

**TESTIMONY OF
THE DEPARTMENT OF THE ATTORNEY GENERAL
TWENTY-SEVENTH LEGISLATURE, 2013**

ON THE FOLLOWING MEASURE:
S.B. NO. 653, RELATING TO HEALTH.

BEFORE THE:

SENATE COMMITTEE ON WAYS AND MEANS

DATE: Tuesday, January 29, 2013 **TIME:** 9:00 a.m.

LOCATION: State Capitol, Room 211

TESTIFIER(S): David M. Louie, Attorney General, or
Deputy Attorney General Earl R. Hoke, Jr.

Chair Ige, Vice Chair Kidani, and Members of the Committee:

We write to advise you of two concerns with this bill. The first concern is that this bill conflicts with the requirements of Article III, section 14, of the Hawaii Constitution. The second concern deals with confusing language in the bill relating to the method of taxation that is being proposed for premium cigars and the effect the proposed language will have on the historic tax rates for tobacco products and large cigars going back to September 30, 2009.

First, we note that, Article III, section 14, of the Hawaii Constitution provides in relevant part that: "No law shall be passed except by bill. Each law shall embrace but one subject, which shall be expressed in its title." The title of this bill is "RELATING TO HEALTH". While section one of the bill speaks to a tax increase as impacting a reduction in tobacco use, especially among adolescents and young adults, we are concerned that the substance of the bill is driven by fiscal concerns and redefining types of cigars that are subject to taxation, which are subject areas more related to Taxation or Tobacco Products, in general, rather than Health. To that end, we note that, section 2 of the bill, repeals the definition of large cigar and adds a definition of premium cigar. While section 3 of the bill, changes the excise tax rate on sales of tobacco products other than premium cigars and sets an excise tax rate for premium cigars. The case law in this area, as articulated by the Hawaii Supreme Court, in Schwab v. Ariyoshi, 58 Haw. 25, 30 (1977), held that the purpose of requiring a single subject is, "first, to prevent hodge-podge or logrolling legislation, second, to prevent surprise or fraud upon the Legislature by means of provisions in bills of which titles give no intimation; and third, to apprise the people of proposed matters of legislation . . . To avoid improper influences which may result from intermixing in

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

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

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

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 653; HB 704 (Identical)

INTRODUCED BY: SB by Green, Chun Oakland and 3 Democrats; HB by Morikawa, Hanohano, Mizuno and 1 Democrat

BRIEF SUMMARY: Amends HRS section 245-1 by replacing the definition of “large cigar” with a definition of “premium cigar” to mean any cigar that is made entirely by hand of all natural tobacco leaf, hand-constructed and hand-wrapped, with no filter or artificial flavors, wholesaling for \$2 or more, and weighing more than four pounds per one thousand cigars.

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

EFFECTIVE DATE: July 1, 2013

STAFF COMMENTS: The proposed measure would increase the tax on tobacco products other than cigarettes and premium cigars from 70% to 85% of the wholesale price to “curtail tobacco use among adolescents and young adults.” It also redefines cigars and changes the tax rate on large cigars, now known as “premium” cigars, from 50% of the wholesale value to 50 cents of the wholesale price [sic]. It appears that the author meant the new tax rate would be 50 cents per cigar as reference is made in the purpose clause that the ad valorem approach to taxing such products discriminates against such more expensive tobacco products including those made in Hawaii.

This is an interesting observation and though the legislation does not mention Hawaii grown and rolled product, the purpose seems to imply that the percentage of value discriminates again Hawaii product. This 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 implicit the wholesale base against which a percentage or an ad valorem tax was applied. As a result of this argument and resulting litigation, Hawaii lawmakers changed the approach to the taxation of alcoholic products from an ad valorem basis to a per unit basis.

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

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

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

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

Digested 1/28/13

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: les@lbdcoffee.com
Subject: Submitted testimony for SB653 on Jan 29, 2013 09:00AM
Date: Saturday, January 26, 2013 9:33:12 AM
Attachments: [HCA Premium Cigar Tax Cap Support Letter.pdf](#)

SB653

Submitted on: 1/26/2013

Testimony for WAM on Jan 29, 2013 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Les Drent	Hawaii Cigar Association	Support	Yes

Comments:

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

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Dear Hawai'i Legislators

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

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

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

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

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

Mahalo nui loa for your consideration,
Hawaii Cigar Association Membership

For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org



CAP THE CIGAR TAX!

Create Fairness and Equal Opportunity for Hawaii Businesses

States that have enacted a tax cap on large cigars:

Connecticut

Iowa

Oregon

Rhode Island

Washington

Michigan

Wisconsin

US Government (40¢)

HAWAII LAW- TOBACCO TAXES (CIGARS)

§245-3 Taxes.

(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 September 30, 2009, whether or not sold at wholesale, or if not sold then at the same rate upon the use by the wholesaler or dealer; and

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

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**;

For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org



January 25, 2013

Dear Hawaii Legislators,

We were delighted to see the introduction of SB653, and we support this measure!

Under this 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.

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

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

We will hope, and pray that this initiative succeeds.

Thank you for what you are doing.

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

January 28, 2013

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

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

RE: **SB 653** - Relating to Health
Hearing Date: January 29, 2013
Time: 9:00 am

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

CAA opposes SB 653. Although this bill is primarily directed at the use of tobacco products by adolescents and young adults, it would impact all users of tobacco products such as smokeless and pipe tobacco. These kinds of tobacco products are not typically favored or used by adolescents and young adults in Hawaii. Hence, increasing the tax on these products would not necessarily be a deterrent to their use. Also, the creation of a new category for premium cigars and the imposition of a higher tax on non-premium cigars will not necessarily result in an increase in in-state cigar sales as alternative sources for obtaining non-premium cigars are likely to continue until this matter is addressed. Therefore, any change in the taxing method should apply to large cigars as currently defined and without the need to create a separate definition for premium cigars.

Thank you for considering this testimony.

January 28, 2013

Individual Testimony of Support of SB653
Title: RATING TO TAXATION
Re: Tobacco and Premium Cigar Taxation

I am in support of SB653, 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

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: makule@maui.net
Subject: Submitted testimony for SB653 on Jan 29, 2013 09:00AM
Date: Friday, January 25, 2013 8:30:43 PM

SB653

Submitted on: 1/25/2013

Testimony for WAM on Jan 29, 2013 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Bill Medeiros	Individual	Support	No

Comments: I support the Senate Bill 653 to define premium cigars and to cap taxes on premium cigars. The measure would allow local small businesses to be more competitive and therefore would support the Hawaii economy and protect local jobs. Existing laws already restrict the use of tobacco by minors. In addition, premium cigars, as opposed to mass market tobacco products such as cigarettes and smokeless tobacco, are less likely to be used by minors. Thank you for the opportunity to submit testimony on this measure. Bill Medeiros Kihei, Hawaii

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: bhelgeson@fhd.com
Subject: Submitted testimony for SB653 on Jan 29, 2013 09:00AM
Date: Monday, January 28, 2013 10:11:00 AM

SB653

Submitted on: 1/28/2013

Testimony for WAM on Jan 29, 2013 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Brent Helgeson	Individual	Support	No

Comments: I am in favor of this bill as it makes local businesses who sell premium cigars competitive with online retailers. This in turn will increase tax revenue for the State.

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From: [Janice Bond](#)
To: [WAM Testimony](#)
Cc: [Sen. Ronald D. Kouchi](#); [Sen. Suzanne Chun Oakland](#); [Sen. J. Kalani English](#); [Sen. Laura Thielen](#); [Sen. Will Espero](#); [Sen. Jill Tokuda](#); [Sen. Gilbert Kahele](#); [Sen. Sam Slom](#); [Sen. Gilbert Keith-Agaran](#); [Sen. Donovan Dela Cruz](#); [Sen. Russell Ruderman](#)
Subject: SB 653
Date: Monday, January 28, 2013 11:46:29 AM

Dear Ways and Means Chair David Ige and Vice Chair Michelle Kidani and Committee Members:

I am writing concerning the action below:

Measure Title: RELATING TO HEALTH.

Report Title: Health; Cigars; Tax

Description: Repeals the definition of large cigar and adds a new definition of premium cigar. Changes the tax rate on sales of tobacco products and premium cigars.

