-cigars.com

Add personal comments here, or attach additional testimony:

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**hawaiicigarassociation.org**

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Respectfully Submitted,

Signature: 

Printed Name: Stanley Boone

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

Street Address: 3107 Kaunoea St

City: Honolulu

State: HI

Zip: 96815

Telephone: 808-732-2941

Email Address: Stanboone@Comcast.net

Add personal comments here, or attach additional testimony:

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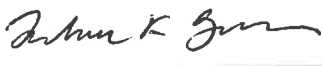
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- Support and protect tax revenue generated from the sale of premium cigars in Hawai'i.

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

Add personal comments here, or attach additional testimony:

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# hawaiiCigar

ASSOCIATION

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Respectfully Submitted,

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

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

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

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

968 Spencer St 202

City: Honolulu

State: HI

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

96822

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

808-224-6343

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

joshvabritten@hawaiiicigar.com

Add personal comments here, or attach additional testimony:

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# hawaiiCigar

ASSOCIATION

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

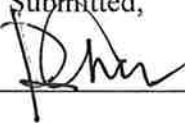
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Respectfully Submitted,

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

Respectfully Submitted,

Signature:  Printed Name: Tabitha Carneiro

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

Street Address: 2888 Ala Iliua #110 City: Honolulu State: HI

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

Add personal comments here, or attach additional testimony:

tcarneiro@hawaii.org

*NOV FEB 2013*

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# hawaiiCigar

ASSOCIATION

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

Respectfully Submitted,

Signature: 

Printed Name: Matthew Casamiro

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

Street Address: 45-103 Kuwakuia Pl.

City: Kaneohe

State: HI

Zip: 96744

Telephone: 230-4678

Email Address: matt@casamiro.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

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

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

Jason Castro Jr.

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

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

520 Lunalilo Plm Rd #8307

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

Honolulu

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

HI

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

96825

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

808372 0765

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

jac1515@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: \_\_\_\_\_

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

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

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

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

**hawaiicigarassociation.org**

# hawaiiCigar

ASSOCIATION

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

Dear Hawai'i Legislators:

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

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

Respectfully Submitted,

Signature: 

Printed Name: Matthew Campbell

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

Street Address: 1559 Thurston Ave #A4 City: Honolulu State: HI

Zip: 96822 Telephone: \_\_\_\_\_ Email Address: Unclematt@gmail.com

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature:  Printed Name: MARVIN CHANG

Business Name (if applicable): R. FIELD WINE CO.

Street Address: 3536 HARDING AVE. City: HONOLULU State: HI

Zip: 96816 Telephone: 735-7368 Email Address: marvinchang@foodland.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: 

Printed Name: Michael Chung

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

Street Address: 333 Market St. #200

City: Honolulu

State: Hi

Zip: 96813

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

Email Address: Mchung808@gmail.com

Add personal comments here, or attach additional testimony:

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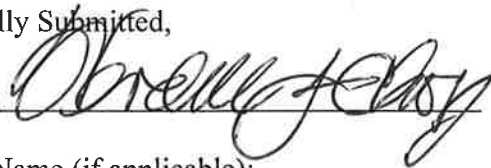
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Respectfully Submitted,

Signature:



Printed Name:

Wendell Choy

Business Name (if applicable):

Street Address:

2318 Seaview Ave

City:

Honolulu

State:

HI

Zip:

96822

Telephone:

218-8304

Email Address:

wchoy@mc.com

Add personal comments here, or attach additional testimony:

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

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

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

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

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

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

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

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Respectfully Submitted,

Signature: James W. Danz Printed Name: JAMES W DANZ

Business Name (if applicable): ISLAND GUITARS

Street Address: 1050 AIA MAUNA ROAD City: HON. State: HI

Zip: 96814 Telephone: 591-2910 Email Address: Aloha@islandguitars.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Aki W. de Leon Printed Name: Aki W. de Leon

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

Street Address: 91-863 Oeniani St. City: Kapolei State: HI

Zip: 96707 Telephone: 808 398 0426 Email Address: akideleon@gmail.com

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

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

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

Dr. Roberto Barreiro de Vez

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

AGRACIG LLC

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

92-100

Waipahu Place

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

Ko Olina/Kapolei

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

HI

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

96707

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

808-371-7759

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

agracig@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

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

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

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

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

91-1037 KAIPALAOA

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

st

EWING BEACH

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

HI

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

96706

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

808 983 9058

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

caralzone74@gmail.

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@msn.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: Les Drent

Business Name (if applicable): Kauai Cigar

Street Address: 6200 B Kawaihau Rd City: Kapa'a State: HI

Zip: 96746 Telephone: 808-822-4495 Email Address: les@bdcoffee.com

Add personal comments here, or attach additional testimony:

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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: \_\_\_\_\_

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

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

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

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

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

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Respectfully Submitted,

Signature:  Printed Name: Tai Erum

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

Street Address: 4962 La Rd. City: Kapaa State: HI

Zip: 96746 Telephone: 626-315-2861 Email Address: TErum@LBDCoffee.co

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Mary Morgan Evans Printed Name: Mary Morgan Evans

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

Street Address: 2609 Date St. #9 City: Honolulu State: HI

Zip: 96826 Telephone: 358-3697 Email Address: \_\_\_\_\_

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Respectfully Submitted,

Signature: J. Fia Printed Name: Jon Fia

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

Street Address: 92-320 Hookili City: Kapolei State: HI

Zip: 96707 Telephone: 808-672-6665 Email Address: jonfia@gmail.com

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Respectfully Submitted,

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

*Elyne Fia*

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

*Elyne Fia*

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

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

*92-320 HOOKILI PL.*

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

*KAPOLEI*

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

*HI*

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

*96707*

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

*6726665*

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

*efia@hawaiiicigar.com*

*com*

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: JAMES FRANCOISE

Business Name (if applicable): A&J PACIFIC, LLC

Street Address: 110 S. Cane St City: WAHIAWA State: HI

Zip: 96786 Telephone: 808 753 2024 Email Address: Jim.francoise@HawaiiCigar.com

Add personal comments here, or attach additional testimony:

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For More Information on the Hawaii Cigar Association please visit

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

# hawaiiCigar

ASSOCIATION

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

Dear Hawai'i Legislators:

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

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

Respectfully Submitted,

Signature: Donald F. Fernelius Printed Name: Donald Fernelius

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

Street Address: 91-069 Parish DR City: Ewa Beach State: HI

Zip: 96706 Telephone: 808-205-1852 Email Address: ferneliusdd@yahoo.com

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature:  Printed Name: Jason Fukuda

Business Name (if applicable): QSI Inc.

Street Address: 2919 Kapiolani Blvd City: Honolulu State: HI

Zip: 96826 Telephone: 739-9463 Email Address: jasonf@times-supermarket.com

Add personal comments here, or attach additional testimony:

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- 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:

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Respectfully Submitted,

Signature:  Printed Name: David Gardin  
Business Name (if applicable): Aloha Care  
Street Address: 1357 Kapiolani # City: HONO State: Hi.  
Zip: 96814 Telephone: \_\_\_\_\_ Email Address: gdavethewave@ad.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: Chester Gumbau

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

Street Address: 91-545 Hulua Pl City: Ewa Beach State: HI

Zip: 96706 Telephone: 295-3149 Email Address: ChesterG@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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- Support and protect tax revenue generated from the sale of premium cigars in Hawai'i.

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:

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

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Respectfully Submitted,

Signature: *R. Leighton Hayashi*

Printed Name: R. LEIGHTON HAYASHI

Business Name (if applicable): Kanai Cigar

Street Address: 726 Maunawaa Ave

City: Maunawaa

State: HI

Zip: 96768

Telephone: 808-357-3858

Email Address: lhayashi@kanai-cigar.com

Add personal comments here, or attach additional testimony:

*Please help the economy and get this under control.*

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

For More Information on the Hawaii Cigar Association please visit

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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: ERIC HAYES

Business Name (if applicable): N/A

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

Zip: 96707 Telephone: \_\_\_\_\_ Email Address: EHAYES@BOBRYANOW.COM

Add personal comments here, or attach additional testimony:

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

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

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

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

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

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

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

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

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

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Respectfully Submitted,

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

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

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

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

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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Respectfully Submitted,

Signature:  Printed Name: Norlan Horita

Business Name (if applicable): Hanapepe's Sushi Co Inc

Street Address: 1520 C Palolo Ave City: Honolulu State: HI

Zip: 96816 Telephone: 729-2560 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Dennis A. Huddy Printed Name: DENNIS A. HUDDY

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

Street Address: 1582 EAMES ST City: WAHIAWA State: HI

Zip: 96706 Telephone: (808) 622-2460 Email Address: DHCIGARMAN@ADL.COM

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: PAULS, JIM

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

Street Address: 1031 maunahi 305 City: Honolulu State: HI

Zip: 96822 Telephone: \_\_\_\_\_ Email Address: jpmalcohal3@yahoo.com

Add personal comments here, or attach additional testimony:

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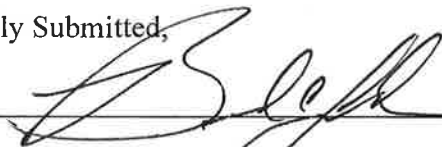
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Respectfully Submitted,

Signature:



Printed Name:

Brandon Jackson

Business Name (if applicable):

Street Address:

PO Box 37123

City:

Honolulu

State:

HI

Zip:

96837

Telephone:

Email Address:

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Nicole KK Jones Printed Name: Nicole KK Jones

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

Street Address: 1617 Clark St. City: Honolulu State: HI

Zip: 96822 Telephone: 489-8972 Email Address: nyogi07@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Samuel T. Jones III Printed Name: Samuel T. Jones III

Business Name (if applicable): Tobacco of Hawaii

Street Address: 512 Atkinson Dr. City: Honolulu State: HI

Zip: 96814 Telephone: 808 954 0504 Email Address: stj386@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:

*Lalaine Kaaui*

Printed Name:

Lalaine Kaaui

Business Name (if applicable):

Street Address:

1079 Luapela Drive

City:

Honolulu

State:

HI

Zip:

96818

Telephone:

330-9794

Email Address:

lalainek@gmail.com

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

**hawaiicigarassociation.org**

# hawaiiCigar

ASSOCIATION

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

Dear Hawai'i Legislators:

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

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

Respectfully Submitted,

Signature: John Kabue Printed Name: John Kabue

Business Name (if applicable): D.O.H

Street Address: 3949 Diamond Ave City: Hon State: HI

Zip: 96815 Telephone: 620 0588 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: 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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• Support and protect tax revenue generated from the sale of premium cigars in Hawai'i.

Respectfully Submitted,

Signature: [Handwritten Signature] Printed Name: KAMUELA KANESHIRU

Business Name (if applicable):

Street Address: 94-344 HOKUALA ST. #116 City: Mililani State: HI

Zip: 96789 Telephone: 808-625-5454 Email Address: b...@bandit-z@yahoo.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: Legis. For public

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

Street Address: 3004 Polopuilani Pl City: Hon State: HI

Zip: 96817 Telephone: 542 7550 Email Address: \_\_\_\_\_

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Respectfully Submitted,

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

*Cathy Kerr*

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

*Cathy Kerr*

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

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

*223 Sondley Dr<sup>w</sup>*

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

*Asheville*

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

*NC*

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

*28805*

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

*828 298 2189*

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

*R3K<sup>err</sup>@aol.com*

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: Randall K. Kerr

Printed Name: Randall K. Kerr

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

Street Address: 223 Sandhury dr.

City: Asherville,

State: N.C.

