

NEIL ABERCROMBIE
GOVERNOR

SHAN TSUTSUI
LT. GOVERNOR



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

FREDERICK D. PABLO
DIRECTOR OF TAXATION

JOSHUA WISCH
DEPUTY DIRECTOR

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

Date: Wednesday, February 19, 2014
Time: 2:00 p.m.
Place: Conference Room 308, State Capitol

From: Frederick D. Pablo, Director
Department of Taxation

Re: H.B. No. 1704, Relating to Research Activities

The Department of Taxation (Department) opposes this measure. Due to the complexity of this tax credit, the Department's ability to administer and enforce the provisions of the tax credit are severely hampered if the tax credit does not track the federal tax credit.

H.B. 1704 provides that sections 41 and 280C(c) of the Internal Revenue Code (IRC) shall be relied upon for calculating the State Tax Credit for Research Activities (TCRA), except that references to the base amount shall not apply and tax credit for all qualified research expenses may be taken without regard to the amount of expenses incurred for previous years. The measure is effective upon approval.

The federal TCRA is an incremental credit based on increases in research activities under IRC § 41(a). Taxpayers may choose to claim the credit under the Regular Research Credit ("RRC") method or the Alternative Simplified Credit ("ASC") method under IRC § 41(c)(5). The TCRA is a highly technical and extremely complex tax credit, such that the Department must rely on the expertise of the Internal Revenue Service (IRS) in determining whether a TCRA claim is justified.

For example, when the federal TCRA and the State TCRA were not in sync under Act 221, Session Laws of Hawaii 2000, the Department expended considerable audit resources to determine whether taxpayer claims for the TCRA were justified. Because the Hawaii TCRA is a refundable credit, the tendency is for taxpayers to be more aggressive in their approach as to what activities and expenditures fall within the parameters of the tax credit.

Validation of tax credit claims requires review of extremely detailed and technical information, and disputes concerning the credit are not easily resolved. Given that the Department does not have the personnel, resources and expertise to insure that claims for the credit are valid, the administration and enforcement of this tax credit is very difficult for the Department.

The TCRA is intended to encourage taxpayers to design, develop, and/or improve products, processes, techniques, formulas or software and intended to reward programs that pursue innovation. The ASC method allows taxpayers to claim research credits, even if research costs remain the same or when costs decline as compared to prior years. As such, it is not necessary to eliminate the reference to the base periods. Taxpayers are still eligible for the TCRA even when the amounts spent on qualified research decline from the previous year.

The RRC equals 20% of a taxpayer's current-year Qualified Research Expenses (QREs) that exceed a base amount, which is determined by applying the taxpayer's historical percentage of gross receipts spent on QREs (the fixed-base percentage) to the four most recent years' average gross receipts. The fixed-base percentage may not exceed 16%, and the base amount may not be less than half of the current-year QREs. The ASC equals 14% of the QREs for the taxable year that exceed 50% of the average QREs for the three taxable years preceding the taxable year for which the credit is being calculated. If the taxpayer has no QREs in any one of the three preceding tax years, the ASC rate equals 6% of the QREs for the taxable year.

Currently, under IRC §§ 41(f)(1)(A)(ii) and 41(f)(1)(B)(ii), a taxpayer is required to allocate research credits to each controlled group member "on a proportionate basis to its share of the aggregate of the qualified research expenses, basic research payments, and amounts paid or incurred to energy research consortiums, taken into account by such controlled group for purposes of this section." Thus, the group credit is allocated to group members based on a member's share of qualified research expenses, basic research payments, and amounts paid or incurred to energy research consortiums, without regard to whether the member would have a stand-alone entity credit or what the amount of any such credit would be.

This measure would require substantial deviations in making this calculation for State tax purposes, as opposed to using the federal allocation, due to the deletion of the base periods that may be applicable to each taxpayer of the group. As a result, administration and enforcement of this tax credit will divert the Department's limited resources to administer and enforce a tax credit, rather than for revenue collection. The Department opposes this attempt to deviate from the federal TCRA.