SB 653, repealing the definition of large cigar and adding a new definition of premium cigars will be heard tomorrow at 9:00 am, in WAM, Room 211. I oppose re-defining cigars as this would have the potential to put in a loophole for little cigars (technically a cigarette -loose leaf with filter but wrapped in tobacco leaf paper to give it a ³cigar² definition, but priced cheaper but come in the same packs as cigarettes) and cigarillos.

This bill also propose to increase the OTP tax from 70% to 85% (but would exempt premium cigars). While I do support an OTP tax, this bill would not provide tax parity.

Thank you for allowing me to testify.

Sincerely,

Janice S. Bond
Former Kauai Community Tobacco Coalition Coordinator
Former Tobacco Trust Fund Advisory Member, six years from inception
ACS Kauai Legislative Advocate

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: info@swamwine.com
Subject: *Submitted testimony for SB653 on Jan 29, 2013 09:00AM*
Date: Saturday, January 26, 2013 3:00:43 PM

SB653

Submitted on: 1/26/2013

Testimony for WAM on Jan 29, 2013 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Jill Shiroma	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: joe@konalaw.com
Subject: Submitted testimony for SB653 on Jan 29, 2013 09:00AM
Date: Sunday, January 27, 2013 11:46:41 PM

SB653

Submitted on: 1/27/2013

Testimony for WAM on Jan 29, 2013 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Joseph Fagundes	Individual	Support	No

Comments: I support SB653 as I believe: 1. The current tobacco tax of 50% on fine, premium cigars is driving customers, including myself, away from local merchants to the internet vendors, 2. premium cigars do not pose the health hazzards which cigarettes do for smokers and second hand smoke breathers, and 3. internet sales don't always collect Hawaii's GET, so we're losing both the tobacco tax and GET on significant cost items, i.e. cigars. Please support SB653 and keep Hawaii's cigar smokers hard earned dollars in Hawaii. Respectfully, Joe Fagundes

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: jmattmeyer@gmail.com
Subject: *Submitted testimony for SB653 on Jan 29, 2013 09:00AM*
Date: Monday, January 28, 2013 7:03:50 AM

SB653

Submitted on: 1/28/2013

Testimony for WAM on Jan 29, 2013 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Joseph M. Meyer	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: mkanazawa@gmail.com
Subject: *Submitted testimony for SB653 on Jan 29, 2013 09:00AM*
Date: Sunday, January 27, 2013 9:04:01 PM

SB653

Submitted on: 1/27/2013

Testimony for WAM on Jan 29, 2013 09:00AM in Conference Room 211

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

Comments:

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: rdunntex@yahoo.com
Subject: Submitted testimony for SB653 on Jan 29, 2013 09:00AM
Date: Sunday, January 27, 2013 8:21:35 PM

SB653

Submitted on: 1/27/2013

Testimony for WAM on Jan 29, 2013 09:00AM in Conference Room 211

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

Comments: To be concise and to the point. Lowering the tax on Premium Cigars in Hawaii would encourage cigar fans such as myself to purchase more cigars in Hawaii. Presently, I purchase most of my product via the internet due to (a) lower cost and (b) better selection. Local retailers lose business and the state loses tax revenue.

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Aloha Senators,

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 SB653. 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

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: wchoy@mac.com
Subject: Submitted testimony for SB653 on Jan 29, 2013 09:00AM
Date: Monday, January 28, 2013 8:27:12 AM

SB653

Submitted on: 1/28/2013

Testimony for WAM on Jan 29, 2013 09:00AM in Conference Room 211

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

Comments: If this bill goes through, I would buy cigars more cigars locally. As things currently stand, when I purchase a box of cigars, I always do it online, or when I visit the mainland. That would be about \$5000/year that I would spend in Hawaii, instead of on the mainland or online.

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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: Jason Galot Printed Name: Jason Galot

Business Name (if applicable): _____

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

Telephone: 808-348-7860 Email Address: galotj@hawaii-cigar.com

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

hawaiiCigar

ASSOCIATION

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

Respectfully Submitted,

Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

435 WILSON ST City: HONOLULU State: HI

Telephone: _____

808 542-0681 Email Address: difference84@aol.com

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

hawaiiCigar

ASSOCIATION

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

Respectfully Submitted,

Signature:  Printed Name: 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:

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

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ASSOCIATION

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

Dear Hawai'i Legislators:

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

- 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: Patrick M. McGeary Printed Name: Patrick M. McGeary

Business Name (if applicable): IRISH ROSE SALON

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

Telephone: 808-391-7550 Email Address: patrickm@ejlodge.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: Donald Fernelius Printed Name: Donald Fernelius

Business Name (if applicable): _____

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

Telephone: 808-205-1852 Email Address: fernelliussd@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: Leigh Hayashi Printed Name: R LEIGH HAYASHI

Business Name (if applicable): KAWAI CIGAR Co.

Street Address: 6200 B KAWAIHAU RD City: KAPAHA State: HI

Telephone: 808-357-3838 Email Address: lhayashi@kawaiicigar.com ⁹⁶⁷⁴⁶

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: 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

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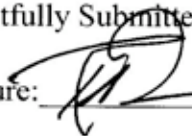
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Respectfully Submitted,

Signature: 

Printed Name: ROBERT DONOVAN

Business Name (if applicable): SAME

Street Address: 502 N KARAHŌO AVE City: KAIULA State: HI

Telephone: 342 7218 Email Address: RBT.DONOVAN@EMAIL.COM

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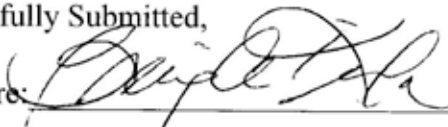
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: Brent A. KIROTA

Business Name (if applicable): Nagins & Associates

Street Address: 3145 King St

City: Honolulu

State: HI

Telephone: 808 349-3309

Email Address: brentk@nagins-

Add personal comments here, or attach additional testimony:

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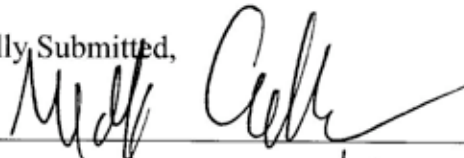
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: MARK CING-MARS

Business Name (if applicable): N/A

Street Address: 1050 BISHOP #136

City: HONOLULU

State: HI

Telephone: 808-499-9341

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

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: Mel Piliou Printed Name: Mel Piliou

Business Name (if applicable): _____

Street Address: 45-537 F Palia Rd City: Kaneohe State: HI

Telephone: 351-2862 Email Address: mepiliou@yahoo.com

Add personal comments here, or attach additional testimony:

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- 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 PAHIKAUA City: KANELOE State: HI

Telephone: 235-5440 Email Address: DANHAYASHI@HAWAII.PA.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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Respectfully Submitted,

Signature: 

Printed Name: Matt Ware

Business Name (if applicable): _____

Street Address: 758 Kapahulu

City: Honolulu

State: H.

Telephone: 779-6964

Email Address: warematt@hotmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Denise Mitchem Printed Name: Denise Mitchem

Business Name (if applicable): _____

Street Address: 151-102 Wai CT City: Wahiawa State: HT

Telephone: 808-888-7830 Email Address: dmitchem@gmail.com

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Respectfully Submitted,

Signature: *K. Crowley* Printed Name: KAWIKA CROWLEY
Business Name (if applicable): HAWAII SMOKE ALLIANCE.NET
Street Address: 45-454 Iki Iki City: KANEHOE State: HI
Telephone: 381 9031 Email Address: KAWIKC@AOL.COM

Add personal comments here, or attach additional testimony:

~~HA~~
The Smoke Vote.
com

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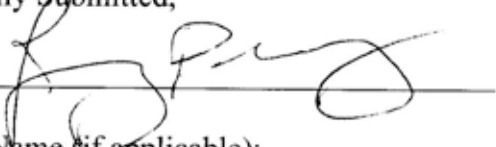
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Respectfully Submitted,

Signature: 

Printed Name: Jeremy Wong

Business Name (if applicable): _____

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

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

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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

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Respectfully Submitted,

Signature:  Printed Name: Mike Goodnight

Business Name (if applicable): Splash Cafe

Street Address: 396 Hale Pl City: Kapehu State: Hi.