Zip: 28805

Telephone: 828-799-1728

Email Address: R.Kerr@aol.com

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature:  Printed Name: IAN KIM

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

Street Address: 92-2059 KULHI ST City: KAPOLEI State: HI

Zip: 96707 Telephone: 554-2693 Email Address: SOME\_GUY808@YAHOO.COM

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Respectfully Submitted,

Signature: Lisa Lawson Printed Name: Lisa Lawson

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

Street Address: 3124A Wilcox Ave City: Hon State: Hi

Zip: 96816 Telephone: 221-5803 Email Address: —

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

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

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

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

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

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

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

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

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

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

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

Respectfully Submitted

Signature: 

Printed Name: Christopher C Lee

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

Street Address: 91-222 Kupapaia Place

City: Ewa Beach

State: HI

Zip: 96700

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

Email Address: Batman 097@HawaiiCigar.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: Eric Letan

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

Street Address: 5333 Lili'uokalani Street #1701 City: Honolulu State: HI

Zip: 96818 Telephone: 927-3243 Email Address: erletan@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: TAD LINCE

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

Street Address: 1165 HOLE P #6614 City: Honolulu State: HI

Zip: 96825 Telephone: 808-384-9985 Email Address: mvelchada@hond.com

Add personal comments here, or attach additional testimony:

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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: [Handwritten Signature] Printed Name: Brennan Maika

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

Street Address: 2029 Nuuanu Ave #1407 City: Hon State: HI

Zip: 96817 Telephone: 388-9229 Email Address: Kalanimaika@hotmail.com

Add personal comments here, or attach additional testimony:

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ASSOCIATION

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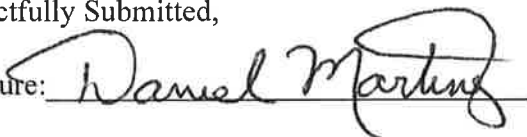
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Respectfully Submitted,

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:

ph1941@AOL.COM

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: MAXIMO PASION

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

Street Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_

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

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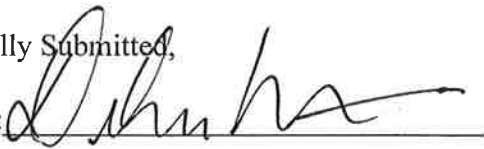
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Respectfully Submitted,

Signature:



Printed Name:

Debra Matier

Business Name (if applicable):

Street Address:

92-1025 D Koio Dr. City: Kapolei State: HI

Zip:

96707

Telephone:

(808) 772-4434

Email Address:

dmatier@hotmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

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

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

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

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

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

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

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

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

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

Add personal comments here, or attach additional testimony:

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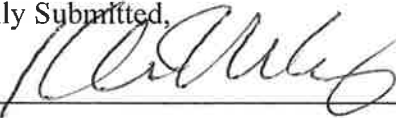
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Respectfully Submitted,

Signature: 

Printed Name: KEVIN MCCARTHY

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

Street Address: 1131 HOOZAN ST #6

City: HONOLULU

State: HI

Zip: 96814

Telephone: 282 5054

Email Address: kmccary84@yahoo.com

Add personal comments here, or attach additional testimony:

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

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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: Melissa McCarty Printed Name: Melissa McCarty

Business Name (if applicable): N/A

Street Address: 161 Ahamaka Rd #102 City: Wahiawa State: HI

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

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

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

# hawaiiCigar

ASSOCIATION

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Respectfully Submitted,

Signature: Bill McDevitt

Printed Name: Bill McDevitt

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

Street Address: 302 MOI PLACE

City: KITAEI

State: HI

Zip: 96753

Telephone: 808-879-3722

Email Address: makula@maui.net

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: John Miranda

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

Street Address: 85-504 Waiawa Valley Rd City: Waianae State: HI

Zip: 96792 Telephone: 265 4100 Email Address: clabsigkaluna@gmail.com

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Respectfully Submitted,

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

A handwritten signature in black ink, appearing to read "Shawna Misi", written over a horizontal line.

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

Shawna Misi

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

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

PO Box 1252

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

Kaunua

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

HI

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

96134

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

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

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Respectfully Submitted,

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

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

Street Address: 94-1027 Wai'aleala St. City: Waipahu State: Hi

Zip: 96797 Telephone: 808 381 8487 Email Address: cigarguyhi@gmail.com

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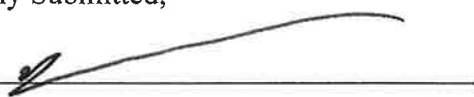
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Respectfully Submitted,

Signature: 

Printed Name: Russ Moore

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

Street Address: 415 South St.

City: Honolulu

State: H.

Zip: 96813

Telephone: 808 291 9993

Email Address: RussKALIA@hawaiiCigar.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: RENEE MURADICA

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

Street Address: 739 HAUSTEN ST. # 804 City: HON State: HI

Zip: 96826 Telephone: 808-783-2225 Email Address: rrmuradica@yahoo.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

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

Printed Name: Curt Nakagawa

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

Street Address: 45-523 Halekua Rd

City: Koneone

State: HI

Zip: 96744

Telephone: 808 3924632

Email Address: ruinorruoutsk8@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

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



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

Kevin T. Nakata

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

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

715 Pihoo St #1001

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

Honolulu

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

HI

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

96814

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

453-0808

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

nakata.kevin@yahoo.com

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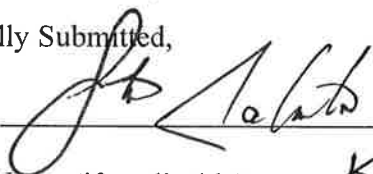
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Respectfully Submitted,

Signature:



Printed Name:

STEVEN NAKATA

Business Name (if applicable):

Kawai Community College

Street Address:

31901 Kaimuali'i Hwy

City:

Pihun

State:

HI

Zip:

96765

Telephone:

808 634 7154

Email Address:

Nakatas@Hawaii.edu

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Respectfully Submitted,

Signature:  Printed Name: RONN NOZOF

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

Street Address: PO BOX 179338 City: HAWAII State: HI

Zip: 96817 Telephone: 306-1189 Email Address: RONNNOZOF@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: Sue Okada

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

Street Address: 3133 Jerves Street City: Lihue State: \_\_\_\_\_

Zip: 96766 Telephone: 808 835 1821 Email Address: sueann@hawaii.edu

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Respectfully Submitted,

Signature: 

Printed Name: Douglass Owens

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

Street Address: 98-208 Aiea Kai Pl City: Aiea State: HI

Zip: 96701 Telephone: 808 484 7509 Email Address: DouglassOwens@gmail.com

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Respectfully Submitted,

Signature: Naomi Owens Printed Name: Naomi Owens

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

Street Address: 98-808 Aiea Kai PL City: Aiea State: HI

Zip: 96701 Telephone: (808) 489 7440 Email Address: ndunhar@gmail.com

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

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

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

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

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

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

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

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

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

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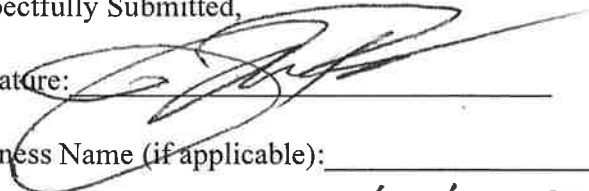
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Respectfully Submitted,

Signature: 

Printed Name: John Parker

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

Street Address: 1137 Hana 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

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

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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: Donna Pennington

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

Street Address: 169 E. Hind Dr. City: Hon. State: HI

Zip: 96821 Telephone: \_\_\_\_\_ Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

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

# hawaiiCigar

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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: \_\_\_\_\_

*RICHARD PEREZ*

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

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

*444 LUNAWAO HALL RD*

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

*HAWAII*

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

*HI*

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

*96925*

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

*808.591.2942*

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

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Respectfully Submitted,

Signature:  Printed Name: Dante Rengil

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

Street Address: 1837 East-West Road City: Honolulu State: HI

Zip: 96822 Telephone: 808-220-3121 Email Address: steve-fatman-00@yahoo.com

Add personal comments here, or attach additional testimony:

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

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

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

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

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

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

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

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

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

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Respectfully Submitted,

Signature: [Handwritten Signature] Printed Name: LYN SALAMANCA

Business Name (if applicable):

Street Address: 94-1298 POLANI ST 20B City: WAIPAHU State: HI

Zip: 96797 Telephone: 676-1076 Email Address: LORILYN@HAWAII.EDU

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Respectfully Submitted,

Signature:  Printed Name: GRETCHEN SANDERS

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

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

Zip: 96707 Telephone: \_\_\_\_\_ Email Address: \_\_\_\_\_

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Respectfully Submitted,

Signature: 

Printed Name: J. W. SCHAUMBUKE

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

Street Address: 1645 Aea Lane

City: Honolulu

State: HI

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

Telephone: 509-670-2150

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

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 JENDEROWSKI

Business Name (if applicable): M + W CARPENTRY

Street Address: 928 Puuomao Pl City: HONOLULU State: HI

Zip: 96825 Telephone: \_\_\_\_\_ Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

Thank you Love IT

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Respectfully Submitted,

Signature:  Printed Name: Robert Shintan

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

Street Address: 701 11<sup>th</sup> Ave City: Honolulu State: \_\_\_\_\_

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

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Respectfully Submitted,

Signature:  Printed Name: Nathan Salipante

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

Street Address: 938 KOHOU ST. City: HONOLULU State: \_\_\_\_\_

Zip: 96817 Telephone: 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: [Handwritten 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

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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

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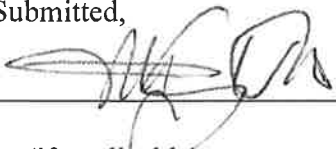
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Respectfully Submitted,

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



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

Michelle Maklonadu Sotelo

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

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

778 WILI WILI #203

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

Honolulu

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

HI

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

96826

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

425 7735169

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

msotelo@duwersandikukata.com

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 KAONOHI ST City: AIEA State: HI

Zip: 96701 Telephone: 808-477-8468 Email Address: CHRIS.STEINHILBER@

USMC.MIL

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Scott Tamayaki

Printed Name: SCOTT TAMAYAKI

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

Street Address: 99-148 MIKALEMI ST

City: AIEA

State: HI

Zip: 96701

Telephone: 808 363-3659

Email Address: SCOTT.TAMAYAKI@AOL.COM

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

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



# hawaiiCigar

ASSOCIATION

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

Dear Hawai'i Legislators:

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

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

Respectfully Submitted,

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

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



TODD TAPPE

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

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

126 Neff St #757

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

Wahiawa

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

HI

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

96786

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

619-339-7447

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

ttappe@gmail.com

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: 

Printed Name: Matthew Timmerman

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

Street Address: 98-1410 Hukihiki St,

City: Peru 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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Respectfully Submitted,

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

*Patrick Tenjoran*

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

*Patrick Tenjoran*

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

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

*46-283 Kahuapaia*

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

*Kaneohe*

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

*HI*

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

*96749*

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

*235 1280*

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

*pd+@hawaiiicigar.com*

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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: VED URATANU

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

Street Address: 1658 Lihohoho City: Honolulu State: HI

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

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Jason M. Uecia Printed Name: JASON UECIA

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

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

Zip: 96706 Telephone: 5420003 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: Eric Vieara

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

Street Address: 99 626 A Haahoe Pl City: Maiea State: HI

Zip: 96701 Telephone: 808 479 2439 Email Address: Vendviera@hawaii.com

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: *[Handwritten Signature]*

Printed Name: DANA E. WARE

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

Street Address: 91-811 OANANUI

City: KAPOHE

State: HI

Zip: 96707

Telephone: 808 357 0909

Email Address: DEWARE@aol.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: ALAN WATAGUCHI

Business Name (if applicable): MASON-McDUFFIE MORTGAGE

Street Address: 1003 BISHOP ST # 450 City: HONOLULU State: HI

Zip: 96813 Telephone: 566-0138 Email Address: AWATAGUCHI@M<sup>M</sup>MACDCORP.COM

Add personal comments here, or attach additional testimony:

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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 Wearren Printed Name: Tasha Wearren

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

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

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

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Respectfully Submitted,

Signature: 

Printed Name: Gregory A. Wheelan

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

Street Address: 445 Seaside Ave #1719

City: Honolulu

State: HI

Zip: 96815

Telephone: 530-409-1033

Email Address: eagle\_7104@yahoo.com

Add personal comments here, or attach additional testimony:

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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: \_\_\_\_\_

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Respectfully Submitted,

Signature: 

Printed Name: Christopher J. Wong

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

Street Address: 1783 Kukele Street

City: Honolulu

State: HI

Zip: 96819

Telephone: (808) 778-9855

Email Address: chris.wang@onipaa.biz

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: AV Printed Name: ANA VANDINIA

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

Street Address: CATEDRAL 350 MI SUR City: ESPEL State: MICARAGUA

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

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

Respectfully Submitted,

Signature: 

Printed Name: DANIEL S. YOSHIKAZUMI JR.