Thank you for the opportunity to provide comments.

Written Statement of
ROBBIE MELTON
Executive Director & CEO
High Technology Development Corporation
before the
HOUSE COMMITTEE ON FINANCE
Wednesday, February 19, 2014
2:00 p.m.
State Capitol, Conference Room 308
In consideration of

HB 1704 RELATING TO RESEARCH ACTIVITIES.

Chair Luke, Vice Chairs Nishimoto and Johanson, and Members of the Committee on Finance.

The High Technology Development Corporation (HTDC) **supports** HB 1704 relating to Research Activities. HTDC agrees that tax incentives are an important piece of the comprehensive strategy for the economic development of our technology industry and should follow the Department of Taxation draft with respect to section 41 of the Internal Revenue Code. HTDC comments that these efforts should be coordinated with HB2338 to build a cohesive strategy.

Thank you for the opportunity to offer these comments.

TAXBILLSERVICE

126 Queen Street, Suite 304

TAX FOUNDATION OF HAWAII

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: INCOME, Tax credit for research activities

BILL NUMBER: SB 2323; HB by 1704 (Identical)

INTRODUCED BY: SB by Kidani, Ige and 8 Democrats; HB by Nishimoto

BRIEF SUMMARY: Amends HRS section 235-110.91 to reinsert the phrase “provided that references to the base amount shall not apply and credit for all qualified research expenses may be taken without regard to the amount of expenses for previous years.”

EFFECTIVE DATE: Upon approval

STAFF COMMENTS: The legislature by Act 270 reestablished the income tax credit for qualified research activities which expired on 12/31/10. While Act 270 merely updated the existing law and changed the effective date, it deleted language relating to the calculation of the credit necessitating the proposed measure to clarify the calculation of the state credit. Under the federal Internal Revenue Code section 41 (with respect to the credit for increasing research activities) the credit is allowed for those research expenses incurred in a taxable year over a base amount. Under the proposed measure, all qualified research expenses would be eligible for the credit regardless of any base amount and could result in a drain of the state’s financial resources.

Substantively, over the last decade, Hawaii has adopted various tax incentives to encourage the development of high technology businesses in the state. The acts provided investment and research credits as well as income exclusions providing tax relief to high tech businesses and individuals associated with high tech businesses. While the focus on high technology in the last few years is commendable, it fails to recognize that investments are made with the prospect that the venture will yield a profit. If the prospects for making a profit are absent, no amount of tax credits will attract investment from outside Hawaii’s capital short environment. People do not invest to lose money. It should be remembered that until Hawaii’s high cost of living can be addressed, all the tax incentives in the world will not make a difference in attracting new investment to Hawaii. The only attractive aspect for resident investors to plough money into such activities is the fact that the credit provides a way to avoid paying state taxes.

Digested 2/10/14



Chamber of Commerce HAWAII

The Voice of Business

**Testimony to the House Committee on Finance
Wednesday, February 19, 2014 at 2:00 P.M.
Conference Room 308, State Capitol**

RE: HOUSE BILL 1704 RELATING TO RESEARCH ACTIVITIES

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

The Chamber of Commerce of Hawaii ("The Chamber") **supports** HB 1704 Relating to Research Activities.

The Chamber is the largest business organization in Hawaii, representing over 1,000 businesses. Approximately 80% of our members are small businesses with less than 20 employees. As the "Voice of Business" in Hawaii, the organization works on behalf of members and the entire business community to improve the state's economic climate and to foster positive action on issues of common concern.

This bill would provide crucial support to research and development companies within the state. Clarifying this tax credit would provide more incentive for research and development companies to expend their resources within the state of Hawaii. HB 1704 would boost the state's economy and provide further support to the development of Hawaii's innovation industry.

Thank you for the opportunity to testify.