Telephone: 808-645-5000 Email Address: MDG1207@MSN.COM

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Respectfully Submitted,

Signature: Jeffrey Valoria Printed Name: Jeffrey Valoria

Business Name (if applicable): wealth strategy Partners

Street Address: 1049 Kopeke St. City: Honolulu State: HI

Telephone: 929-5109 Email Address: jeffvaloria@yahoo.com

Add personal comments here, or attach additional testimony:

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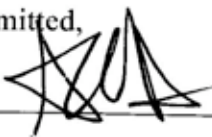
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Respectfully Submitted,

Signature: _____



Printed Name: _____

ALAN WATABUCHI

Business Name (if applicable): _____

Street Address: _____

91-1312 KUANIO ST

City: EWA BEACH

State: HI

Telephone: _____

808-566-0138

Email Address: _____

AWATABUCHI@MMCDCCOP.COM

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Respectfully Submitted,

Signature:  Printed Name: Tim Hall

Business Name (if applicable): MILLWORY-LLC

Street Address: 215N. KIMURA ST #100 City: Honolulu State: H

Telephone: 808 250 0552 Email Address: 527thall@gmail.com

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Respectfully Submitted,

Signature: Nicole K Jones Printed Name: Nicole Jones

Business Name (if applicable): _____

Street Address: 1617 Clark St. Apt. 504 City: Honolulu State: HI 96822

Telephone: (808)489-8972 Email Address: _____

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: Samuel T. Jones III

Business Name (if applicable): -

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

96822

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

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

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

Business Name (if applicable): _____

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

Telephone: 808 282 6922 Email Address: maelani.iokepa@gmail.com

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Respectfully Submitted,

Signature:  Printed Name: Marvin Chang

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

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

Telephone: (808) 735-7368 Email Address: marvinchang@foodland.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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ASSOCIATION

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

Dear Hawai'i Legislators:

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

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

Respectfully Submitted,

Signature: Chris Maxwell Printed Name: Christopher Maxwell

Business Name (if applicable): Tobaccos of Hawaii

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

Telephone: 808-590-7086 Email Address: christopherthebartender.maxwell@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: Ernest Wearren Jr.

Business Name (if applicable): _____

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

Telephone: 703-472-3384 Email Address: ernestwearren@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: Jordan Silva

Business Name (if applicable): _____

Street Address: 1717 Mott-Smith Dr City: Honolulu State: HI

Telephone: _____ Email Address: jesilva@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: J. Fig Printed Name: Jon Fig

Business Name (if applicable): _____

Street Address: 92-320 Hooki, li PL City: Kapolei 96708 State: HI

Telephone: 808-216-8214 Email Address: jonfig@hawaii.ca.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: Dan Miyahira

Business Name (if applicable): _____

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

Telephone: 375-4080 Email Address: DMiyahira@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: Mark Miyahira

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

Street Address: 98-1277 Koa Humana St #104

City: Aiea

State: HI

Telephone: 808-487-7926

Email Address: info@swamwine.com

Add personal comments here, or attach additional testimony:

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ASSOCIATION

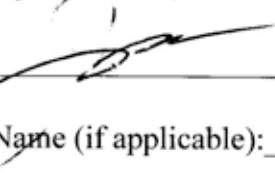
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: Jason Fukuda

Business Name (if applicable): Quinn Inc. DBA: Fujioka's Wine Times

Street Address: 291A Kapiolani Blvd

City: Honolulu

State: HI 96826

Telephone: 808-739-9463

Email Address: jasonf@times-supermarket.com

Add personal comments here, or attach additional testimony:

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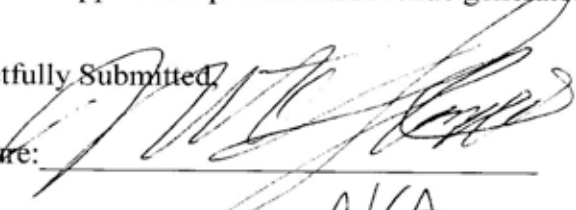
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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: 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:

COM

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ASSOCIATION

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

Date: 4.12.2012

Dear Hawai'i Legislators:

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

Respectfully Submitted,

Signature: Stanford K. Wong

Printed Name: STANFORD K. WONG

Street Address: 99-7811 Kapiolani Pl.

City: Volcano

State: HI

Telephone: (808) 443-7271

Email Address: SWONG48@hawaii.cigars.com

Add personal comments here, or attach additional testimony:

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ASSOCIATION

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Date: 4/10/12

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

Respectfully Submitted,

Signature: Rey Hayashi Printed Name: R. LEIGH HAYASHI

Street Address: HAYASHI HOUSE 726 MAKAWAO AVE City: MAKAWAO State: HI

Telephone: 808-357-3838 Email Address: hayashi.ohana@aol.com

Add personal comments here, or attach additional testimony:

50% versus .50¢ IS AN EXORBITANT DIFFERENCE.
PLEASE ASSIST TO RECTIFY THIS TOBACCO TAX LAW IN HAWAII
MAHALOS

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Respectfully Submitted,

Signature: _____



Printed Name: _____

D. HAWAIIAN

Business Name (if applicable): _____

Street Address: _____

42-407 HOLEIAU

City: _____

KAUNAOA

State: _____

HI

Telephone: _____

Email Address: _____

Add personal comments here, or attach additional testimony:

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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: **Les Drent**
Digitally signed by Les Drent
DN: cn=Les Drent, o, ou,
email=les@lbdcoffee.com, c=US
Date: 2012.08.23 09:28:44 -1000

Printed Name: Les Drent

Business Name (if applicable): LBD Coffee, LLC

Street Address: 6200 Kawaihau Road City: Kapaa State: HI

Zip: 96746 Telephone: 808-482-1399 Email Address: les@lbdcoffee.com

Add personal comments here, or attach additional testimony:

Cap the cigar tax. It's only fair.

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

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ASSOCIATION

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Respectfully Submitted,

Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

City: _____

State: _____

Telephone: _____

Email Address: _____

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: 

Printed Name: Katie Adams

Business Name (if applicable): _____

Street Address: PO Box 307 City: Kapaau State: Hi

Telephone: 889-6225 Email Address: adamskatie12@gmail.com

Add personal comments here, or attach additional testimony:

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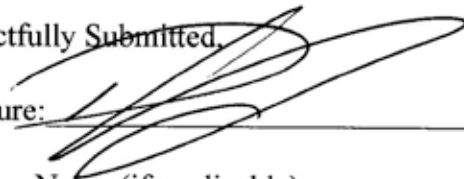
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Respectfully Submitted,

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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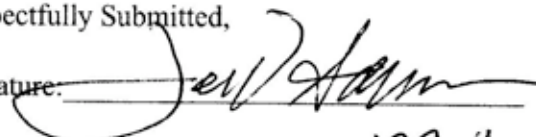
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Respectfully Submitted,

Signature: 

Printed Name: Jon Adams

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

Street Address: PO Box 307

City: Kapaau

State: HI

Zip: 96755

Telephone: 889-65730

Email Address: adamsjon31@gmail.com

Add personal comments here, or attach additional testimony:

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hawaiiCigar

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- 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: HAWAI

State: HI

Zip: 96719

Telephone: 808-747-2634

Email Address: tomthebus@aol.com

Add personal comments here, or attach additional testimony:

NO NEW TAXES!!

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

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Respectfully Submitted,

Signature: Robert Tetak Printed Name: ROBERT TETAK

Business Name (if applicable): _____

Street Address: 55-3419 PO'U MAMU City: HAWAII State: HI

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

Add personal comments here, or attach additional testimony:

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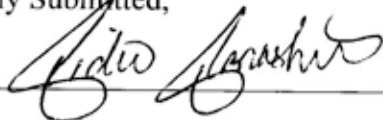
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Respectfully Submitted,

Signature: _____



Printed Name: _____

Hideo Harashiro

Business Name (if applicable): _____

Street Address: _____

P.O. Box 256651

City: _____

HONOLULU

State: HI

Telephone: _____

808 348 0273

Email Address: _____

Hideo@martinardmacbeth.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

City: _____

State: _____

Telephone: _____

Email Address: _____

Add personal comments here, or attach additional testimony:

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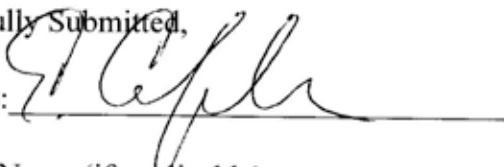
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Respectfully Submitted,

Signature: 

Printed Name: CAFLISCH, ERIC R.