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

Street Address: 45-860 ANOI RD. J City: KANEHE State: HI

Zip: 96744 Telephone: 227-3752 Email Address: DYOSHIKAZUMI@AOL.COM

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: 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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# hawaiiCigar

ASSOCIATION

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

Dear Hawai'i Legislators:

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

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

Respectfully Submitted,

Signature:



Printed Name:

ONOFRE ABAD

Business Name (if applicable):

Street Address:

56 KUNITHI ST #335

City:

KAHULUI

State:

HI

Telephone:

808-382-2516

Email Address:

Like2pokequid@yahoo.com

Add personal comments here, or attach additional testimony:

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# hawaiiCigar

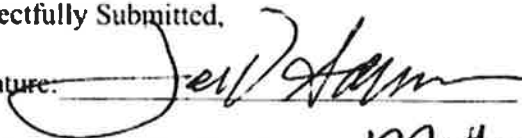
## Petition for Support of a Tax Cap, or Flat Rate Tax on Large and Small Cigars

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

Respectfully Submitted,

Signature: 

Printed Name: Jon Adams

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

Street Address: PO Box 307

City: Kapaau

State: HI

Zip: 96755

Telephone: 889-65730

Email Address: adamsjon31@gmail.com

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

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


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

Respectfully Submitted,

Signature: 

Printed Name: Kim Aloga

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

Street Address: 1090 UKIUI RD

City: WAKAULA

State: HI

96768

Telephone: 2831719

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

Add personal comments here, or attach additional testimony:

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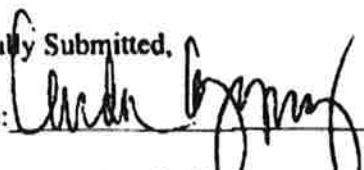
# hawaiiCigar ASSOCIATION

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

Respectfully Submitted,  
 Signature:  Printed Name: Linda Agipay  
 Business Name (if applicable): \_\_\_\_\_  
 Street Address: NAFILI 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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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: [Handwritten Signature] Printed Name: Pranda Akana

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

Street Address: 1023 Hoomaui St City: WAILUKU State: HI

Telephone: 808 281-6734 Email Address: LINDA.AKANA@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:  Printed Name: Leleka Akima

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

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

Telephone: (808) 463-0377 Email Address: lelekaakima@live.com

Add personal comments here, or attach additional testimony:

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# hawaiiCigar

ASSOCIATION

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

Respectfully Submitted,

Signature: Late Akaia Printed Name: Late Akaia

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

Street Address: 1025 Kona St City: Waikoloa State: HI

Telephone: 808 281 6317 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: \_\_\_\_\_

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:

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

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# hawaiiCigar ASSOCIATION

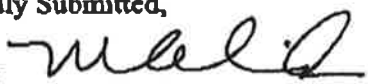
## Petition for Support of a Tax Cap, or Flat Rate Tax on Large Cigars by Amending SB233

Dear Hawai'i Legislators:

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

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

Respectfully Submitted,

Signature:  Date: 9/12/12

Print name: MICHAEL ALMEIDA

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

Add personal comments here, or attach additional testimony:

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

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# hawaiiCigar

ASSOCIATION

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

Respectfully Submitted,

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

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



Jerry B. Atmaguera

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

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

980 Ewa St. #206

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

Wailuku

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

HI

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

808 333 0949

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

maui.e.d@yaho.com

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: 

Printed Name: BRIAN A. AYKROYD

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

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

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

Add personal comments here, or attach additional testimony:

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

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

Respectfully Submitted,

Signature:  Printed Name: Donson P. Balala

Business Name (if applicable): N/A

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

Telephone: 808-385-2084 Email Address: Flygarcia420@aol.com

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

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# hawaiiCigar

ASSOCIATION

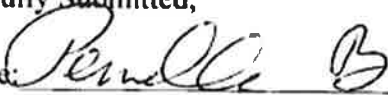
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: Penik Beardley

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

Street Address: 2587 Kokomo Rd City: Haiku 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,

Daniel Bonilla

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



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

Daniel Bonilla

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

AVA Advisors

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

1103 Bishop St

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

Hon

State: HI

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

341-4283

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

Danbonilla1217@gmail.com

Add personal comments here, or attach additional testimony:

Danbonilla1217@gmail.com

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

Respectfully Submitted,

Signature: Gregory Brown Printed Name: Gregory Brown  
 Business Name (if applicable): Soleil & Gaia LTD DBA The Wine Corner  
 Street Address: 149 Hana City: Paia State: HI  
 Telephone: 579.8904 Email Address: maniwinecorner@gmail.com

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature:

*John Bucke*

Printed Name:

*John Bucke*

Business Name (if applicable):

*N/A*

Street Address:

*10 HALILI LANE, LF*

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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- 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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- 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:

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: thebushmaster2@netzero.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

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

Printed Name: CAFLISCH, ERIC R.

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

Street Address: 98630 McANALUA LN 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*

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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 AVE

City: KAHULUI

State: HI

Telephone: 808 753 0669

Email Address: CHAMBERLAIN@GMAIL.COM

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: Isabelle Chainet Printed Name: ISABELLE CHAINET

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

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

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

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

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

# hawaiiCigar

ASSOCIATION

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

Dear Hawai'i Legislators:

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

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

Printed Name: Jessica Chang

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

Street Address: 2812 W. Leleluana Pl. #96706

City: HAIKU

State: HI

Telephone: 269-7934

Email Address: changjessica@yahoo.com

Add personal comments here, or attach additional testimony:

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

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# hawaiiCigar

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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of 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:

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

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

Respectfully Submitted,

Signature: Linda Clark Printed Name: Linda Clark

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

Street Address: 1941 A S Kihoe Rd City: Kihoe State: HI 96753

Telephone: 879-1919 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

**hawaicigarassociation.org**

# hawaiiCigar

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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: 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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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

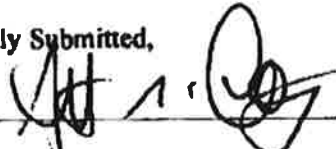
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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:



Printed Name:

Scott Cooley

Business Name (if applicable):

Street Address: 235 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:

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

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[hawaiicigarassociation.org](http://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: 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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# 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: James B Carr

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

Street Address: 4057 ironwood lp City: Honolulu State: hi

Telephone: \_\_\_\_\_ Email Address: light2protect@gmail.com

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

**hawaicigarassociation.org**



# hawaiiCigar

ASSOCIATION

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- 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: JJ K CoCCA

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

Street Address: 2121 Heunahewa Dr City: Wailuku State: Hi

Telephone: 968 357-7177 Email Address: Criptick\_writer@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

**[hawaii cigarassociation.org](http://hawaii cigarassociation.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: \_\_\_\_\_

Date: \_\_\_\_\_

Print name: \_\_\_\_\_

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

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit  
**hawaiicigarassociation.org**

# 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: 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:

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

For More Information on the Hawaii Cigar Association please visit

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

# hawaiiCigar

ASSOCIATION

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- 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: Waipua 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*

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://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: KAWIKA CROWLEY  
Business Name (if applicable): HAWAIIAN SMOKE ALLIANCE.NET  
Street Address: 45-454 Iki Iki Ave City: Kaneohe State: Hi  
Telephone: 381 9031 Email Address: KAWIKC@AOL.COM

Add personal comments here, or attach additional testimony:

~~HA~~  
The Smoke Vote  
.com

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

For More Information on the Hawaii Cigar Association please visit

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

# hawaiiCigar ASSOCIATION

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

Date: June 18, 2012

Dear Hawai'i Legislators:

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

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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: 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:

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

For More Information on the Hawaii Cigar Association please visit

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

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- 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: CHRIS DAVIS

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

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

Telephone: 808-781-1323 Email Address: 808DefBRillatae@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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# hawaiiCigār

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

Respectfully Submitted,

Signature: *R. Delvin* Printed Name: PAVIN DELVIN

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



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

Respectfully Submitted,

Signature: *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:

*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: MARK ALLEN DESMOND

Business Name (if applicable): US NAVY

Street Address: 153 Heritage PRIME

City: DECATUR

State: TX

Telephone: 559-309-1645

Email Address: bronc.n.mel@gmail.com

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

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

For More Information on the Hawaii Cigar Association please visit

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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: KAILUA

State: HI

Telephone: 342 7218

Email Address: RBT.DONOVAN@EMARK.COM

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

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# hawaiiCigar

ASSOCIATION

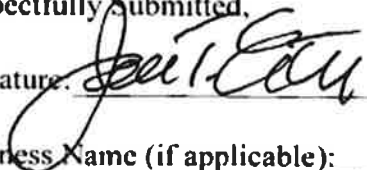
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

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

Respectfully Submitted,

Signature: *David 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: David@hawaii.org

Add personal comments here, or attach additional testimony:

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

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

Respectfully Submitted,

Signature: 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*

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

For More Information on the Hawaii Cigar Association please visit

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

# hawaiiCigar

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

Respectfully Submitted,

Signature: *Peter Factor*

Printed Name: Peter Factor

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

Street Address: 1561 Kamehameha St. City: Honolulu State: HI

Telephone: 945-9274 Email Address: pjfactor@gmail.com

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

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

# hawaiiCigar ASSOCIATION

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

Dear Hawai'i Legislators:

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

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

Respectfully Submitted,

Signature: [Handwritten Signature]

Printed Name: GRAYLO TRACYANA

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

Street Address: 1720 POKI ST

City: HON

State: HI

Zip: 96822

Telephone: 808 428 7945

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

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

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



# hawaiiCigar

ASSOCIATION

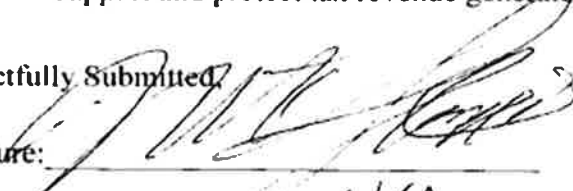
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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: 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:

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

For More Information on the Hawaii Cigar Association please visit

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

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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: \_\_\_\_\_

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:

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

For More Information on the Hawaii Cigar Association please visit

**hawaicigarassociation.org**

**Submit**

# 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: Jason Galt

Printed Name: Jason Galt

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

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

Telephone: 808-348-7868 Email Address: galtj@hawaiiicigar.com

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

**[hawaiicigarassociation.org](http://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: Monaliza Garcia Torres Printed Name: Monaliza Garcia-Torres

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

Street Address: 2295 Elna City: Wahiawa State: HI

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

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

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

For More Information on the Hawaii Cigar Association please visit

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# hawaiiCigar ASSOCIATION

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

Respectfully Submitted,

Signature: *Rachel Ann George*

Printed Name: Rachel Ann George

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

Street Address: 2446 Wai'anae City: Honolulu State: HI

Zip: 96916 Telephone: 927-6754 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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

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 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

**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: Richard A. Gilmore Printed Name: Richard A. Gilmore

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

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

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

Add personal comments here, or attach additional testimony:

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

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# hawaiiCigar

ASSOCIATION

## Petition for Support of a Tax Cap, or Flat Rate Tax on Large 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: *[Handwritten Signature]* Printed Name: *Demilo Gines*

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

Street Address: *928 upaku st* City: *Wailuku* State: *HI*

Telephone: *208 6883* Email Address: *Demilo Gines 808@hi*  
*wailuku.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: Joshua Guerrero SGT/USMA

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

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

Telephone: 420-330-4247 Email Address: JOSHUA.GUERRERO@US.ARMY.MIL

Add personal comments here, or attach additional testimony:

CIGARS HELPED ME WORK THROUGH MY DEPLOYMENT TO AFGHANISTAN.  
HELPED RELAX US AFTER TRAUMATIC EVENTS.