From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 11:33 AM
To: FINTestimony
Cc: sloui@navships.com
Subject: Submitted testimony for HB1704 on Feb 19, 2014 14:00PM

HB1704

Submitted on: 2/18/2014
 Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Steven Loui	Pacific Marine & Supply	Support	No

Comments: I completely support this bill.

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Purpose: Support of Hawaii State Legislature HB1704

The technology industry in Hawaii has grown over the past 10 years and has made significant strides towards achieving the goal of diversifying Hawaii's economy.

The Tax Credit for Research Activities (TCRA) encourages taxpayers to design, develop, and/or improve products, processes, techniques, formulas or software and intended to reward programs that pursue innovation. From the experiences of our firm, Makai Ocean Engineering, the TCRA appears to be working. This significant and much needed legislation increases the global competitiveness of Hawaii's tech firms in the face of Hawaii's already high and rising costs of doing business, which include labor, energy, transportation, and materials.

Groundbreaking technology has emerged from Hawaii's tech firms. For example, Hawaii is currently home to the world's largest ocean thermal energy conversion (OTEC) plant, the world's leading subsea cable laying software, a deep ocean pipeline world record, and many other innovations that are now exportable technologies serving the Department of Defense or other external markets. These technologies have consistently garnered international attention, investment, and additional tax revenues to the State.

However, in order for organizations performing qualified research activities to receive a tax credit, the taxpayer must increase the qualified research activities in Hawaii each year. This penalizes firms that, year after year, continue to perform a consistent level of research activities in the State. We believe it is imperative not only to incent tech firms to starting doing research in Hawaii, but also to incent them to stay. For this reason, we support HB1704.

HB1704 would decouple the calculation of Hawaii's TCRA from the Federal (Internal Revenue Code) base amount, and credit all qualified research expenses, regardless of the amount of expenses incurred in the previous year. This bill would remove the penalty imposed on tech firms who had a consistent level of qualified research expenses when compared to the previous year.

We strongly urge you to support of HB1704.



Testimony in Support of HB1704



To: House Committee on Finance

Dear Chair Sylvia Luke, Vice Chair Scott Nishimoto, Vice Chair Aaron Ling Johanson, and Members of the Committee:

This letter is to provide our support for HB1704 regarding the continuation for the Hawaii State Research and Development Tax Credit.

TeraSys Technologies has been developing products using government research and development funding for the past 6 years. We have secured over \$6M in total research investments to date, and have translated those research dollars into over \$600,000 of product sales back to government entities. 100% of our activities occur in the state which includes the manufacturing and shipping of our products to our customers.

Our more important goal, however, is to translate our research activities into commercial product sales, allowing us to penetrate global markets with much larger financial returns for TeraSys and the State of Hawaii. The availability of research and development tax credits fill a vital role in the translation of government research into commercial products, since the government rarely funds activities related to commercial product development.

HB1704's continuation will provide a much needed source of financing for highly profitable, high growth commercial product development. This would fill a large gap in the technology development process and would promote the maturation and commercialization of novel technologies. In addition, the bill will support of the growth of the tech industry and the creation of jobs and innovation in the State of Hawaii.

We strongly urge you to support HB1704 and thank you for your time and attention,

Mahalo Nui Loa,

Kevin Miyashiro
President

Digitally signed by Kevin Miyashiro; DN: c=US, o=U.S. Government, ou=ECA, ou=IdenTrust, ou=TERASYS TECHNOLOGIES LLC, cn=Kevin Miyashiro; A0109690000132483F4D07000E350 Date: 2014.02.18 11:26:28 -10'00'



Written Statement of
DR. PATRICK K. SULLIVAN
PRESIDENT/CEO OCEANIT

Before the
COMMITTEE ON FINANCE

February 19, 2014
2:00 p.m.
State Capitol, Conference Room 308
In Support of

HB 1704 RELATING TO RESEARCH ACTIVITIES

To: Chair Sylvia Luke, Vice Chair Scott Nishimoto and Aaron Ling Johanson and Members of the Committee