Business Name (if applicable): _____

Street Address: 98-630 MOANALUA LP City: AIEA State: HI

APT 221

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

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

hawaiiCigar

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: 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: SUEROB1124@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:

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:

David Horen

Printed Name:

DAVID HOREN

Business Name (if applicable):

diy landscape & maint

Street Address:

1620 Kewalo St

City:

HNL

State:

Hi

Telephone:

808-538-1850

Email Address:

dhoren@hawaiiantel.net

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: *Peter Factor*

Printed Name: Peter Factor

Business Name (if applicable): _____

Street Address: 1561 KANUANA ST City: Honolulu State: H

Telephone: 945-9274 Email Address: pjfactor@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: Troy Tanaka Printed Name: Troy Tanaka

Business Name (if applicable): _____

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

Telephone: 809 549 7818 Email Address: Troymtanaka@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: Leona Porter Printed Name: Leona Porter

Business Name (if applicable): _____

Street Address: 300 Kumukahi St City: Hon State: HI

Telephone: Cell 2249166 Email Address: leona.porter@hiwirable.com

Add personal comments here, or attach additional testimony:

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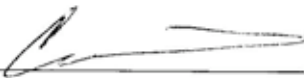
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:  Printed Name: Curt Nakagawa

Business Name (if applicable): _____

Street Address: 45.523 Halekou Rd City: Kaneohe State: HI 96744

Telephone: 808 392 4032 Email Address: ruinorrucoutsk8@gmail.com

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature:  Printed Name: Yunki Iihama

Business Name (if applicable): _____

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

Telephone: 450-9668 Email Address: yunki@theuglycrew

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: James Y. Ohta Jr. Printed Name: JAMES Y OHTA JR

Business Name (if applicable): _____

Street Address: 2101 NAUANA AVE City: HONOLULU State: HI

Telephone: 488-8861 Email Address: _____

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: David Fastenau Printed Name: David Fastenau

Business Name (if applicable): _____

Street Address: 1551 Ala Wai Blvd #1802 City: Honolulu State: HI

Telephone: 503 703 1955 Email Address: dfastenau@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: EVAN T. ISON

Business Name (if applicable): _____

Street Address: 507D LIKINI ST. APT 7908 City: HONOLULU State: HI

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

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature:  Printed Name: SHANE MASUNAGA

Business Name (if applicable): _____

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

Telephone: (808) 218-9815 Email Address: S-PAWE568@MSM.COM

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature:



Printed Name: MICHAEL A. TAM

Business Name (if applicable):

MARTIN & MACARTHUR

Street Address:

1815 KAHAI ST

City:

HONOLULU

State:

HI 96819

Telephone:

845-6688

Email Address:

michael@martin&macarthur.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

Telephone: _____

Email Address: _____

_____ ROYCE SAIKI
_____ ROLLING BONES ENTERPRISES LLC.
_____ 3124-A WINAM AVE City: HONOLULU State: HI
_____ 220-7112 Email Address: RBWBNS@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: Darlene Nishimura Printed Name: Darlene Nishimura

Business Name (if applicable): Martin & Mac Arthur

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

Telephone: 845-6688 Email Address: darlene@martinandmacarthur.com

Add personal comments here, or attach additional testimony:

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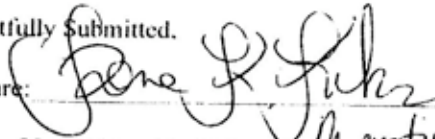
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Respectfully Submitted,

Signature:



Printed Name: RENE K. KEITTUS

Business Name (if applicable):

Martin & Mae Arthur

Street Address:

1315 KAHAI ST.

City:

Honolulu

State:

HI

Telephone:

Email Address:

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

Date: June 18, 2012

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

Respectfully Submitted,

Signature: MJ Culvyhouse Printed Name: MJ Culvyhouse
Street Address: 46-318 Haiku Rd #55 City: Kaneohe State: HI
Telephone: 808-247-5547 Email Address: culvyhouse@gmail.com

Add personal comments here, or attach additional testimony:

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- 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: chainet.isabelle@yahoo.com

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature:  Printed Name: Clare Mamura

Business Name (if applicable): _____

Street Address: 1249 Kaeleka st City: Honolulu State: HI

Telephone: 349-7018 Email Address: C.mamura@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: J.T. Estes

Business Name (if applicable): _____

Street Address: 119 Merchant City: Honolulu State: HI

Telephone: 341-2418 Email Address: X

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: 

Printed Name: MARK ALLEN DESMOND

Business Name (if applicable): US NAVY

Street Address: 153 Heritage PKWY.E. 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

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Respectfully Submitted,

Signature:  Printed Name: John Rebudal

Business Name (if applicable): _____

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

Telephone: 947-0755 Email Address: jrebudal@hotmail.com
947-0755

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: Aki W. de Lem Printed Name: Aki W. de Lem

Business Name (if applicable): _____

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

Telephone: 398-0426 Email Address: akidelem@gmail.com

Add personal comments here, or attach additional testimony: akidelem@gmail.com

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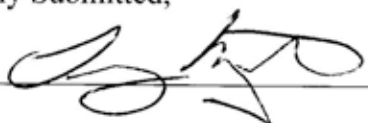
Petition for Support of a Tax Cap, or Flat Rate Tax on Large and Small Cigars

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: 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

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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Respectfully Submitted,

Signature: 

Printed Name: Samuel M. Lacar ^{Lacar}

Business Name (if applicable): N/A

Street Address: 94-1278 Kahuani.

City: Waipahu

State: H'i.

Telephone: (808) 266-0488

Email Address: slacar@yahoo.com

Add personal comments here, or attach additional testimony:

slacar@yahoo.com

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Respectfully Submitted,

Signature: _____

Printed Name: _____

Mitchem

Jim Mitchem

Business Name (if applicable): _____

Street Address: _____

151 - 1st Ma Ct

City: _____

Washington

State: _____

HI

Telephone: _____

888-7830

Email Address: _____

jjmitchem@gmail.com

888-7830

JJMitchem@gmail.com

Add personal comments here, or attach additional testimony:

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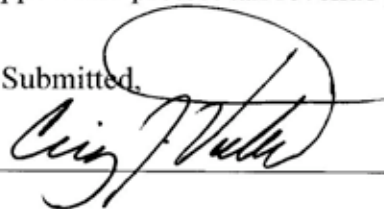
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Respectfully Submitted,

Signature: 

Printed Name: CRAIG VITALE

Business Name (if applicable): _____

Street Address: 1132 MAPUANA ST.

City: KAILUA

State: HI

Telephone: 284-9515

Email Address: VITALEC@DPI@HAWAII.RR.COM

Add personal comments here, or attach additional testimony:

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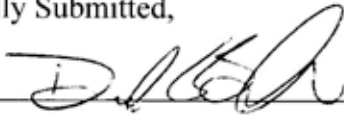
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Respectfully Submitted,

Daniel Bonilla

Signature: 

Printed Name: Daniel Bonilla

Business Name (if applicable): AXA Advisors

Street Address: 1003 Bishop St

City: Hon

State: HI

Telephone: 341-4783

Email Address: Dan Bonilla, 1217@Gmail.com

Add personal comments here, or attach additional testimony:

Dan Bonilla 1217@Gmail.com

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

Respectfully Submitted,

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

Business Name (if applicable): _____

Street Address: 2295 Eloi City: Wahiawa State: HI

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

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

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- 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: **Tai Erum** Digitally signed by Tai Erum
DN: cn=Tai Erum, o, ou,
email=Terum@lbdcoffee.com, c=US
Date: 2012.06.25 13:28:13 -1000 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.com

Add personal comments here, or attach additional testimony:

This current Hawaii tax on large cigars is unfair and without a cap, can only harm local businesses, and punish the cigar enthusiast community (local and visitor alike). As a manager of Hawaii's only premium cigar company, Kauai Cigar Company, all I can see is lost potential each day that this outrageous 50 percent tax rate goes unchanged. With a tax cap, it would level the playing field for local growers like us, lead to more jobs locally, and encourage consumers to buy within Hawaii instead of online "out of state" where they try to avoid the tax all together. I'm a voter, and both my career AND hobby lay in your hands. Please act responsibly.