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

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# 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: Lisa Green

Business Name (if applicable): Rodeo General Store Sport

Street Address: 1847 S Kihua Rd City: Kihua State: HI

Telephone: 833 4990 Email Address: locked98d5@myricks.net

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

**hawaiicigarassociation.org**

# 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: TYLER GREEN

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

Street Address: 1720 HANALEI # 400 City: HANALEI State: HI

Telephone: 203 285 0445 Email Address: BEREALAME@HOTMAIL.COM

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

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

# hawaiiCigar

ASSOCIATION

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Respectfully Submitted,

Signature:

*Charlotte Annora*

Printed Name:

*Charlotte Annora*

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

Street Address:

*P.O. Box 1276*

City:

*Puukuu*

State:

*Hi*

Telephone:

*808-269-9227*

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:  Printed Name: David Hall

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

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

Telephone: 787-1198 Email Address: monistayee22@gmail.com

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-9731*  
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:  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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- 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: Yunki Iihama

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

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

Telephone: 450-4668 Email Address: yunki@theuglycrew

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: Paul W. Harrison

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

Street Address: 153 SALK

City: CORLSBORO

State: CA

Telephone: 858-339-9152

Email Address: PHARRISON@GMAIL.COM

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

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# hawaiiCigar ASSOCIATION

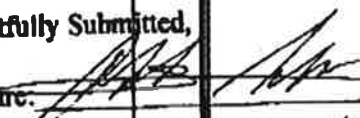
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: Andrew Hanson

Business Name (if applicable): N/A

Street Address: 1429 Lindbergh Apt. 8

City: Honolulu

State: HI

Telephone: N/A

Email Address: clerkhanson@yahoo.com

Add personal comments here, or attach additional testimony:

Please ☺

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: 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:

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

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

Respectfully Submitted,

Signature:  Printed Name: Lejane Hastikizaki

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

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

Telephone: 808 575 9496 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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

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

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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For More Information on the Hawaii Cigar Association please visit

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# hawaiiCigar ASSOCIATION

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

Dear Hawai'i Legislators:

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

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- 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: CARISSA HAYASHI

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

Street Address: 2888 Ala Ikaika St #111 City: HONOLULU State: HI

Telephone: 808 033-3153 Email Address: CARISSA.SAN@GMAIL.COM

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: *Dan Hayashi*

Printed Name: DAN HAYASHI

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

Street Address: 45-228 PAHIKAWA

City: KANELOE

State: HI

Telephone: 235-5440

Email Address: DAN.HAYASHI@HAWAII.PA.COM

Add personal comments here, or attach additional testimony:

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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: \_\_\_\_\_

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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 Herbstman

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

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

City: Lahaina

State: HI

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

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

Add personal comments here, or attach additional testimony:

Taxes are a government's form of slavery  
and legal theft. ~~Ⓢ~~

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- 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: STEPHEN HIGO

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

Street Address: 445A LONG AVE City: KAA State: HI

Telephone: 808-871-5195 Email Address: STEPHEN@HAWAIIICIGARASSOCIATION.ORG

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: \_\_\_\_\_

*(Handwritten Signature)*

SEVEX HIRACHIMA

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

Respectfully Submitted,

Signature:

*Tommy Hollenbeck*

Printed Name:

*Tommy Hollenbeck*

Business Name (if applicable):

*ISLAND BUS SALES*

Street Address:

*P.O. BOX 190756*

City:

*HAWAII*

State:

*HI*

Zip:

*96719*

Telephone:

*808-747-2634*

Email Address:

*tomthebus@aol.com*

Add personal comments here, or attach additional testimony:

*NO NEW TAXES!!*

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

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

Respectfully Submitted,

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

Printed Name: Hideo Horachiro

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

Street Address: P.O. Box 256651

City: HONOLULU

State: HI

Telephone: 808 348 0273

Email Address: Hideo@martinardmacbeth.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:

*David Horen*

Printed Name:

DAVID HOREN

Business Name (if applicable):

D&J landscape & maint

Street Address:

1620 Kewalo St

city:

HNL

State:

HI

Telephone:

808-538-1850

Email Address:

d.horen@hawaiiantel.net

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: Sean Hubbard Printed Name: Sean Hubbard

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

Street Address: 647 Moolo St City: Keolu State: HI

Telephone: 808-315-6029 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: **Matthew M. Hull** Digitally signed by Matthew M. Hull  
DN: cn=Matthew M. Hull, o. hu,  
email=matthull@hotmail.com, c=US  
Date: 2013.01.09 11:57:56 -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!

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**Submit**

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

Respectfully Submitted,

Signature: 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:

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Respectfully Submitted,

Signature: 

Printed Name: RODNEY H. IAP JR.

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

Street Address: 99-546 OHA 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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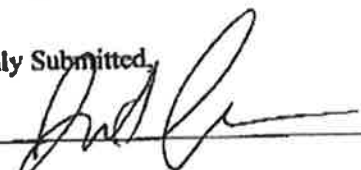
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: Justin Ingram

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

Street Address: 2609 Date St. #9

City: Honolulu

State: HI

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

Email Address: Surftoh@hotmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: Maelani K. Iokepa

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

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

Telephone: 808 292 6922 Email Address: maelani.iokepa@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: Paul A. IRELAND

KOFTINULU

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

Street Address: 1624 Anapuni St

City: Honolulu

State: HI

Telephone: 697-6017

Email Address: pik@hawaii.edu

Add personal comments here, or attach additional testimony:

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

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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- 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: 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: MILK ISHIIKAWA

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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- 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: 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:

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

For More Information on the Hawaii Cigar Association please visit

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

# hawaiiCigar

ASSOCIATION

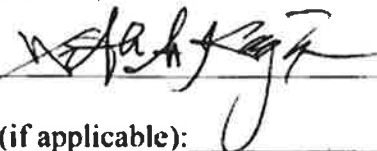
## Petition for Support of a Tax Cap, or Flat Rate Tax on Large and Small Cigars

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

Respectfully Submitted,

Signature:  Printed Name: Nathan Kageyama

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

Street Address: 111 Kaha'ini Beach Road City: Kah State: HI

Telephone: 358 4819 Email Address: nkageyama@hawaii.com

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

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# hawaiiCigar ASSOCIATION


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

Respectfully Submitted,

Signature: 

Printed Name: QAZ KALI

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

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

Telephone: 808-351-2621 Email Address: QAZBNC@gmail.com

Add personal comments here, or attach additional testimony:

*Please leave this petition with retailer for collection, or fax to: 808-822-1*

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**hawaiicigarassociation.org**

# hawaiiCigar ASSOCIATION

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Respectfully Submitted,

Signature: Eddie K. Kan Printed Name: Eddie K. Kan

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

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

Telephone: 272-1839 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: Alana Kamae

Business Name (if applicable): Alana Kamae - Cigars

Street Address: 438 Kuamoo #204

City: Honolulu

State: HI

Zip: 96819

Telephone: 808-578-1954

Email Address: alana.kamae@cigars.co

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: *Charles Kanaka*

Printed Name: Charles Kanaka

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

Street Address: 70 Moku Cir

City: Waipahu

State: HI

Telephone: 808-268-0568

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

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Mikaela Printed Name: Rissa Keala

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

Street Address: 1322 A Nani 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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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: Samuel Keau Printed Name: SAMUEL KEAU

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

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

Telephone: 276-7670 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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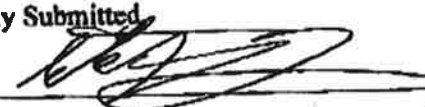
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted

Signature: 

Printed Name: Stephen Kim

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

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

Telephone: 808-636-2447 Email Address: stephenkim808@gmail.com

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: Wayne Hitamura Printed Name: Wayne Hitamura

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

Street Address: 498 Polulani Dr City: Waikuku State: HI

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

Add personal comments here, or attach additional testimony:

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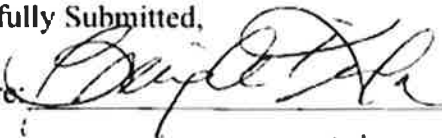
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

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@higgins-

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: 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: *Christy Kozawa* Printed Name: CHRISTY KOZAWA

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

Street Address: 1251 Ulukouia St City: Kaunoi State: HI

Telephone: (808) 265-2663 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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For More Information on the Hawaii Cigar Association please visit

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# hawaiiCigar

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

Respectfully Submitted,

Signature:

*Fene K. Keittas*

Printed Name:

FENE K. KEITTAS

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*

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Respectfully Submitted,

Signature: Roberta S. Kukx

Printed Name: Roberta S. Kukx

Business Name (if applicable): n/a

Street Address: P.O. Box 1940 city: Wailuku State: HI

Telephone: \_\_\_\_\_ Email Address: covercaddy@gmail.com

Add personal comments here, or attach additional testimony:

*Support local products & companies!*

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

For More Information on the Hawaii Cigar Association please visit

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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: Kawai Kuluhua Printed Name: Kawai Kuluhua

Business Name (if applicable): PDS

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

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

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

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

# hawaiiCigar

## ASSOCIATION

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

Dear Hawaii'i Legislators:

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

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

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# hawaiiCigar

ASSOCIATION

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Respectfully Submitted,

Signature:  Printed Name: PAUL KUTSUNA

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

Street Address: 56 AKOLEA ST City: WAILUKU State: HI

Telephone: 808-242-4945 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:

Samuel M. Laca<sup>Laca</sup>

Business Name (if applicable):

N/A

Street Address:

94-1298 Kahunui

City:

Waimanalo

State:

Hi.

Telephone:

(808) 260-0488

Email Address:

slaca@yahoo.com

Add personal comments here, or attach additional testimony:

slaca@yahoo.com

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Respectfully Submitted,

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

Printed Name: Berni L. Linn

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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- 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:

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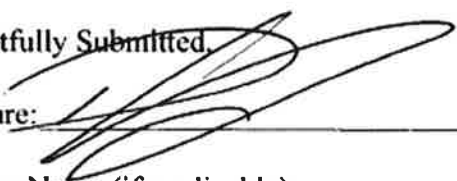
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Respectfully Submitted,

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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## 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: Kahai Lindsey

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

Street Address: 309 Makalahou Loop

City: Wailuku

State: HI

Telephone: 808-447-3419

Email Address: lkahai57@gmail.com

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

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

# hawaiiCigar ASSOCIATION

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

Respectfully Submitted,

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

Printed Name: Hua Jun Ly

Business Name (if applicable): Hunter tour

Street Address: 337 C Punhue PL City: Hon State: Hi

Telephone: 358-2688 Email Address: Hunter-Ben@hotmail.com

Add personal comments here, or attach additional testimony:

*We did pay tax but not that much.*

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

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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 Litman

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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# 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: REBECCA R. LOFGREN

Business Name (if applicable):

RODEO GENERAL STORE SOUTH

Street Address:

1847 S. Kihai Rd City: Kihai State: HI

Telephone:

N/A Email Address: N/A

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

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

Printed Name: GERARD LUPPIN

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

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

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

Add personal comments here, or attach additional testimony:

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

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# hawaiiCigar ASSOCIATION

## 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: \_\_\_\_\_

*Varian Victor Magallano*

Date: \_\_\_\_\_

*6/21/12*

Print name: \_\_\_\_\_

*Varian Victor Magallano*

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

Add personal comments here, or attach additional testimony:

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# hawaiiCigar

ASSOCIATION

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Respectfully Submitted,

Signature: [Signature] Printed Name: Clare Mamura

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

Street Address: 1249 Kalia Rd City: Honolulu State: HI

Telephone: 599-7818 Email Address: clmamura@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: *Hallie Maebet*