From: Dr. Patrick K. Sullivan, President/CEO

Re: Testimony in Support of HB1704

Honorable Chair, Vice-Chair and Committee Members:

Thank you for the opportunity to submit testimony **in support of HB1704**

Oceanit currently employs about 125 scientists, engineers and support staff. We regularly host interns, school classes, and conduct numerous outreach activities for elementary thru college levels students to introduce them to science and engineering careers. We let the children of Hawai'i know that there are exciting, good paying jobs for them in right here in this State. Many of them have returned to the islands, equipped with college degrees, wanting to work in science and engineering. It is our hope that we can continue to offer an alternative to those who want to work in an industry that is growing nationally as well as internationally and to show them that world class technical work can thrive in Hawai'i.

The R&D credit has helped to jump start an industry that is in its infancy in Hawai'i. It has been responsible for job creation, as well as many long-term investments Oceanit has made that will set the stage for future growth. The reality is that without the R&D tax credit, Oceanit would not have been able to make these investments.

As a result of forward-looking nature of research, few R&D investments have short-term rewards. This bill would re-establish a temporary refundable R&D income tax credit for qualified research activities in the State of Hawai'i, to help provide longer-term continuity for an industry that is struggling to grow.

Thank you for your continued support of R&D as the stimulant to an innovative Hawai'i STEM economy that Hawai'i's future generation can be apart of.



From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 1:49 PM
To: FINTestimony
Cc: bkays@navatekltd.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014
 Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Brian Kays	Navatek Ltd.	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Monday, February 17, 2014 10:12 AM
To: FINTestimony
Cc: achung@navatekltd.com
Subject: Submitted testimony for HB1704 on Feb 19, 2014 14:00PM

HB1704

Submitted on: 2/17/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
ann chung	Navatek Ltd.	Support	Yes

Comments: I am Ann Chung, representing Navatek, a research and development company for military and commercial applications. We strongly support HB1704. The R&D credit is based on qualified expenses SPENT IN THE STATE OF HAWAII. Supporting this credit incentivizes R&D companies to spend monies on wages, materials and subcontractors IN THE STATE OF HAWAII. With major reductions in military funding, the R&D credit is very important to the success of our local R&D companies. We recognize that the legislature has been very supportive of the technology industry in the past and continues to recognize the importance of Hawaii's innovation industries to our economy. This bill will support building the R&D industry in Hawaii.

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From: mailinglist@capitol.hawaii.gov
Sent: Monday, February 17, 2014 3:55 PM
To: FINTestimony
Cc: klock@navatekltd.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/17/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Kacey Lock	Navatek, Ltd	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 7:12 AM
To: FINTestimony
Cc: wfoster@navatekltd.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
William Foster	Navatek Ltd.	Support	No

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 4:08 AM
To: FINTestimony
Cc: jdoyle@navatekltd.com
Subject: Submitted testimony for HB1704 on Feb 19, 2014 14:00PM

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
William Doyle	Navatek LTD	Support	No

Comments: I strongly support HB1704

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 4:12 AM
To: FINTestimony
Cc: mj.murphy@yahoo.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Matthew Murphy	Navatek Ltd.	Support	No

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 8:50 AM
To: FINTestimony
Cc: sfitzpatrick@navatekltd.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Stephanie Fitzpatrick	Navatek Ltd.	Support	No

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 8:31 AM
To: FINTestimony
Cc: vnagahiro@lava.net
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
vicki nagahiro	business	Support	No

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 8:59 AM
To: FINTestimony
Cc: bdelacruz@lava.net
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Betty Dela Cruz	Individual	Support	No

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 8:57 AM
To: FINTestimony
Cc: cwhite@pacificshipyards.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

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

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 8:55 AM
To: FINTestimony
Cc: dcurtis@pacificshipyards.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

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

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 8:54 AM
To: FINTestimony
Cc: hmariano@pacificshipyards.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Hazel Mariano	Individual	Support	No