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Respectfully Submitted,

Signature: Harumi Kobayashi Printed Name: HARUMI KOBAYASHI

Business Name (if applicable): MEJIRO GRAPHICS

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

Zip: 98365 Telephone: 360-774-6721 Email Address: harumi@mejirographics.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: JERRY WINN

Business Name (if applicable): _____

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

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

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Elaine Dalistan

Digitally signed by Elaine Dalistan
DN: cn=Elaine Dalistan, o=, ou,
email=elainedalistan@gmail.com, c=US
Date: 2012.06.24 16:41:43 -1000

Printed Name: MARIA ELAINE DALISTAN

Business Name (if applicable): CIGAR BAR HAWAII

Street Address: 1044-A GREEN ST. City: HONOLULU State: HI

Zip: 96822 Telephone: 808-230-3021 Email Address: ELAINEDALISTAN@GMAIL.COM

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Garrett Ward Digitally signed by Garrett Ward
DN: cn=Garrett Ward, ou=PCH Group, ou=PCH
Group, email=garrettward@pch.com, c=US
Date: 2012.06.27 10:27:28 -1070' 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: kapakose@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: Trevyn Pless Digitally signed by Trevyn Pless
DN: cn=Trevyn Pless, o=LBD Coffee, ou,
email=tpless@lbdcoffee.com, c=US
Date: 2012.06.27 09:17:05 -10'00' 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

hawaiiicigarassociation.org

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ASSOCIATION

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

Dear Hawai'i Legislators:

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

- Protect businesses and jobs that support the sale of not only locally grown cigars but also premium, handmade cigars. The current 50 percent unlimited tax negatively impacts our economy.
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: _____

Date: _____

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

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

Respectfully Submitted,

Signature: Susan Kosen Date: 3-2-2011

Print name: SUSAN KOSEN

Business Name (if applicable): HPC

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

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hawaiiCigar

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Respectfully Submitted,

Signature: Henry S Gwora Date: 3/2/12

Print name: Henry S Gwora

Business Name (if applicable): _____

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Date: 03/02/12

Print name: BREAUNE MILLER

Business Name (if applicable): HEYDAY GRAPHICS

Add personal comments here, or attach additional testimony:

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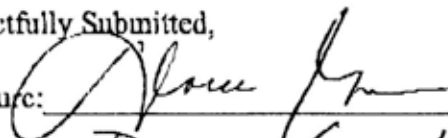
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Respectfully Submitted,

Signature: 

Date: 3/2/2012

Print name: Dorcas Coontz

Business Name (if applicable): Hagadone

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Date: 3-2-12

Print name: Guy Wataru

Business Name (if applicable): _____

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: Thomas Clark Printed Name: Thomas Clark

Business Name (if applicable): _____

Street Address: KUHIA, Khe' Ri City: Kilauea State: HI 36753

Telephone: 877-1919 Email Address: _____

Add personal comments here, or attach additional testimony:

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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:

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Respectfully Submitted,

Signature: Thomas J. Clark Printed Name: Thomas Clark

Business Name (if applicable): _____

Street Address: KUHIA, Kaho'olawe City: Kilauea State: HI 96753

Telephone: 877-1919 Email Address: _____

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

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

Business Name (if applicable): _____

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

Telephone: 220-9854 Email Address: _____

Add personal comments here, or attach additional testimony:

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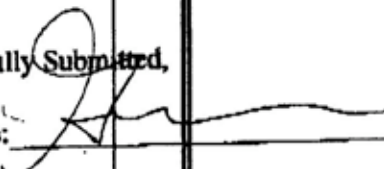
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We encourage you to place a tax cap, or flat rate tax of 50 cents on large cigars and 16 cents on small cigars in order to:

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

Respectfully Submitted,

Signature: 

Printed Name: GERARD LUPPINO

Business Name (if applicable): _____

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

Telephone: 808-780-9501 Email Address: ger@hawaii.va.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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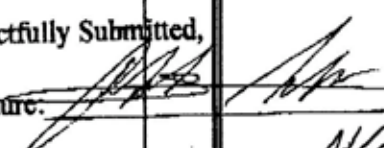
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Respectfully Submitted,

Signature: 

Printed Name: Andrew Hanson

Business Name (if applicable): N/A

Street Address: 1429 Lindbush Pt. 8

City: Honolulu

State: HI

Telephone: N/A

Email Address: clarkehanson@yahoo.com

Add personal comments here, or attach additional testimony:

Please ☺

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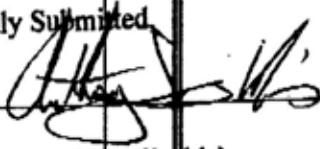
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Respectfully Submitted,

Signature: 

Printed Name: Anthony James Morris

Business Name (if applicable): _____

Street Address: 204 Puuina St

City: Honolulu

State: HI

Telephone: 808 372 8878

Email Address: _____

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Mikaela Printed Name: Rissa Kealoha

Business Name (if applicable): _____

Street Address: 1322 A Naulu Pl. City: Honolulu State: HI

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

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

City: _____

State: _____

Telephone: _____

Email Address: _____

Add personal comments here, or attach additional testimony:

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

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

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Respectfully Submitted,

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

Business Name (if applicable): _____

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

Telephone: 220-9834 Email Address: _____

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: *Krystle Tuliaupuru* Printed Name: Krystle Tuliaupuru

Business Name (if applicable): _____

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

Telephone: 808-298-8271 Email Address: sequentha@hotmail.com

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature:  Printed Name: Lela La Akima

Business Name (if applicable): _____

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

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

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: Codee Santos Printed Name: Codee Santos

Business Name (if applicable): _____

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

Telephone: 269-2832 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: Brendon N. Demello Printed Name: Brendon N. Demello

Business Name (if applicable): _____

Street Address: 380 Lineiron St City: Wailuku State: HI

Telephone: 281-8985 Email Address: _____

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature:  Printed Name: CARISSA HAYASHI

Business Name (if applicable): _____

Street Address: 2888 Ala Iuana 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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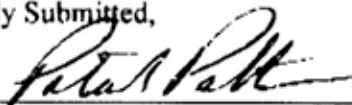
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Respectfully Submitted,

Signature:  Printed Name: Patrick Patterson
 Business Name (if applicable): LAWA JAVA COFFEE ROASTERS
 Street Address: 1941 South Kalia City: Kaunoi State: HI
 Telephone: (808) 283-5674 Email Address: 1DABBY2@HAWAIIIG.COM

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: _____

Printed Name: MARK SISK

Business Name (if applicable): _____

Street Address: _____

City: _____

State: _____

Telephone: _____

Email Address: msisk@hawaiiaincigarclub.com

Add personal comments here, or attach additional testimony:

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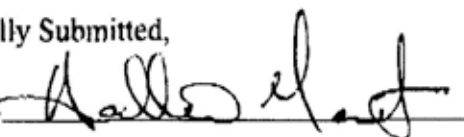
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Respectfully Submitted,

Signature:



Printed Name:

Hallie Maebet

Business Name (if applicable):

Street Address:

317 S. Kihai Rd

City:

Kihai

State:

HI

Telephone:

808 419-8177

Email Address:

hmarbet@yahoo.com

Add personal comments here, or attach additional testimony:

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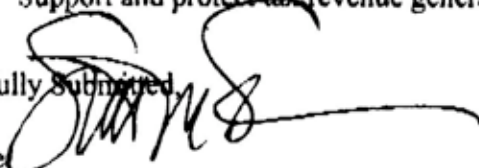
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Respectfully Submitted,

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: 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: Brenda Reyo Printed Name: Brenda Reyo

Business Name (if applicable): Wailea Old Blue

Street Address: 120 Kuaikahi St City: Kaunoi State: HI

Telephone: 879-2530 Email Address: breyo@waileaoldblue.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Roberta S. Fokx

Printed Name: Roberta S. Fokx

Business Name (if applicable): n/a

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

Telephone: _____ Email Address: covercaddy@gmail.com

Add personal comments here, or attach additional testimony:

Support local products & companies!