Printed Name: Hallie Maebet

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

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

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

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: SHANE MASUNAGA

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

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

Telephone: (808) 218-9815 Email Address: S-DANE568@MSM.COM

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

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

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

*[Handwritten Signature]*

Kyle Matsumoto

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

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

671 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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Respectfully Submitted,

Signature:  Printed Name: Carmine Matsui

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

Street Address: 304 Ima Way City: Honolulu State: HI

Telephone: 572-9665 Email Address: cm

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:

*Danny Matsun*

Printed Name:

*Danny Matsun*

Business Name (if applicable):

*n/a*

Street Address:

*35 Mahalanui St.*

City:

*Waipahu*

State:

*HI*

Telephone:

*808-246-6414*

Email Address:

*Danny.Matsun@pepco.net*

Add personal comments here, or attach additional testimony:

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

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Respectfully Submitted,

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

Business Name (if applicable): RETIRED

Street Address: 1105 Puuana St. City: MAILOWAY State: HI

Telephone: 573-1106 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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

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# hawaiiCigar

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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:

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

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

# hawaiiCigar

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Respectfully Submitted,

Signature: smazbanian

Digitally signed by smazbanian  
DN: cn=smazbanian, o=Hawaii Cigar Association, ou=Hawaii Cigar Association, email=smazbanian@hawaiiicigarassociation.org, c=US  
Date: 2012.02.28 14:28:28 -08'00'

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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**Submit**

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

Respectfully Submitted,

Signature:

*Erik A. McKeon*

Printed Name:

Erik A. McKeon

Business Name (if applicable):

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

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

Add personal comments here, or attach additional testimony:

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

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Respectfully Submitted,

Signature:  Printed Name: Patrick M. McInerney

Business Name (if applicable): IRISH ROSE SALON

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

Telephone: 808-591-7890 Email Address: patrickm@ejl-gc.com

Add personal comments here, or attach additional testimony:

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# hawaiiCigar ASSOCIATION

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

Dear Hawai'i Legislators:

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

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

Respectfully Submitted,

Signature:  Date: 03/02/12

Print name: BOBBI MILLER

Business Name (if applicable): MEYDAY GRAPHICS

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 Hawaii'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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Respectfully Submitted,

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

Printed Name: Mitchem

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

Street Address: 171 1st Ave

City: Waikoloa

State: HI

Telephone: 808-7830

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

Add personal comments here, or attach additional testimony:

JJ Mitchem@gmail.com

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

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

Respectfully Submitted,

Signature:  Printed Name: Dan Miyahira

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

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

Telephone: 375-4080 Email Address: DMiyahira@jmail.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

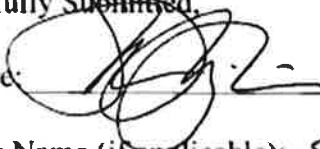
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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:



Printed Name:

Mark Miyahira

Business Name (if applicable):

SWAM (Shirone's Wine & More)

Street Address:

98-1277 Kauhununu st #104

City: Aiea

State: HI

Telephone:

808-487-7926

Email Address:

info@swamwine.com

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

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

# hawaiiCigar ASSOCIATION


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

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

Respectfully Submitted,

Signature: 

Printed Name: Anthony James Morris

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

Street Address: 204 Puuina St

City: Honolulu

State: HI

Telephone: 808 572 2478

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: W. Merton

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

Street Address: 584 Akolea St.

City: Wailuku

State: HI

Telephone: 808-242-7444

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

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: 

Printed Name: Mizota  
TRACY 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

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Respectfully Submitted,

Signature: 

Printed Name: Keith Nakagawa

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

Street Address: 3669-B Woodlawn Dr

City: Honolulu

State: HI

Telephone: (808) 351-6766

Email Address: calabashtheband@yahoo.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: ALVINI KIRIAHINA

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

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

Telephone: 757 3462 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: [Handwritten Signature] Printed Name: CARLETT W. MARINO  
 Business Name (if applicable): MAHE BREWING Co.  
 Street Address: 910 HENOPELELANE City: LAHONA State: HI  
 Telephone: 808-661-6205 Email Address: \_\_\_\_\_

Add personal comments here, or attach additional testimony:

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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:

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

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**Submit**

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Respectfully Submitted,

Signature: Darlene Nishimura Printed Name: Darlene Nishimura

Business Name (if applicable): Martin & MacArthur

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

Telephone: 845-6688 Email Address: darlene@martinandmacarthur.com

Add personal comments here, or attach additional testimony:

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

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Respectfully Submitted,

Signature: [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:

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

For More Information on the Hawaii Cigar Association please visit

**hawaicigarassociation.org**



# hawaiiCigar

ASSOCIATION

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

Respectfully Submitted,

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

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

Street Address: 210 N. WILSON AVE City: PERU State: HI

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

Add personal comments here, or attach additional testimony:

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

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Respectfully Submitted,

Signature: Noah Orin Printed Name: NOAH ORIAN

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

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

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

Add personal comments here, or attach additional testimony:

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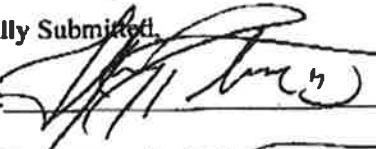
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Respectfully Submitted,

Signature: 

Printed Name: Tiffany Palmer

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

Street Address: 10545 Washington

City: Saint Joseph

State: MO

Zip: 64504

Telephone: (816) 273-2011

Email Address: turbogestimo.claw@hotmail.com

Add personal comments here, or attach additional testimony:



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

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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 Peterson*

Printed Name: Patrick Peterson

Business Name (if applicable): LAVA JAVA COFFEE ROASTERS

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

Telephone: (808) 288-5674 Email Address: 1)PATBY2@AOL.COM

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:



Printed Name:

Robert Pendarvis

Business Name (if applicable):

Pendarvis Manufacturing

Street Address:

1808 N American St

City:

Anaheim

State:

CA

Zip:

92801

Telephone:

303-827-6245

Email Address:

robpen0913@yahoo.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:

Sue Pendarvis

Printed Name:

Sue Pendarvis

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

Street Address:

250 S Rose Dr 59

City:

Placentia

State:

CA

Zip:

92870

Telephone:

303-775-6565

Email Address:

suebob1124@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: 

Printed Name: Dawn C. Porter

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

Street Address: 90 Manaina St City: Pukalani State: HI

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

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

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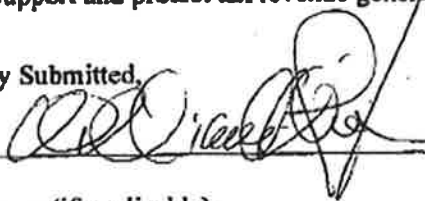
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: WILLIAM P. A. PIETER

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

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

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

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:

*Mel Piliou*

Printed Name:

*Mel Piliou*

Business Name (if applicable):

Street Address:

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

Telephone:

*351-2862*

Email Address:

*mepiliou@yahoo.com*

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

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

# hawaiiCigar

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

Dear Hawai'i Legislators:

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

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

Respectfully Submitted,

Signature: Trevyn Pless  
Digitally signed by Trevyn Pless  
DN: cn=Trevyn Pless, o=LBD Coffee, ou=  
enrollment@hawaii.org, email=  
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*

For More Information on the Hawaii Cigar Association please visit

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

**Submit**

# hawaiiCigar ASSOCIATION

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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 Pallas

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

Street Address: 3602 Pickett

City: Saint Joseph

State: MO

Zip: 64505

Telephone: 816 676 3297

Email Address: Aaron.Craig.Pallas@gmail.com

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

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

# hawaiiCigar

ASSOCIATION

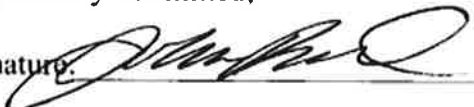
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: John Rebental

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

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

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

947-0755

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: Brenda Rego Printed Name: Brenda Rego

Business Name (if applicable): Wailea Old Blue

Street Address: 120 Keeaunui 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

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: 1942 MAKAKALA Pkwy City: WAILUKU State: HI

Telephone: 808.557.7981 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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- 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: Paul Richards

Printed Name: Paul Richards

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

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

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

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

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

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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: \_\_\_\_\_

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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# hawaiiCigar ASSOCIATION

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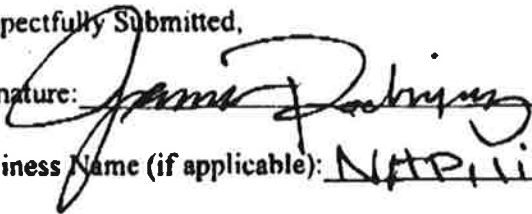
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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:



Printed Name:

JAMES RODRIGUEZ

Business Name (if applicable):

NAPII MARKET

Street Address:

5895 Napili Hwy ST

City:

State:

Telephone:

Email Address:

NAPII MARKET #04  
5005 Napili Hwy Street  
Lanana, HI 96761

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

**hawaicigarassociation.org**

# hawaiiCigar ASSOCIATION

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- 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: 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: CLRTUI@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

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: ANSTIN RODRIGUES

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

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

Telephone: 970-313-7897 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: David Sable Digitally signed by David Sable, o, ou, email=dsable@hawaii.rr.com, c=US Date: 2013.01.07 09:18:28 -1000 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!

*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 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: Cedee Santos Printed Name: Cedee Santos

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

Street Address: 541 Iini way City: Waipahu State: HI

Telephone: 264-2837 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

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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: Mike Seckinger Printed Name: Mike Seckinger

Business Name (if applicable): DHS

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

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

Add personal comments here, or attach additional testimony:

*No taxation without representation!*

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

For More Information on the Hawaii Cigar Association please visit

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

# hawaiiCigār 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: 15 SEPT 12

Print name: JUSTIN BRYANT FLOOD

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

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: \_\_\_\_\_

*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: \_\_\_\_\_

*msk@hawaiicigarclub.com*

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Z. Sim Printed Name: Zenaida Sim

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

Street Address: 1950 Manua 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*

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Respectfully Submitted,

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

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

Street Address: 1121 Pookela City: Makawao State: Hi

Telephone: 281-5682 Email Address: L.S. Bonheur@a-yakmo.com

Add personal comments here, or attach additional testimony:

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

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

Respectfully Submitted,

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

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:

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

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Respectfully Submitted,

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

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

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

EVERYTHING CAN

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

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

PAIA

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

HI

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

808/281-3264

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: Deana Sturman

Business Name (if applicable): Rodco General Store

Street Address: 1847 S K. Kei Rd City: Kihui State: HI

Telephone: (808) 633-4410 Email Address: deana@rodco-generalstore.com

Add personal comments here, or attach additional testimony:

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

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**hawaiicigarassociation.org**

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ASSOCIATION

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

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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:

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

Respectfully Submitted,

Signature: Wade T. Sugimoto

Printed Name: Wade T. Sugimoto

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

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

Telephone: (808) 570-0628 Email Address: wade@blimespower.com

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

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

# hawaiiCigar

ASSOCIATION

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

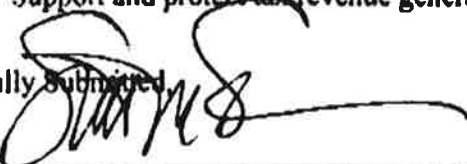
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted

Signature



Printed Name:

SCOTT M SUDA

Business Name (if applicable):

Street Address:

797 MAHEALANI

City:

KIHEE

State:

HI

Telephone:

Email Address:

Add personal comments here, or attach additional testimony:

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Respectfully Submitted

Signature:



Printed Name:

MICHAEL A. TAM

Business Name (if applicable):

MARTIN & MCCARTHER

Street Address:

1815 KANAI ST

City:

HONOLULU

State:

HI 96819

Telephone:

845-6688

Email Address:

michael@martina.mccarthur.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

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

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

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

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

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

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

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

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

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Respectfully Submitted,

Signature: Tom Tanazaka Printed Name: Tom TANAZAKA

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

Street Address: 248 Chua St. City: Kahului State: HI

Telephone: 877-6710 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: \_\_\_\_\_

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

Respectfully Submitted,

Signature: Troy Tanaka Printed Name: Troy Tanaka

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

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

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

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

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

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

*Kenneth TAUAVER*

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

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

*787 PAHUAO PLACE*

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

*MAKAWAO*

State: *HI*

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

*(808) 344-2334*

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

*Ken85649@aol.com*

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Gary Taylor

Printed Name: GARY TAYLOR

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

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

Telephone: 699-5747 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: Robert Tetak

Printed Name: ROBERT TETAK

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

Street Address: 55 3419 POU MAMU City: HAWAII State: HI

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

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Michael Tierney

Printed Name: Michael Tierney

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

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

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

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

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

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

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

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

2295 Elouist

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

Wahiawa

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

HI

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

(808) 822-2289

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

ruben12@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 Ulrich

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

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

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

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Melissa A. Calley

Printed Name: Melissa Calley

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

Street Address: 1089 Uhiy Rd.