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 8:58 AM
To: FINTestimony
Cc: jmiller@pacificshipyards.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

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

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 8:56 AM
To: FINTestimony
Cc: iwood@pacificshipyards.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Iain Wood	Individual	Support	No

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 8:58 AM
To: FINTestimony
Cc: lsdimaya@pacificshipyards.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

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Submitted By	Organization	Testifier Position	Present at Hearing
Leilani Sebastian-Dimaya	Individual	Support	No

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 8:55 AM
To: FINTestimony
Cc: mdavies@pacificshipyards.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

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

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 8:54 AM
To: FINTestimony
Cc: mmiller@pacificshipyards.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

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

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 8:54 AM
To: FINTestimony
Cc: wansai@pacificshipyards.com
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Submitted By	Organization	Testifier Position	Present at Hearing
Wesley Ansai	Individual	Support	No

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 8:42 AM
To: FINTestimony
Cc: bhare@pacificshipyards.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

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Submitted By	Organization	Testifier Position	Present at Hearing
Bobby Hare	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 8:40 AM
To: FINTestimony
Cc: jfrost@pacificshipyards.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
James Frost	Individual	Support	No

Comments:

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 8:41 AM
To: FINTestimony
Cc: jlantan@pacificshipyards.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Jennifer Lantan	Individual	Support	No

Comments:

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 8:43 AM
To: FINTestimony
Cc: jpuletasi@pacificshipyards.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Jonathan Puletasi	Individual	Support	No

Comments:

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 8:43 AM
To: FINTestimony
Cc: mmiller@pacificshipyards.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

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

Comments:

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 8:42 AM
To: FINTestimony
Cc: nengebretson@pacificshipyards.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Nicolas Engebretson	Individual	Support	No

Comments:

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 8:40 AM
To: FINTestimony
Cc: tatkinson@pacificshipyards.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Thomas Atkinson	Individual	Support	No

Comments:

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 8:44 AM
To: FINTestimony
Cc: awhite@navatekltd.com
Subject: Submitted testimony for HB1704 on Feb 19, 2014 14:00PM

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Audra White	Individual	Support	No

Comments: I strongly support HB1704.

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Monday, February 17, 2014 12:10 PM
To: FINTestimony
Cc: bnakaoka@pacificshipyards.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/17/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Ben Nakaoka	Individual	Support	No

Comments:

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 8:18 AM
To: FINTestimony
Cc: bcuneo@navatekltd.com
Subject: Submitted testimony for HB1704 on Feb 19, 2014 14:00PM

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Brian Cuneo	Individual	Support	No

Comments: I strongly support HB1704

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 6:39 AM
To: FINTestimony
Cc: cbradley@navatekltd.com
Subject: Submitted testimony for HB1704 on Feb 19, 2014 14:00PM

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Christian Bradley	Individual	Support	No

Comments: I strongly support HB1704

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 8:19 AM
To: FINTestimony
Cc: dmauro@pacificshipyards.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
David Mauro	Individual	Support	No

Comments:

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Monday, February 17, 2014 10:27 AM
To: FINTestimony
Cc: eschiff5@gmail.com
Subject: Submitted testimony for HB1704 on Feb 19, 2014 14:00PM

HB1704

Submitted on: 2/17/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Eric Schiff	Individual	Support	No

Comments: I strongly support HB1704.