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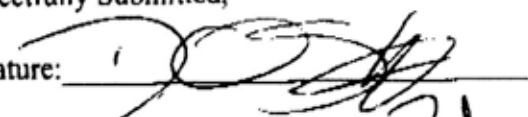
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Respectfully Submitted,

Signature:  Printed Name: Dean Sturmon
 Business Name (if applicable): Rodeco General Store
 Street Address: 1847 S Kihai Rd City: Kihai State: HI
 Telephone: (808)633-4440 Email Address: dean@rodeco-generalstore.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: Lisa Green
 Business Name (if applicable): Rodeo General Store Sport
 Street Address: 1047 S Kihua Rd City: Kihua State: HI
 Telephone: (833) 4990 Email Address: locked98lds@myricks.net

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Z. Sim Printed Name: Zehaida Sim

Business Name (if applicable): _____

Street Address: 1350 Alani Dr. City: Wailea State: HI

Telephone: _____ Email Address: _____

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:

Chad Kanada

Printed Name:

Chad Kanada

Business Name (if applicable):

Street Address:

70 Moku Cir

City:

Waipuhia

State:

HI

Telephone:

808-268-0568

Email Address:

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Wayne Hiramura Printed Name: Wayne Hiramura

Business Name (if applicable): _____

Street Address: 498 Polalani Dr City: Waipahu State: HI

Telephone: _____ Email Address: _____

Add personal comments here, or attach additional testimony:

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hawaiicigarassociation.org

hawaiiCigar

ASSOCIATION

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

Dear Hawai'i Legislators:

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

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

Respectfully Submitted,

Signature: 

Printed Name: FRED OGASAWARA

Business Name (if applicable): NA

Street Address: 498 POULANI DR

City: WAILUKU

State: HI

Telephone: 881-4710

Email Address: _____

Add personal comments here, or attach additional testimony:

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- 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: Richard A. Gilmore Printed Name: Richard A. Gilmore

Business Name (if applicable): _____

Street Address: 2158 Main St #801 City: Wailuku State: HI

Telephone: _____ Email Address: _____

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: 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: Gerald Yacks Printed Name: Gerald Yacks

Business Name (if applicable): Foodland Farms

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

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

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

City: _____

State: _____

Telephone: _____

Email Address: _____

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature:

Printed Name:

JAMES RODRIGUEZ

Business Name (if applicable):

NAPILI MARKET

Street Address:

5095 Napili Hau St

City:

State:

Telephone:

Email Address:

NAPILI MARKET #04
5095 Napili Hau Street
Lahaina, HI 96781

Add personal comments here, or attach additional testimony:

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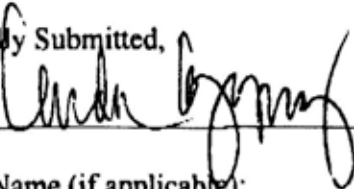
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:



Printed Name:



Business Name (if applicable):

Street Address: NAPILI MARKET #04
5095 Napilihau Street City: _____ State: _____
Lahaina, HI 96731

Telephone: _____ Email Address: _____

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: PODELIN Printed Name: PAVIN DELFIN

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

Street Address: ~~1000~~ 666 Front St. City: Honolulu State: HI

Telephone: 661-2623 Email Address: _____

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

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

Business Name (if applicable): PAVE BREWING Co.

Street Address: 910 HENOAPIZUANE City: LAHAI'A State: HI

Telephone: 808-661-6205 Email Address: _____

Add personal comments here, or attach additional testimony:

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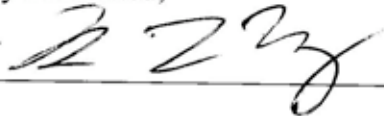
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: Keith Nakagawa

Business Name (if applicable): _____

Street Address: 3669-B Woodlawn

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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- 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 Heamhewa Dr City: Wailuku State: Hi

Telephone: 868 357-7177 Email Address: Criptick_writer@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: Samuel Keau Printed Name: SAMUEL KEAU

Business Name (if applicable): _____

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

Telephone: 276-7670 Email Address: _____

Add personal comments here, or attach additional testimony:

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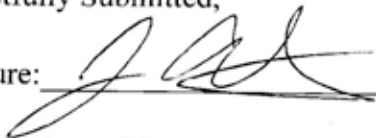
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: James Herbstman

Business Name (if applicable): _____

Street Address: _____

City: Lahaina

State: HI

Telephone: _____

Email Address: _____

Add personal comments here, or attach additional testimony:

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

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Respectfully Submitted,

Signature: Noah Orin Printed Name: NOAH ORIAN

Business Name (if applicable): _____

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

Telephone: _____ Email Address: _____

Add personal comments here, or attach additional testimony:

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Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

City: _____

State: _____

Telephone: _____

Email Address: _____

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Respectfully Submitted,

Signature:

John Burke

Printed Name:

John Burke

Business Name (if applicable):

N/A

Street Address:

10 HALILI LANE, IF

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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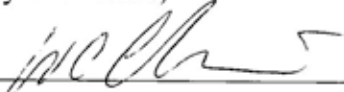
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Respectfully Submitted,

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: CHAMBERLIN@GMAIL.COM

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Mike Seckinger Printed Name: Mike Seckinger

Business Name (if applicable): DHS

Street Address: _____ City: Kahului State: HI

Telephone: 218-969-8136 Email Address: mjseckinger@hawaii.com

Add personal comments here, or attach additional testimony:

No taxation without representation!

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Respectfully Submitted,

Signature:

Melissa A. Valley

Printed Name:

Melissa Valley

Business Name (if applicable): _____

Street Address:

1089 Ukiu 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: _____

Business Name (if applicable): _____

Street Address: _____

City: _____

State: _____

96768

Telephone: _____

Email Address: _____

Add personal comments here, or attach additional testimony:

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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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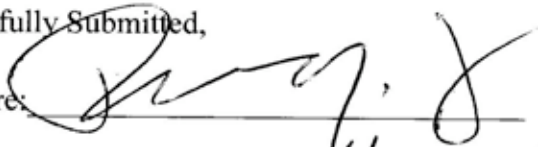
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Respectfully Submitted,

Signature:



Printed Name:

Brian Yoshida

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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Respectfully Submitted,

Signature: _____

Printed Name: JOHN B YAMAMOTO

Business Name (if applicable): _____

Street Address: 35 M, KIOLA ST. City: MAIKAWAU State: HI

Telephone: 870-1277 Email Address: NIGHTMENEHUNE@AHO.COM

Add personal comments here, or attach additional testimony:

ENOUGH TAXING ON TOBACCO...

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hawaiiCigar

ASSOCIATION

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

Dear Hawai'i Legislators:

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

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

Respectfully Submitted,

Signature: _____

Printed Name: _____

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: Robert M.K. Vickers, Jr.

Business Name (if applicable): _____

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

Telephone: 808 357-0076 Email Address: poipounduk@aol.com

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: *Ronson P. Balala* Printed Name: Ronson P. Balala

Business Name (if applicable): N/A

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

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

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- 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 KUNIA ST #335 City: KAHULUI State: HI

Telephone: 808-382-2516 Email Address: Like 2 pokesquid@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: _____

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: Vance Vicars

Business Name (if applicable): _____

Street Address: 962 Puna Dr. City: Kona State: HI

Telephone: _____ Email Address: _____

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: 

Printed Name: STEPHEN HIGO

Business Name (if applicable): _____

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

Telephone: 808-871-5195 Email Address: SJD13@HAWAIIIGARASSOCIATION.ORG

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

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

Business Name (if applicable): _____

Street Address: 105 Kuualoha St City: Kahului State: Hi

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

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

City: _____

State: _____

Telephone: _____

Email Address: _____

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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: MAKAUAO State: HI

Telephone: 808-298-4518 Email Address: _____

Add personal comments here, or attach additional testimony:

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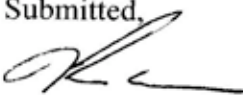
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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: Kenneth TAVARES

Business Name (if applicable): _____

Street Address: 787 PAWIAO 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: _____

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_eola@yahoo.com

Add personal comments here, or attach additional testimony:

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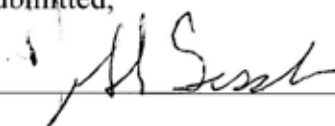
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Respectfully Submitted,

Signature: _____

Printed Name: _____



JEFF SESSLER

Business Name (if applicable): _____

Street Address: _____

50 UEAU ST. APT. 226

City: _____

KAHULUI

State: _____

HI

Telephone: _____

(206) 369-6140

Email Address: _____

JCSHAWKS@HOTMAIL.COM

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Respectfully Submitted,

Signature:  Printed Name: SEVEV HIRAEHIMA

Business Name (if applicable): _____

Street Address: 805 AENA ST. City: WAILUKU State: HI

Telephone: 808.213.5306 Email Address: N/A

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Tina L. Corniel Printed Name: Tina L. Corniel