City: Makawao

State: HI

96768

Telephone: 573 2527

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

Add personal comments here, or attach additional testimony:

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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

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

Respectfully Submitted,

Signature: Jeffrey Valoria Printed Name: Jeffrey Valoria

Business Name (if applicable): Health Strategy Partners

Street Address: 1049 Kapiolani 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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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

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Respectfully Submitted,

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

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

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

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

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

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

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

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

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

Respectfully Submitted,

Signature: Bruce Villers Printed Name: BRUCE VILLERS

Business Name (if applicable): NONE

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

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

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: 

Printed Name: CRAIG VITALE

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

Street Address: 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](http://hawaiicigarassociation.org)**



# hawaiiCigar ASSOCIATION

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

Dear Hawai'i Legislators:

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

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

Respectfully Submitted,

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

Printed Name: D. HAWAIIAN.COM

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

Street Address: 42-407 KOLEIAU ST

City: KANEOHE 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

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# hawaiiCigar

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

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- 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@pch.com, c=US  
Date: 2013.05.27 10:27:03 -1000

Printed Name: Garrett Ward

Business Name (if applicable): PCH Group

Street Address: 5353 Olopuua 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](http://hawaiicigarassociation.org)**

**Submit**

# hawaiiCigar ASSOCIATION

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

Dear Hawai'i Legislators:

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

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

Respectfully Submitted,

Signature:  Date: 3-2-12

Print name: Guy Wafarui

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

Add personal comments here, or attach additional testimony:

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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

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:

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

For More Information on the Hawaii Cigar Association please visit

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

# hawaiiCigar

ASSOCIATION

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

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

Respectfully Submitted,

Signature:



Printed Name:

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:

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For More Information on the Hawaii Cigar Association please visit

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

# hawaiiCigar

ASSOCIATION

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

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

Respectfully Submitted,

Signature:  Printed Name: TIM A. WILLIAMS

Business Name (if applicable): FULL MOON SWIM INC

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

Telephone: 808 276-2323 Email Address: WILLIAMS.T@HAWAII.RR.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](http://hawaiicigarassociation.org)**

# hawaiiCigar ASSOCIATION

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

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

Respectfully Submitted,

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

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

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

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

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

**hawaiicigarassociation.org**



# hawaiiCigar

ASSOCIATION

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

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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 Palialii St. City: Honolulu State: HI

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

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

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



# hawaiiCigar ASSOCIATION

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

Date: 4, 10, 2012

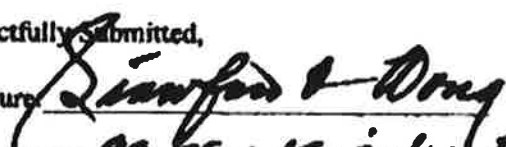
Dear Hawai'i Legislators:

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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:

STANFORD K. WONG

Street Address:

99-7511 Kapiolani Pl.

City:

Volcano

State:

HI

Telephone:

(808) 442-7271

Email Address:

SWONG48@hawaii.crr.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](http://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: Gerald Yacks Printed Name: Gerald Yacks

Business Name (if applicable): Foodland Farms

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

Telephone: 808-269-3020 Email Address: gyacks@excite.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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- 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: MAIKAWOU State: HI

Telephone: 870-1277 Email Address: NIGHTMENEHUNED@AHO.COM

Add personal comments here, or attach additional testimony:

ENOUGH TAXING ON TOBACCO...

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

For More Information on the Hawaii Cigar Association please visit

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

# hawaiiCigar

ASSOCIATION

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

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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: Ryan H. Susskind

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:

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For More Information on the Hawaii Cigar Association please visit

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

# hawaiiCigar

ASSOCIATION

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

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

Respectfully Submitted,

Signature: 

Printed Name: Brad Yokouchi

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

Street Address: 730 Kakaia Pl.

City: Waikua

State: HI

Telephone: 808-385-6539

Email Address: Kenjisan27@hotmail.com

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

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

# hawaiiCigar

ASSOCIATION

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

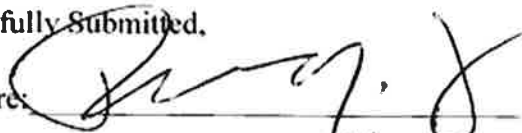
Dear Hawai'i Legislators:

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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 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:

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For More Information on the Hawaii Cigar Association please visit

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

# hawaiiCigar

ASSOCIATION

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

Dear Hawai'i Legislators:

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

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

Respectfully Submitted,

Signature:  Printed Name: Javier Navarrete

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

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

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

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

**hawaiicigarassociation.org**

Bronson Kekūpa‘a Silva

(202) 709-9611  
brksilva@gmail.com

Committee on Health/Committee on Economic Development  
& Business

Wednesday, March 20, 2013

8:45 AM, Conference Room 329, State Capitol

Testimony of Bronson Kekūpa‘a Silva in support of SB 188

Aloha Committee on Health/Committee on Economic Development & Business:

My name is Bronson Kekūpa‘a Silva. I am a voter and resident of Hawai‘i. I truly appreciate the opportunity to address you today as a fellow constituent. I am strongly in favor of Senate Bill 188.

Unlike “large cigar[s]”, which are currently defined under HRS § 245-1, “premium cigar[s]” are a completely handmade product made entirely of natural tobacco leaves. The process of growing, pruning, curing, fermenting, sorting, and rolling natural tobacco leaves is a very skilled handcraft. Additionally, unlike cigarettes and machine-made cigars, premium cigars do not use artificial flavors or additives. It is my belief that the definition of “large cigar”, currently provided under Section 245-1 of the Hawaii Revised Statutes, does not properly define and factor the unique attributes of premium cigars. I support the addition of a new definition of “premium cigar” and the deletion of the definition of “large cigar” under HRS § 245-1 as stated in SB 188.

The State of Hawaii as a whole is moving towards supporting local agriculture and businesses in the hope of fostering a stronger independent local economy. Nevertheless, not all local businesses benefit from this trend. Hawaii’s tobacco shops and premium cigar manufacturer currently face very steep taxes on their tobacco products. In addition to taxes provided by law, Section 245-3 of the Hawaii Revised Statutes imposes an excise tax to 50% of the wholesale price of each cigar. Tourists and local residents who consume premium cigars do recognize the steep prices of premium cigars in Hawai‘i. Tourists purchase competitively priced imported cigars over locally-grown premium cigars. Local Hawai‘i residents often purchase cigars from competitively priced online wholesalers instead of local tobacco shops. I support the purpose of SB 188 in addressing the clear disadvantage that Hawaii’s premium cigar industry currently faces by changing the tax rate on sales of premium cigars under HRS § 245-3.

Thank you very much for the opportunity to testify in support of Senate Bill 188. Please let me know if you have any questions.

Mahalo,

---

Bronson Kekūpa‘a Silva

---



SB188

I agree with the proposed bill. Keep local businessmen in business. People who want premium cigars are going to get them from somewhere and why not keep a larger share of the business in Hawaii.

Doesn't take effect until 2050?

**morikawa2 - Shaun**

---

**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Thursday, March 14, 2013 11:18 PM  
**To:** HLTtestimony  
**Cc:** jrowine@aol.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

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**SB188**

Submitted on: 3/14/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Duane Osato	Individual	Support	No

**Comments:**

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**morikawa2 - Shaun**

---

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**Sent:** Thursday, March 14, 2013 9:04 PM  
**To:** HLTtestimony  
**Cc:** elainedalistan@gmail.com  
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**SB188**

Submitted on: 3/14/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Elaine Dalistan	Individual	Support	No

**Comments:**

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**morikawa2 - Shaun**

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Thursday, March 14, 2013 9:22 PM  
**To:** HLTtestimony  
**Cc:** Ernestwearren@gmail.com  
**Subject:** Submitted testimony for SB188 on Mar 20, 2013 08:45AM

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**SB188**

Submitted on: 3/14/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Ernest Wearren	Individual	Support	No

Comments: Thank you for the opportunity to comment on SB188. This bill is crucial to the survival of Hawaiian small businesses that sell premium cigars and manufacturers/growers who make and distribute Hawaiian cigars. Did you know that there are cigars produced by Hawaiian companies? If you do not cap taxes on premium cigars at 50 cents it would destroy this industry in Hawaii and the jobs associated with it will be lost. Hawaiian's would lose yet another opportunity to earn a living. Excessive taxes does not save lives. Without the 50 cent tax cap, consumers will simple order their cigars from mainland companies online to avoid taxes. If you don't cap taxes, Hawaii is the only loser in the equation--Hawaiian small businesses who sell premium cigars, the Hawaiian companies that make them, and the Hawaiian government who would lose all tax revenue to mainland suppliers. Please save the opportunities created by the Hawaii premium cigar industry--pass SB 188, cap premium cigar taxes at 50 cent, and create jobs! Thank you, Ernest Wearren 126 Aikahi Loop Kailua, HI 96734

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**morikawa2 - Shaun**

---

**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Friday, March 15, 2013 8:55 AM  
**To:** HLTtestimony  
**Cc:** fred@ejlounge.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

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**SB188**

Submitted on: 3/15/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Fred Remington	Individual	Support	No

**Comments:**

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**morikawa2 - Shaun**

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**Sent:** Friday, March 15, 2013 6:05 AM  
**To:** HLTtestimony  
**Cc:** harumi@mejirographics.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

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**SB188**

Submitted on: 3/15/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Harumi Kobayashi	Individual	Support	No

**Comments:**

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**morikawa2 - Shaun**

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**From:** mailinglist@capitol.hawaii.gov  
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**To:** HLTtestimony  
**Cc:** jasonfukeda@yahoo.com  
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**SB188**

Submitted on: 3/15/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Jason Fukeda	Individual	Support	No

**Comments:**

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**Sent:** Friday, March 15, 2013 6:42 AM  
**To:** HLTtestimony  
**Cc:** mistermark1964@rocketmail.com  
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**SB188**

Submitted on: 3/15/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Mark Findley	Individual	Support	No

**Comments:**

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**Sent:** Friday, March 15, 2013 10:32 AM  
**To:** HLTtestimony  
**Cc:** matthew\_flogstad@yahoo.com  
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**SB188**

Submitted on: 3/15/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Matt Flogstad	Individual	Support	No

**Comments:**

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**SB188**

Submitted on: 3/15/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Michael Levin	Individual	Support	No

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**SB188**

Submitted on: 3/15/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Rebecca Hayashi	Individual	Support	No

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**Cc:** skadams64@gmail.com  
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**SB188**

Submitted on: 3/15/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Samuel Adams	Individual	Support	No

**Comments:**

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**To:** HLTtestimony  
**Cc:** shrevewt@yahoo.com  
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**SB188**

Submitted on: 3/15/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
William Shreve	Individual	Support	No

**Comments:**

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**Sent:** Monday, March 18, 2013 2:11 AM  
**To:** HLTtestimony  
**Cc:** Ging293@yahoo.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Amnadh Hamilton	Individual	Support	No

Comments:

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**Sent:** Monday, March 18, 2013 10:28 AM  
**To:** HLTtestimony  
**Cc:** stog75@yahoo.com  
**Subject:** Submitted testimony for SB188 on Mar 20, 2013 08:45AM

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Brandon Chong	Individual	Support	No

Comments: I commend the State Legislature on this piece of legislation in redefining the definition and acknowledgement of premium cigars. By this legislation, the State has set an acceptable taxation structure to consumers and indirectly allowed local cigar merchants to remain relevant.