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 6:46 AM
To: FINTestimony
Cc: gjohnson@navatekltd.com
Subject: Submitted testimony for HB1704 on Feb 19, 2014 14:00PM

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Gary Johnson	Individual	Support	No

Comments: I strongly support HB1704

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 8:20 AM
To: FINTestimony
Cc: gary@navatekltd.com
Subject: Submitted testimony for HB1704 on Feb 19, 2014 14:00PM

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Gary Shimosono	Individual	Support	No

Comments: I strongly support HB1704

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Monday, February 17, 2014 3:15 PM
To: FINTestimony
Cc: hykim@navatekltd.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/17/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Hyunyul Kim	Individual	Support	No

Comments:

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 8:17 AM
To: FINTestimony
Cc: hcabral@pacificshipyards.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Howard Cabral	Individual	Support	No

Comments:

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 7:49 AM
To: FINTestimony
Cc: iwood@pacificshipyards.com
Subject: Submitted testimony for HB1704 on Feb 19, 2014 14:00PM

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Iain Wood	Individual	Support	No

Comments: Strongly Support

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 9:23 AM
To: FINTestimony
Cc: kkomori@lava.net
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Karen Komori	Individual	Support	No

Comments:

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 8:10 AM
To: FINTestimony
Cc: kathy@navatekltd.com
Subject: Submitted testimony for HB1704 on Feb 19, 2014 14:00PM

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
KATHY LOUI-YASUI	Individual	Comments Only	No

Comments: I STRONGLY SUPPORT THIS BILL.

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 9:35 AM
To: FINTestimony
Cc: kenneth.ana.jr@gmail.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
kenneth Ana	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 8:18 AM
To: FINTestimony
Cc: ksmith@pacificshipyards.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Kevin Smith	Individual	Support	No

Comments:

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 4:03 AM
To: FINTestimony
Cc: mcraig@navatekltd.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Margaret Craig	Individual	Support	No

Comments:

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 7:51 AM
To: FINTestimony
Cc: mbuelsing@navatekltd.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Michael Buelsing	Individual	Support	No

Comments:

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 8:18 AM
To: FINTestimony
Cc: nyanagawa@pacificshipyards.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

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

Comments:

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 9:33 AM
To: FINTestimony
Cc: rcardano@pacificshipyards.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Ruby Cardano	Individual	Support	No

Comments:

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Sent: Tuesday, February 18, 2014 8:17 AM
To: FINTestimony
Cc: sfleming@pacificshipyards.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Scott Fleming	Individual	Support	No

Comments:

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 8:02 AM
To: FINTestimony
Cc: syamashita@navatekltd.com
Subject: Submitted testimony for HB1704 on Feb 19, 2014 14:00PM

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Scott Yamashita	Individual	Support	No

Comments: Strongly support HB1704

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 3:55 AM
To: FINTestimony
Cc: tzangle@navatekltd.com
Subject: Submitted testimony for HB1704 on Feb 19, 2014 14:00PM

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

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

Comments: I strongly support HB1704

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 6:31 AM
To: FINTestimony
Cc: lawsonns@icloud.com
Subject: Submitted testimony for HB1704 on Feb 19, 2014 14:00PM

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
William S Lawson	Individual	Support	No

Comments: I strongly support HB 1704

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 7:55 AM
To: FINTestimony
Cc: zheshiki@navatekltd.com
Subject: Submitted testimony for HB1704 on Feb 19, 2014 14:00PM

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Zensho Heshiki	Individual	Comments Only	No

Comments: I strongly support HB1704.

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 9:52 AM
To: FINTestimony
Cc: yokoyoko8mr@hotmail.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Brian Searson	Individual	Support	No

Comments:

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 9:38 AM
To: FINTestimony
Cc: faleafinedavid@yahoo.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
David Faleafine	Individual	Support	No

Comments:

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 9:39 AM
To: FINTestimony
Cc: hanas98@yahoo.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Destin Hanaike	Individual	Support	No

Comments:

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 9:37 AM
To: FINTestimony
Cc: mrscofran@yahoo.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Forrest Cofran	Individual	Support	No

Comments:

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 9:41 AM
To: FINTestimony
Cc: iaea96795@hotmail.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Ivan Iaea	Individual	Support	No

Comments:

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 9:40 AM
To: FINTestimony
Cc: joshuahalterman@rocketmail.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Josh Halterman	Individual	Support	No

Comments:

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 9:43 AM
To: FINTestimony
Cc: kaiesko13@yahoo.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Kai Liekoski	Individual	Support	No

Comments:

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 9:50 AM
To: FINTestimony
Cc: kmatsushima27@hotmail.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Kaniela Matsushima	Individual	Support	No

Comments:

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 9:36 AM
To: FINTestimony
Cc: lbishop@pacificshipyards.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Larry Bishop	Individual	Support	No

Comments:

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 9:42 AM
To: FINTestimony
Cc: lawrenceironmoccasinjr@gmail.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Lawrence Iron Moccasin	Individual	Support	No

Comments:

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 9:42 AM
To: FINTestimony
Cc: mrjohnson20012001@yahoo.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Michael Johnson	Individual	Support	No

Comments:

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 9:37 AM
To: FINTestimony
Cc: prestonenos@gmail.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Preston Enos	Individual	Support	No

Comments:

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 9:41 AM
To: FINTestimony
Cc: robertiha555@msn.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Robert Iha	Individual	Support	No

Comments:

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 9:38 AM
To: FINTestimony
Cc: sguernsey@pacificshipyards.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Scott Guernsey	Individual	Support	No

Comments:

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 9:35 AM
To: FINTestimony
Cc: utulelea@gmail.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Utulele Aupaau	Individual	Support	No

Comments:

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 10:54 AM
To: FINTestimony
Cc: nespinda@gmail.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

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

Comments:

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 10:57 AM
To: FINTestimony
Cc: jasondampeer565@yahoo.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Jason Dampeer	Individual	Support	No

Comments:

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 11:00 AM
To: FINTestimony
Cc: martin.kao@gmail.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Martin Kao	Individual	Support	No

Comments:

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 11:00 AM
To: FINTestimony
Cc: black100rome@live.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Genesis Romualdo	Individual	Support	No

Comments:

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 10:54 AM
To: FINTestimony
Cc: fordthomas808@yahoo.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Ford Thomas	Individual	Support	No

Comments:

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 10:56 AM
To: FINTestimony
Cc: chris8380.cn@gmail.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Christian Nelson	Individual	Support	No

Comments:

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 10:53 AM
To: FINTestimony
Cc: jmurhenry@hotmail.com
Subject: *Submitted testimony for HB1704 on Feb 19, 2014 14:00PM*

HB1704

Submitted on: 2/18/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Blair Henry	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 18, 2014 1:34 PM
To: FINTestimony
Cc: alan.hayashi@baesystems.com
Subject: Submitted testimony for HB1704 on Feb 19, 2014 14:00PM

HB1704

Submitted on: 2/18/2014
 Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
alan hayashi	Individual	Support	No

Comments: ALAN S. HAYASHI 207-4 Kawaihae Street Honolulu, Hawaii 96825 TESTIMONY TO THE HOUSE COMMITTEE ON FINANCE (FINANCE) Wednesday, February 19, 2014 @ 2:00 pm Conference Room #308 RE: HB 1704 "RELATING TO RESEARCH ACTIVITIES." Chair Luke, Vice Chair Nishimoto, Vice Chair Johanson, and members of the House Committee on Finance: My name is Alan Hayashi testifying in support of the intent of SB 2323 "Relating to Research Activities". This slight modification should provide the smaller qualified technology industry Research and Development companies the ability to recoup a more predictable stream of pre-paid, refundable tax credits. This in turn should help the research and development industry's sustained growth and contribute to Hawaii's larger economic growth. Thank you for the opportunity to testify on this measure, and for your consideration and support.

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finance1

From: mailinglist@capitol.hawaii.gov
Sent: Wednesday, February 19, 2014 3:11 PM
To: FINTestimony
Cc: dhirata@lava.net
Subject: Submitted testimony for HB1704 on Feb 19, 2014 14:00PM



HB1704

Submitted on: 2/19/2014

Testimony for FIN on Feb 19, 2014 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Debra Hirata	Individual	Support	No

Comments: I strongly support HB1704

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