Business Name (if applicable): _____

Street Address: 341 Ehilani st. City: Pukalani State: HI

Telephone: _____ Email Address: _____

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: 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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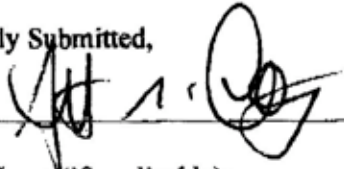
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Respectfully Submitted,

Signature: 

Printed Name: Scott Cooley

Business Name (if applicable): _____

Street Address: 255 Queen St #200

City: Honolulu

State: HI

96813

Telephone: (808) 529-6600

Email Address: scott81@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: 

Printed Name: PAUL A IRELAND KOFIINULU

Business Name (if applicable): _____

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

Telephone: 697-6017 Email Address: pik@hawaii.edu

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: 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:

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Respectfully Submitted,

Signature: 

Printed Name: EVAN T. ISCUD

Business Name (if applicable): _____

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

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

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: SHANE MASUNAGA

Business Name (if applicable): _____

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

Telephone: (808) 218-9815 Email Address: S-DANG568@MSN.COM

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: Stephen Kim

Business Name (if applicable): _____

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

Telephone: 808-636-2447 Email Address: stepkim808@gmail.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: hayashidhana@aol.com

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

Respectfully Submitted,

Signature: Michael Tierney

Printed Name: Michael Tierney

Business Name (if applicable): _____

Street Address: 9616 Lame Horse City: Las Vegas State: NV

Telephone: 702-338-4919 Email Address: ~~Tierney@TMC.com~~

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

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

For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

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: Martin Valleza

Business Name (if applicable): _____

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

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

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: 

Printed Name: RODNEY H. IAP JR.

Business Name (if applicable): _____

Street Address: 99-546 OHAIOUA 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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- 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: 94-402 Koaueke Ip 1716 City: Aiea State: HI

Telephone: 233-8784 Email Address: parichards84@gmail.com

Add personal comments here, or attach additional testimony:

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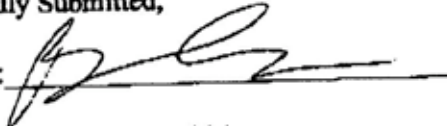
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: BRIAN A. AYKROYD

Business Name (if applicable): _____

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

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

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: _____

Printed Name: Joshua Granada SGT/USA

Business Name (if applicable): _____

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

Telephone: 408-330-4247 Email Address: Joshua.Granada@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.

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Respectfully Submitted,

Signature: 

Printed Name: Paul W. Hanson

Business Name (if applicable): _____

Street Address: 153 SALK City: CARLSBAY State: CA

Telephone: 858-339-4152 Email Address: PHANSON@GMAIL.COM

Add personal comments here, or attach additional testimony:

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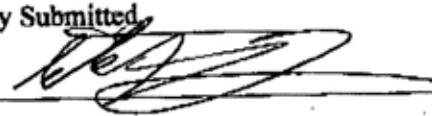
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: Stephen Kim

Business Name (if applicable): _____

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

Telephone: 808-636-5247 Email Address: stephenkim808@gmail.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: _____

571 HALELA ST

City: _____

KAILUA

State: _____

HI

Telephone: _____

561-7769

Email Address: _____

sfiftyzoom@gmail.com

Add personal comments here, or attach additional testimony:

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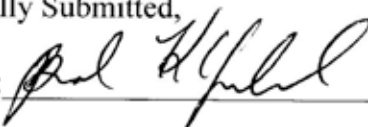
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: Brad Yokouchi

Business Name (if applicable): _____

Street Address: 730 Kakaia Pl.

City: Wailuku

State: HI

Telephone: 808-385-6539

Email Address: Keujisan27@hotmail.com

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature:  Printed Name: Rylan Yatsusliov

Business Name (if applicable): _____

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

Telephone: 281-4861 Email Address: yats@hawaiiicigar.com

Add personal comments here, or attach additional testimony:

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hawaiiCigar

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Respectfully Submitted,

Signature:  Printed Name: Nathan Kageyama

Business Name (if applicable): _____

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

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

Add personal comments here, or attach additional testimony:

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hawaiiCigar

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Respectfully Submitted,

Signature: Charlotte Hamora Printed Name: Charlotte Hamora

Business Name (if applicable): _____

Street Address: P.O. Box 1276 City: Puuhonua State: Hi

Telephone: 808-269-9227 Email Address: _____

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 KOHOMUA 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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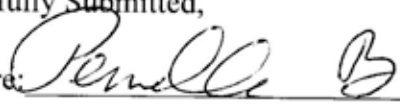
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Respectfully Submitted,

Signature:  Printed Name: Pernik Bardsley

Business Name (if applicable): _____

Street Address: 2587 Kokame Rd City: Hai'ku 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: _____

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Respectfully Submitted,

Signature: 

Printed Name: REBECCA R. LOFGREN

Business Name (if applicable): RODEO GENERAL STORE SOUTH

Street Address: 1847 S. Kihikihi Rd City: Kihikihi State: HI

Telephone: N/A Email Address: N/A

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature:  Printed Name: Daniilo Gines

Business Name (if applicable): _____

Street Address: 928 upaku st City: Wailuku State: Hi

Telephone: 208 6883 Email Address: Daniilo Gines 808@hi
mail.com

Add personal comments here, or attach additional testimony:

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hawaiiCigar

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Respectfully Submitted,

Signature:  Printed Name: Louis A. Souza

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

Street Address: 1121 Pookela City: Makawao State: Hi

Telephone: 281-5682 Email Address: L.S. Souza@aol.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: Michael Crim

Business Name (if applicable): _____

Street Address: 135 Poniu Cir City: Waialua State: HI

Telephone: 808-280-7764 Email Address: valleyisles@gmail.com

Add personal comments here, or attach additional testimony:

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or Flat Rate Tax on Large and Small Cigars

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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: Wade T. Sugimoto

Printed Name: Wade T. Sugimoto

Business Name (if applicable): _____

Street Address: 146 Awali Dr. City: Makawao State: Hi

Telephone: (905) 870-0628 Email Address: wade@stinsonpowerkids.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

1088

BISHOP ST

City: _____

HON

State: _____

HI

Telephone: _____

539-3000

Email Address: _____

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: Carmen Matsuzawa Printed Name: Carmen Matsuzawa

Business Name (if applicable): _____

Street Address: 304 Iini Way City: Makawao State: HI

Telephone: 572-5665 Email Address: ash

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

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ASSOCIATION

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

Dear Hawai'i Legislators:

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

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

Respectfully Submitted,

Signature: Lynn Hashizaki Printed Name: Lynn Hashizaki

Business Name (if applicable): _____

Street Address: 191 Hiwalani Lp City: Pukalani State: HI

Telephone: 808 572-9446 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: Brenda Akana

Business Name (if applicable): _____

Street Address: 1023 Hoomaui St. City: Wailuku State: HI

Telephone: 808-281-6734 Email Address: LNB.AKANA@Yahoo.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Tom Tanasaka Printed Name: Tom TANASAKA

Business Name (if applicable): _____

Street Address: 248 Ohaa St. City: Kahului State: HI

Telephone: 877-6710 Email Address: _____

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: Kawri Kuluhwa Printed Name: Kawri Kuluhwa

Business Name (if applicable): PDS

Street Address: 75 E. Waipuhani Rd. City: Kihei State: HI

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

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature:  Printed Name: David Hall

Business Name (if applicable): _____

Street Address: 494 Melrose St City: Wailuku State: HI

Telephone: 287-1198 Email Address: monstaveekz@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: Kahai Lindsey

Business Name (if applicable): _____

Street Address: 309 Maikahou loop City: Wailuku State: HI

Telephone: 808-442-2419 Email Address: lkahai257@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: ALVINI NAKASHIMA

Business Name (if applicable): _____

Street Address: P.O. Box 2144 City: WAILUKU State: HI

Telephone: 757 3462 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: Jessica Chang

Printed Name: Jessica Chang

Business Name (if applicable): _____

Street Address: 2842 W. Lelehuana Pl.