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**Sent:** Sunday, March 17, 2013 11:29 PM  
**To:** HLTtestimony  
**Cc:** d\_acain@yahoo.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/17/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Dominic Acain	Individual	Support	No

Comments:

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**Sent:** Sunday, March 17, 2013 10:02 PM  
**To:** HLTtestimony  
**Cc:** ferneliusdd@yahoo.com  
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**SB188**

Submitted on: 3/17/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Donald Fernelius	Individual	Support	No

Comments:

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**Sent:** Sunday, March 17, 2013 7:46 PM  
**To:** HLTtestimony  
**Cc:** ogBurn808@hotmail.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/17/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
David Tavares	Individual	Support	No

Comments:

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**Sent:** Monday, March 18, 2013 6:19 AM  
**To:** HLTtestimony  
**Cc:** glewis@mcclone.net  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Gabriel Lewis	Individual	Support	No

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, March 18, 2013 7:41 AM  
**To:** HLTtestimony  
**Cc:** gregory.sylvester@hawaiiantel.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
gregory sylvester	Individual	Support	No

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, March 18, 2013 10:36 AM  
**To:** HLTtestimony  
**Cc:** dabigkaluna@gmail.com  
**Subject:** Submitted testimony for SB188 on Mar 20, 2013 08:45AM

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
John Kaluna Miranda	Individual	Support	No

Comments: If passed this may keep more cigar sales local, by limiting the tax on a single premium cigar to 50 cents. This may also help our island cigar retailers to be more competitive with online cigar retailers in the mainland, and continue to grow local small businesses by keeping more business in Hawai'i.

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**Sent:** Sunday, March 17, 2013 10:05 PM  
**To:** HLTtestimony  
**Cc:** johnathon.g.myers@gmail.com  
**Subject:** Submitted testimony for SB188 on Mar 20, 2013 08:45AM

**SB188**

Submitted on: 3/17/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Johnathon Myers	Individual	Support	No

Comments: This bill is important to the revenue of the State of Hawaii. If this bill is not passed you will essentially force customers and consumers to make online purchases bringing zero revenue into the State of Hawaii. If the bill passes you will notice an exponential increase in consumer purchases from local vendors.

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, March 18, 2013 5:58 AM  
**To:** HLTtestimony  
**Cc:** thasugarbear@hotmail.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Leroy Woods Jr	Individual	Support	No

Comments:

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Ladies and Gentlemen,

I support this change in the taxation. I do believe that the majority of the premium cigars are now being bought out of state. I believe this could be groundbreaking for the State of Hawaii.

I love cigars and a lot of my friends are cigar enthusiasts who will try one locally then buy the rest of their supply from the internet. The average cost of a box (20) of premium cigars that I prefer is about \$140 (\$7.00 a cigar) at manufacturer's suggested retail price (msrp). Which means with the retailer's keystone mark-up would cost them \$70. The current system would make that box of premium cigars \$175 when you include the 50% tax on wholesale, which also doesn't take into account the shipping of \$10 per box from the manufacturers in the mainland which makes it \$185. Add the additional state excise tax and the total is \$193.75 (\$9.69 per cigar). Many of the internet cigar sellers use a smaller mark-up and the savings from them are more than the \$53.75 difference that the local retailers would have to charge. If this change is made, the box of cigars would total (with shipping and taxes) \$167.55 (\$8.38 per cigar). This is about \$26 less than what would have been previously paid.

I can live with some taxes on my cigars but with it being \$53.75 on my cigars, it almost forces me to go to the internet and buy on-line. If the current changes to the taxes take place I believe more cigar smokers will buy locally which will result in increased revenue both for the retailers and the State.

With this, I support the changes to SB188.

Mark Miyahira

Voter, tax payer and cigar smoker



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**To:** HLTtestimony  
**Cc:** palkire@hotmail.com  
**Subject:** Submitted testimony for SB188 on Mar 20, 2013 08:45AM

**SB188**

Submitted on: 3/16/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Paul Alkire	Individual	Support	No

Comments: I support the \$.50 tax per premium cigar. It is fair and would encourage cigar smokers to buy locally as opposed to buying on line. Its a win win for all. Please use common sense when considering this bill. Aloha Paul

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**To:** HLTtestimony  
**Cc:** humpy333@hotmail.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Damien Kahaulelio	Individual	Support	No

Comments:

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**Sent:** Monday, March 18, 2013 3:05 PM  
**To:** HLTtestimony  
**Cc:** edwardpope@att.net  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Edward T Pope	Individual	Support	No

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**To:** HLTtestimony  
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**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Frank Storch	Individual	Support	No

Comments: I want to support this bill because it will support more local retail business transactions. Presently to avoid a significant tax, high end cigars are ordered from the mainland. This creates negative impact on our business and tax revenue. Retail forced outside of HI - result in no taxes for HI. Establishing a fixed tax of \$.50 each (still significant amount per smoke) will support local business and give the State tax revenue.

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**To:** HLTtestimony  
**Cc:** gunch23@gmail.com  
**Subject:** Submitted testimony for SB188 on Mar 20, 2013 08:45AM

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Gunther Weamire	Individual	Support	No

Comments: I support this bill. It helps keep both retail and tax dollars in our state rather than spent online and out of state.

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**To:** HLTtestimony  
**Cc:** jesilva@gmail.com  
**Subject:** Submitted testimony for SB188 on Mar 20, 2013 08:45AM

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
JORDAN SILVA	Individual	Support	No

Comments: I support this bill, as I believe that a flat tax would be fair on premium cigars. Premium cigars are hand rolled, they are already sold at a premium price, and an increased tax would make our local businesses MUCH less competitive to their online competitors, who don't need to add this tax. I prefer to buy local. I enjoy visiting our local shops and have not made an online cigar purchase in the last year despite much higher prices. Currently, it is worth the experience of the shop visit, but that can only go so far. Increasing the already high tax (top 5 in the nation) simply puts local businesses in a worse position in the market.

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**Sent:** Monday, March 18, 2013 2:48 PM  
**To:** HLTtestimony  
**Cc:** kkbundy\_2000@yahoo.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Keith Nakaganeke	Individual	Support	No

Comments:

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**Sent:** Monday, March 18, 2013 2:58 PM  
**To:** HLTtestimony  
**Cc:** michael@martinandmacarthur.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Michael Tam	Individual	Support	No

Comments:

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**morikawa2 - Shaun**

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, March 18, 2013 3:02 PM  
**To:** HLTtestimony  
**Cc:** russyama@gmail.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Russell Yamauchi	Individual	Support	No

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, March 18, 2013 2:23 PM  
**To:** HLTtestimony  
**Cc:** tai1983@gmail.com  
**Subject:** Submitted testimony for SB188 on Mar 20, 2013 08:45AM

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Tai Erum	Individual	Support	No

Comments: Dear Representatives, My name is Tai Erum, and I work for the Kauai Cigar Company. As someone whose career and consumer decisions are greatly affected by the laws of our State Government, I would like to personally submit testimony in support of SB188. I do not write this support testimony on behalf of my company, but as a State of Hawaii tax paying premium cigar consumer. As a premium cigar enthusiast/hobbyist, this issue means more to me than just a matter of employment as the current tax situation affects my consumer decisions. I always do my best to buy within Hawaii to support our local economy, friends, colleagues and ohana, but with the current tax situation I feel almost encouraged to find out of State sources for premium cigars. The temptation for me is avoidable since I do have relations with so many cigar retailers in Hawaii, but I do know people living in Hawaii who solely purchase their premium cigars from outside of Hawaii to save money, and with the current no cap 50% wholesale tax, the savings can be quite large on a quality box of cigars. In fact, I have heard from multiple cigar smoking Hawaii visitors that when they come to Hawaii, they make sure to bring cigars with them versus purchasing them in Hawaii. For me, it's a matter of awareness. There is a big difference between a hand rolled premium cigar and any other tobacco product, and I find that most people will usually recognize the difference if they take a moment to consider it. Thank you for logically considering the current large premium cigar tax situation. Mahalo for your consideration. Tai Erum

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, March 18, 2013 3:30 PM  
**To:** HLTtestimony  
**Cc:** willparrot@yahoo.com  
**Subject:** Submitted testimony for SB188 on Mar 20, 2013 08:45AM

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Gary Williams	Individual	Support	No

Comments: In total support of the bill. This is a great local product.

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, March 18, 2013 3:33 PM  
**To:** HLTtestimony  
**Cc:** igor@balancesoft.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Igor Elbert	Individual	Support	No

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, March 18, 2013 3:51 PM  
**To:** HLTtestimony  
**Cc:** jmattmeyer@gmail.com  
**Subject:** Submitted testimony for SB188 on Mar 20, 2013 08:45AM

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Joseph M. Meyer	Individual	Support	No

Comments: As a cigar lover I would like to help support the local cigar distributers. As of now I mostly shop online because of the price difference. If the local companies can be be competitive I would definitely shop locally. Mahalo

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, March 18, 2013 3:37 PM  
**To:** HLTtestimony  
**Cc:** mike.cammarata.7@facebook.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Mike Cammarata	Individual	Support	No

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, March 18, 2013 3:35 PM  
**To:** HLTtestimony  
**Cc:** titleist65@gmail.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Mark Harper	Individual	Support	No

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, March 18, 2013 3:40 PM  
**To:** HLTtestimony  
**Cc:** raymondgomez@hotmail.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Raymond Gomez	Individual	Support	No

Comments:

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**Sent:** Monday, March 18, 2013 3:27 PM  
**To:** HLTtestimony  
**Cc:** wchoy@mac.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Wendell Choy	Individual	Support	No

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, March 18, 2013 4:12 PM  
**To:** HLTtestimony  
**Cc:** Luisvssn771@yahoo.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Luis Villaseñor	Individual	Support	No

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, March 18, 2013 4:18 PM  
**To:** HLTtestimony  
**Cc:** tom@greenwellfarms.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Thomas Greenwell	Individual	Support	No

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, March 18, 2013 4:32 PM  
**To:** HLTtestimony  
**Cc:** agracig@gmail.com  
**Subject:** Submitted testimony for SB188 on Mar 20, 2013 08:45AM

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Dr. Roberto Barreiro	Individual	Support	Yes

Comments: This bill is extremely important to bring investments, revenue and jobs in agriculture to the State of Hawaii. It will also make Hawaii's farmers more competitive against foreign competitors. As my representative, please consider voting to pass this bill. Thank you!

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March 18, 2013

Individual Testimony of Support of SB188  
Title: RATING TO TAXATION  
Re: Tobacco and Premium Cigar Taxation

I am in support of SB188, RELATING TO TAXATION, with regards to premium cigars. I, Alan Kane, support this bill in hopes that it will give local business the edge to be competitive with online/mail purchases of cigars. My support is also in hope that this bill will be one of the many ways to keep money in state.

My regards,

Alan Kane

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, March 18, 2013 10:39 PM  
**To:** HLTtestimony  
**Cc:** bodil.holst@uib.no  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Bodil Holst	Individual	Support	No

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, March 18, 2013 7:47 PM  
**To:** HLTtestimony  
**Cc:** makule@maui.net  
**Subject:** Submitted testimony for SB188 on Mar 20, 2013 08:45AM

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Bill Medeiros	Individual	Support	No

Comments: I support the definition of premium cigars and setting the tax for these products at fifty cents apiece. This will help make local growers and sellers of premium cigars better able to compete against online retailers, thereby protecting businesses and jobs in Hawai`i and increasing tax revenue for the state. Premium cigars are marketed to adults and these cigars, due their higher cost and the care needed to humidify and store them after purchase, are not a primary choice of new smokers. Furthermore, health issues are based more on the quantity of tobacco products used and not on the wholesale value of these products, therefore, a "per item" tax is fairer and represents a direct nexus to the product consumption. Thank you for the opportunity to submit testimony.

