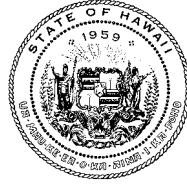


# **SCR98/SR64 Testimony**

NEIL ABERCROMBIE  
GOVERNOR

SHAN TSUTSUI  
LT. GOVERNOR



STATE OF HAWAII  
**DEPARTMENT OF TAXATION**  
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JOSHUA WISCH  
DEPUTY DIRECTOR

To: The Honorable Clarence K. Nishihara, Chair  
and Members of the Senate Committee on Agriculture

The Honorable Malama Solomon, Chair  
and Members of the Senate Committee on Water and Land

Date: Thursday, March 28, 2013  
Time: 3:05 p.m.  
Place: Conference Room 229, State Capitol

From: Frederick D. Pablo, Director  
Department of Taxation

Re: S.C.R. No. 98/S.R. No. 64 Requesting the Department of Agriculture, with the Assistance of the Commission on Water Resource Management, to Conduct a Study Regarding Permeable Surfaces Tax Credit

The Department of Taxation (Department) **appreciates the intent but has concerns** regarding S.C.R. 98/S.R. 64, and offers the following comments for the Committees' consideration.

S.C.R. 98/S.R. 64 request the Department provide input regarding administration for a study regarding a permeable surfaces tax credit to be conducted by the Department of Agriculture with the assistance of the Commission on Water Resource Management.

This resolution states that agricultural operations are providing a public service when maintaining permeable surfaces and should be compensated by the State for doing so. The Department suggests the State can achieve such compensation more effectively through a grant program administered by the Department of Agriculture, and therefore, recommends this resolution be amended to study the feasibility of such a grant program rather than a tax credit. The Department also notes that it has no expertise or understanding of the policy issues involved with supporting maintenance of permeable surfaces; lack of sufficient expertise and understanding also hampers the ability to administer and enforce proper application tax law.

Thank you for the opportunity to provide comments.

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
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**Cc:** [laureenelizabeth1@gmail.com](mailto:laureenelizabeth1@gmail.com)  
**Subject:** Submitted testimony for SCR98 on Mar 28, 2013 15:05PM  
**Date:** Wednesday, March 27, 2013 2:00:04 PM

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SCR98

Submitted on: 3/27/2013

Testimony for AGL/WTL on Mar 28, 2013 15:05PM in Conference Room 229

Submitted By	Organization	Testifier Position	Present at Hearing
Laureen Elizabeth	Individual	Support	No

Comments: I am a member of Hawaii Farmers Union United and support measures to support our farmers to grow the food we need locally!

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**Subject:** \*Submitted testimony for SCR98 on Mar 28, 2013 15:05PM\*  
**Date:** Wednesday, March 27, 2013 8:40:06 AM

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SCR98

Submitted on: 3/27/2013

Testimony for AGL/WTL on Mar 28, 2013 15:05PM in Conference Room 229

Submitted By	Organization	Testifier Position	Present at Hearing
Lyn Howe	Individual	Support	No

Comments:

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**Date:** Tuesday, March 26, 2013 11:12:57 PM

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SCR98

Submitted on: 3/26/2013

Testimony for AGL/WTL on Mar 28, 2013 15:05PM in Conference Room 229

Submitted By	Organization	Testifier Position	Present at Hearing
Tanja Miller	Individual	Support	No

Comments:

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**Subject:** \*Submitted testimony for SCR98 on Mar 28, 2013 15:05PM\*  
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SCR98

Submitted on: 3/26/2013

Testimony for AGL/WTL on Mar 28, 2013 15:05PM in Conference Room 229

Submitted By	Organization	Testifier Position	Present at Hearing
Nancy Redfeather	Individual	Support	No

Comments:

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**Subject:** \*Submitted testimony for SCR98 on Mar 28, 2013 15:05PM\*  
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SCR98

Submitted on: 3/27/2013

Testimony for AGL/WTL on Mar 28, 2013 15:05PM in Conference Room 229

Submitted By	Organization	Testifier Position	Present at Hearing
Harriet Witt	Individual	Support	No

Comments:

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