City: HaiKU

State: HI

Telephone: 268-7934

Email Address: changjessica@yahoo.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: James Tamaska

Printed Name: JAMES TAMASKA

Business Name (if applicable): _____

Street Address: #246 Popo place #3

City: Kaunoi

State: HI

Telephone: 871 7955

Email Address: _____

Add personal comments here, or attach additional testimony:

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

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

Respectfully Submitted,

Signature: Lance Akana Printed Name: Lance Akana

Business Name (if applicable): _____

Street Address: 1023 Waiawa St City: Waikuku State: HI

Telephone: 808 281 6317 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 Andrew Nisbet Printed Name: David Andrew Nisbet

Business Name (if applicable): _____

Street Address: 13-3606 Nohau 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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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 CLOUD

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

Add personal comments here, or attach additional testimony:

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

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ASSOCIATION

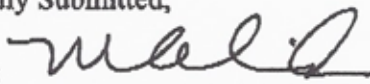
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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:  Date: 9/12/12

Print name: MICHAEL ALMEIDA

Business Name (if applicable): _____

Add personal comments here, or attach additional testimony:

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ASSOCIATION

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

Dear Hawai'i Legislators:

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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

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

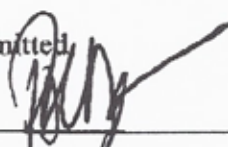
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: _____



Printed Name: _____

PAUL ALKIRE

Business Name (if applicable): _____

Street Address: _____

50 Hau'olu St #305

City: _____

WAILUKU

State: _____

HI

Telephone: _____

808-264-0396

Email Address: _____

PAULKIRE@HOMER.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: Justin Ingram

Business Name (if applicable): _____

Street Address: 2609 Date St. #9

City: Honolulu

State: HI

Telephone: _____

Email Address: Surf to h@hotmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Gary Taylor

Printed Name: GARY TAYLOR

Business Name (if applicable): _____

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

Telephone: 699-5747 Email Address: _____

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: 

Printed Name: James B Cannon

Business Name (if applicable): _____

Street Address: 4057 Ironwood Dr

City: Honolulu

State: hi

Telephone: _____

Email Address: light2protect@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: 

Printed Name: CHAZ KALI

Business Name (if applicable): _____

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

Telephone: 808-351-2621 Email Address: CHAZBNC@GMAIL.COM

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

Respectfully Submitted,

Signature: Lance Hullemann Jr. Printed Name: Lance Hullemann Jr.

Business Name (if applicable): _____

Street Address: 2345 Ala Wai #1507 City: HON State: HI

Telephone: 474-8000 Email Address: _____

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: 

Printed Name: CHRIS DAVIS

Business Name (if applicable): _____

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

Telephone: 808-781-1323 Email Address: 808DefBRllator@gmail.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: 1259 ULUKOUA ST City: KONA State: HI

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

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Patsy Irie Printed Name: Patsy Irie

Business Name (if applicable): _____

Street Address: 7931 A Nuuanu Pkwy Dr City: _____ State: HI

Telephone: 808-596-8417 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: Coryn Tucker

Business Name (if applicable): _____

Street Address: 1268 Kaluauia St City: Hon State: HI

Telephone: _____

Email Address: ribbon-1@hawaii.org

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

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: WILLIAM P.A. PIEPER

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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- 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: _____

172 HANALEI # 400

City: _____

HANALEI

State: _____

HI

Telephone: _____

203 285 0445

Email Address: _____

BEREALAME@HOTMAIL.COM

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: 

Printed Name: Hua Jun Ly

Business Name (if applicable): Hunter tour

Street Address: 357c Punhue PL

City: Hon

State: Hi

Telephone: 358-2689

Email Address: Hunter-Ben@hotmail.com

Add personal comments here, or attach additional testimony:

We did pay tax but not that much

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hawaiicigarassociation.org

hawaiiCigar

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

Respectfully Submitted,

Signature:  Printed Name: Dennis Irie

Business Name (if applicable): _____

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

Telephone: 595-8477 Email Address: _____

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: _____

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

Business Name (if applicable): RETIRED

Street Address: 1105 PUAHA ST. City: MAILOWAW State: HI

Telephone: 573-1106 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: MIKE ISHIKAWA

Business Name (if applicable): _____

Street Address: 2115 WELLS ST City: WAILUKU State: HI

Telephone: 244-9265 Email Address: _____

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature:

Danny Matsunaga

Printed Name:

Danny Matsunaga

Business Name (if applicable):

N/A

Street Address:

55 Mahalanui St.

City:

Waikuku

State:

HI

Telephone:

808-244-6414

Email Address:

Danny.Matsunaga@vtd.net

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature:  Printed Name: AUSTIN RODRIGUES

Business Name (if applicable): _____

Street Address: 1007 MAKAHI KONA City: WAIKUKU State: HI

Telephone: 970-313-7897 Email Address: _____

Add personal comments here, or attach additional testimony:

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hawaiiCigar

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

Respectfully Submitted,

Signature: David Sable Digitally signed by David Sable
DN: cn=David Sable, o=, email=dsable@hawaii.rr.com, c=US
Date: 2013.01.07 09:18:38 -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

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hawaiicigarassociation.org

Submit



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: Matthew M. Hull Digitally signed by Matthew M. Hull
DN: cn=Matthew M. Hull, o=ou,
email=matthull@hotmail.com, c=US
Date: 2013.01.08 11:57:36 -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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Respectfully Submitted,

Signature: smazbanian 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

hawaiiCigar

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Respectfully Submitted,

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

Business Name (if applicable): _____

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

Zip: 96720 Telephone: (808) 933-1144 Email Address: cyberandy@ymail.com

Add personal comments here, or attach additional testimony:

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For More Information on the Hawaii Cigar Association please visit

hawaicigarassociation.org

Submit

hawaiiCigar

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Respectfully Submitted,

Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

City: _____

State: _____

Telephone: _____

Email Address: _____

Add personal comments here, or attach additional testimony:

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hawaiicigarassociation.org



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Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

City: _____

State: _____

Telephone: _____

Email Address: _____

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Respectfully Submitted,

Signature: R. Flower Printed Name: Rene Flower

Business Name (if applicable): _____

Street Address: _____ City: _____ State: _____

Telephone: _____ Email Address: _____

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: MARGHAN LEUZ

Business Name (if applicable): _____

Street Address: _____ City: _____ State: _____

Telephone: _____ Email Address: _____

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: Sean Hubbard Printed Name: Sean Hubbard

Business Name (if applicable): _____

Street Address: 647 Maaloa St. City: Kaunakakai State: HI

Telephone: 813-315-6029 Email Address: _____

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: David Litman

Business Name (if applicable): _____

Street Address: _____ City: _____ State: _____

Telephone: 575-2105 Email Address: _____

Add personal comments here, or attach additional testimony:

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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: CLAYTON@Ad.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: [Handwritten Signature]

Printed Name: GRAYLO TAIYAMA

Business Name (if applicable): _____

Street Address: 1720 POKI ST

City: HON

State: H

Zip: 96822

Telephone: 808 428 7945

Email Address: _____

Add personal comments here, or attach additional testimony:

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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: 96816

Telephone: 927-6754

Email Address: _____

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: Aaron Pickett

Business Name (if applicable): _____

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

Zip: 64505 Telephone: 816 696 3297 Email Address: Aaron.Craig.Pickett@gmail.com

Add personal comments here, or attach additional testimony:

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

Dear Hawai'i Legislators:

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

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

Respectfully Submitted,

Signature: _____

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

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Respectfully Submitted,

Signature: 

Printed Name: Robert Kamae

Business Name (if applicable): Alma - Cigars

Street Address: 438 Kuamoo #204

City: Honolulu

State: HI

Zip: 96815

Telephone: 808-548-1954

Email Address: RobertKamae@yahoo.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Lee S. Fackrell Printed Name: Lee S. Fackrell

Business Name (if applicable): N.A.

Street Address: 3020 ALA NAPUAA City: HONO State: HI

Telephone: 839-5261 Email Address: N.A.

Add personal comments here, or attach additional testimony:

Enjoy your Tobacco's

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Respectfully Submitted,

Signature: _____

Printed Name: Joshua Unich

Business Name (if applicable): _____

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

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

Add personal comments here, or attach additional testimony:

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