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, March 18, 2013 9:36 PM  
**To:** HLTtestimony  
**Cc:** christopher.burke1337@gmail.com  
**Subject:** Submitted testimony for SB188 on Mar 20, 2013 08:45AM

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Christopher BurkeMcCandless	Individual	Support	No

Comments: I strongly support this measure. I buy the vast majority my cigars online or have a friend buy them in another state and ship them to me because it is significantly cheaper. Changing the tax will allow me to choose to buy from local retailers and help support the local economy instead of forcing me to buy from other places as I previously mentioned.

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**Sent:** Tuesday, March 19, 2013 3:30 AM  
**To:** HLTtestimony  
**Cc:** chris.hintz13@gmail.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/19/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Christopher Hintz	Individual	Support	No

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 19, 2013 5:50 AM  
**To:** HLTtestimony  
**Cc:** carissasan@gmail.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/19/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Carissa Hayashi	Individual	Support	No

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 19, 2013 6:21 AM  
**To:** HLTtestimony  
**Cc:** ch.thometz@hawaiiantel.net  
**Subject:** Submitted testimony for SB188 on Mar 20, 2013 08:45AM

**SB188**

Submitted on: 3/19/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Chris Thometz	Individual	Support	No

Comments: Let's support local ag businesses... please pass this bill

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**Sent:** Tuesday, March 19, 2013 3:13 AM  
**To:** HLTtestimony  
**Cc:** dlajoie@ivacorm.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/19/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Denis Lajoie	Individual	Support	No

Comments:

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**Sent:** Tuesday, March 19, 2013 8:15 AM  
**To:** HLTtestimony  
**Cc:** dmiyahira@gmail.com  
**Subject:** Submitted testimony for SB188 on Mar 20, 2013 08:45AM

**SB188**

Submitted on: 3/19/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Dan Miyahira	Individual	Support	No

Comments: The new definition will allow Hawaii's retailers to compete with the online retailers. With the tax cap, retail prices will be lower and will encourage consumers to buy locally, supporting Hawaii's local businesses.

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**Sent:** Tuesday, March 19, 2013 7:09 AM  
**To:** HLTtestimony  
**Cc:** shamu902000@yahoo.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/19/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Dante Rengiil	Individual	Support	No

Comments:

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**Sent:** Monday, March 18, 2013 8:01 PM  
**To:** HLTtestimony  
**Cc:** dstahl2@prodigy.net  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Denise Stahl	Individual	Support	No

Comments:

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**Sent:** Monday, March 18, 2013 7:49 PM  
**To:** HLTtestimony  
**Cc:** doctortlv@gmail.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Dr Thomas Garetto	Individual	Support	No

Comments:

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**Sent:** Monday, March 18, 2013 4:57 PM  
**To:** HLTtestimony  
**Cc:** gigidrent@gmail.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Gigi Drent	Individual	Support	No

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 19, 2013 6:56 AM  
**To:** HLTtestimony  
**Cc:** siddhartha420@gmail.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/19/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Hector Gonzales	Individual	Support	No

Comments:

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**Sent:** Tuesday, March 19, 2013 5:56 AM  
**To:** HLTtestimony  
**Cc:** harris.leven@gmail.com  
**Subject:** Submitted testimony for SB188 on Mar 20, 2013 08:45AM

**SB188**

Submitted on: 3/19/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Harris S. Leven	Individual	Support	No

Comments: A number of years ago I was introduced to Kauai Cigars and was delighted to find a domestic product that was as good as, or better than, comparable Dominican or Nicaraguan products, albeit slightly more expensive. Then, several years ago I saw that in a commendable effort to deter the use of tobacco products by the youth of the islands, the Legislature imposed additional tobacco taxes without distinguishing between products that are attractive to, and often targeted at, young people and premium products, like quality cigars, that are not. My understanding is the SB188 will help resolve the taxation inequity imposed on the state's farmers and developing cigar industry, and I support the bill. Thank you for considering my comments.

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**morikawa2 - Shaun**

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, March 18, 2013 11:33 PM  
**To:** HLTtestimony  
**Cc:** jabuan@hawaii.edu  
**Subject:** Submitted testimony for SB188 on Mar 20, 2013 08:45AM

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Jonathan Abuan	Individual	Support	No

Comments: keep cigar business local by helping keep the prices down. if local businesses prices are more competitive with online retailers, local money would stay here.

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 19, 2013 3:20 AM  
**To:** HLTtestimony  
**Cc:** julienne.buxton@verizon.net  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/19/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Julienne Buxton	Individual	Support	No

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 19, 2013 7:50 AM  
**To:** HLTtestimony  
**Cc:** johnbunten@sargentres.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/19/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
John Bunten	Individual	Support	No

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 19, 2013 2:40 AM  
**To:** HLTtestimony  
**Cc:** j\_scott\_foster@hotmail.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/19/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
James Foster	Individual	Support	No

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, March 18, 2013 9:39 PM  
**To:** HLTtestimony  
**Cc:** surftoh@hotmail.com  
**Subject:** Submitted testimony for SB188 on Mar 20, 2013 08:45AM

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Justin Ingram	Individual	Support	No

Comments: I am writing in support of SB 188. If SB 188 is enacted, the State of Hawaii will see increased sales of Premium Cigars which will increase revenue for the state. Premium Cigars are enjoyed by adults well over the age of 18 who select products via the internet if they cannot find competitive prices locally. Currently the majority of Premium Cigars consumed locally are purchased from other states. SB 188 encourages Hawaii consumers to purchase Premium cigars through local retailers rather than on-line. Overall, SB 188 encourages local consumers to shop locally for their Premium Cigars rather than on-line, generating increased tobacco taxes and sales taxes for the state. Further, this bill distinguishes between Premium Cigars and flavored/machine-made cigars that may appeal to younger consumers. Thank you, Justin Ingram

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**Sent:** Tuesday, March 19, 2013 2:14 AM  
**To:** HLTtestimony  
**Cc:** Jpjanda@gmail.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/19/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
John Janda	Individual	Support	No

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, March 18, 2013 8:15 PM  
**To:** HLTtestimony  
**Cc:** jonkalk77@gmail.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Jon Kalk	Individual	Support	No

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 19, 2013 4:45 AM  
**To:** HLTtestimony  
**Cc:** jay@jaymoore.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/19/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
jay moore	Individual	Support	No

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, March 18, 2013 10:01 PM  
**To:** HLTtestimony  
**Cc:** konaking@live.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Jeff Stevens	Individual	Support	No

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, March 18, 2013 4:52 PM  
**To:** HLTtestimony  
**Cc:** FineArtofMassage@aol.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
John Wheatley	Individual	Support	No

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 19, 2013 4:28 AM  
**To:** HLTtestimony  
**Cc:** Kaarendrent@yahoo.com  
**Subject:** Submitted testimony for SB188 on Mar 20, 2013 08:45AM

**SB188**

Submitted on: 3/19/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
KAAREN Drent	Individual	Support	No

Comments: Please support your farmers.

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, March 18, 2013 4:37 PM  
**To:** HLTtestimony  
**Cc:** bandet\_z@yahoo.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Kamuela Kaneshiro	Individual	Support	No

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, March 18, 2013 5:06 PM  
**To:** HLTtestimony  
**Cc:** knakamura@abcstores.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Kirk Nakamura	Individual	Support	No

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 19, 2013 5:08 AM  
**To:** HLTtestimony  
**Cc:** kweintrub@gmail.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/19/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Kenneth Weintrub	Individual	Support	No

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, March 18, 2013 5:47 PM  
**To:** HLTtestimony  
**Cc:** fred88@cht.com.tw  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
LIN TZU FENG	Individual	Support	No

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 19, 2013 4:51 AM  
**To:** HLTtestimony  
**Cc:** matthew\_flogstad@yahoo.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/19/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Matt Flogstad	Individual	Support	No

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, March 18, 2013 5:17 PM  
**To:** HLTtestimony  
**Cc:** mdg@cpshi.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Mike Goodnight	Splash Cafe on Kauai	Support	No

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 19, 2013 5:47 AM  
**To:** HLTtestimony  
**Cc:** mike@nudd.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/19/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Mike Nudd	Individual	Support	No

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 19, 2013 3:48 AM  
**To:** HLTtestimony  
**Cc:** dypackingpeggy@Yahoo.cn  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/19/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Peggy hoo	Individual	Support	No

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 19, 2013 3:25 AM  
**To:** HLTtestimony  
**Cc:** prwarner@comcast.net  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/19/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Paul Warner	Individual	Support	No

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, March 18, 2013 5:29 PM  
**To:** HLTtestimony  
**Cc:** owenrich@comcast.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Richard Owen	Individual	Support	No

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 19, 2013 12:19 AM  
**To:** HLTtestimony  
**Cc:** ricky.turner@earthlink.net  
**Subject:** Submitted testimony for SB188 on Mar 20, 2013 08:45AM

**SB188**

Submitted on: 3/19/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Ricky Turner	Individual	Support	No

Comments: Although I am not a resident of Hawaii I do support the increase in any type of tobacco tax which keeps the other taxes from being raised. This would increase the chances of my family visiting your great state more often.

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, March 18, 2013 6:40 PM  
**To:** HLTtestimony  
**Cc:** weigeljr@gmail.com  
**Subject:** Submitted testimony for SB188 on Mar 20, 2013 08:45AM

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Rodney V Weigel	Individual	Support	No

Comments: It's time for a great cigar to come out of Hawaii just as coffee does now.

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, March 18, 2013 4:52 PM  
**To:** HLTtestimony  
**Cc:** sandylg05@yahoo.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
sandy griffiths	Individual	Support	No

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, March 18, 2013 6:43 PM  
**To:** HLTtestimony  
**Cc:** stephaniehover@gmail.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Stephanie Hover	Individual	Support	No

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, March 18, 2013 7:51 PM  
**To:** HLTtestimony  
**Cc:** stj386@gmail.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Samuel T. Jones III	Individual	Support	Yes

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, March 18, 2013 5:55 PM  
**To:** HLTtestimony  
**Cc:** stacy\_mallory08@me.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Stacy Mallory	Individual	Support	No

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, March 18, 2013 5:20 PM  
**To:** HLTtestimony  
**Cc:** sross@billingsclinic.org  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Scott Ross	Individual	Support	No

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 19, 2013 2:16 AM  
**To:** HLTtestimony  
**Cc:** steveacm@msn.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/19/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Steve Rogers	Individual	Support	No

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 19, 2013 6:57 AM  
**To:** HLTtestimony  
**Cc:** candy\_baby16@yahoo.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/19/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Tiare Acain	Individual	Support	No

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Monday, March 18, 2013 5:03 PM  
**To:** HLTtestimony  
**Cc:** tgross@condoready.com  
**Subject:** Submitted testimony for SB188 on Mar 20, 2013 08:45AM

**SB188**

Submitted on: 3/18/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Thomas Gross	Individual	Support	No

Comments: I believe that premium cigars are not a hazard for children or under age young adults. Cigars as described are a relatively low hazard to those adults who enjoy them and are a positive agricultural product for Hawaii. Those who enjoy them think fondly of the islands and will come back to visit again. Making it too costly or difficult to obtain will cause economic harm to a positive industry.

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 19, 2013 2:51 AM  
**To:** HLTtestimony  
**Cc:** tparr@the-safety-dude.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/19/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Timothy Parr	Individual	Support	No

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 19, 2013 7:16 AM  
**To:** HLTtestimony  
**Cc:** Trevpless@gmail.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/19/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Trevyn Pless	Individual	Support	No

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 19, 2013 8:42 AM  
**To:** HLTtestimony  
**Cc:** Edana87@gmail.com  
**Subject:** \*Submitted testimony for SB188 on Mar 20, 2013 08:45AM\*

**SB188**

Submitted on: 3/19/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Edana Harrell	Individual	Support	No

Comments:

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