



**TESTIMONY OF
THE DEPARTMENT OF THE ATTORNEY GENERAL
TWENTY-SEVENTH LEGISLATURE, 2014**

ON THE FOLLOWING MEASURE:

H.B. NO. 1849, H.D. 1, S.D. 1, RELATING TO TAXATION.

BEFORE THE:

SENATE COMMITTEE ON WAYS AND MEANS

DATE: Friday, March 28, 2014

TIME: 9:15 a.m.

LOCATION: State Capitol, Room 211

TESTIFIER(S): WRITTEN COMMENTS ONLY. For more information, call
Earl Hoke, Deputy Attorney General - 586-1203

Chair Ige and Members of the Committee:

The Department of the Attorney General provides the following comments and concerns related to this measure because the title of this bill "RELATING TO TAXATION" conflicts with the constitutional requirements of article III, section 14, of the Hawaii Constitution.

The purpose of this measure is to change the excise tax rate on large cigars. While this bill is titled "RELATING TO TAXATION," we note that the Senate Health Committee, in Senate Draft 1 of this bill, made amendments to section 2 that amended portions of chapter 328J, Hawaii Revised Statutes (HRS). Chapter 328J, HRS, deals with smoking and has no nexus to tax matters. Specifically, the Senate Health Committee, through the amended section 2, added a definition of "premium cigars" to section 328J-1. A close reading of the amended section 2 makes clear that the purpose of the amendment is to exempt the sale of premium cigars from the provisions of section 328J-18, HRS, which provides in relevant part:

- (a) Except as otherwise provided under this section, a retailer may sell cigarettes, smokeless tobacco, and all other tobacco products only in a direct, face-to-face exchange between the retailer and the consumer. Examples of methods of sale that are not permitted include vending machines and self-service displays.
- (b) This section shall not apply to:
 - (1) A duty-free sales enterprise selling duty-free merchandise in accordance with the provisions of title 19 United States Code section 1555(b), and any implementing regulations; and
 - (2) Retail tobacco stores, bars, or any other establishment for which the minimum age for admission is eighteen.

We are concerned that the substance of the amended section 2 is unrelated to the taxation and the setting of specific tax rates for cigarettes, smokeless tobacco, and all other tobacco products. Further, the title of the bill fails to give proper notice to those who may be interested in knowing about and testifying on the manner in which cigarettes, smokeless tobacco, and all other tobacco products are sold and other health related matters related to smoking, which are addressed in chapter 328J, HRS.

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 purpose of the single subject requirement, as articulated by the Hawaii Supreme Court, in Schwab v. Ariyoshi, 58 Haw. 25, 30-31, 564 P.2d 135, 139 (1977), is,

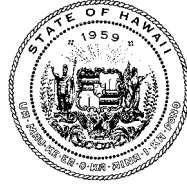
First, to prevent hodge-podge or logrolling legislation, second, to prevent surprise or fraud upon the Legislature by means of provisions in bills of which titles give no intimation; and third, to apprise the people of proposed matters of legislation. . . . To avoid improper influences which may result 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, “RELATING TO TAXATION” lacks sufficient nexus to the amended section 2 of this 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.

We recommend that section 2 of the bill be deleted if the bill is to pass.

NEIL ABERCROMBIE
GOVERNOR

SHAN TSUTSUI
LT. GOVERNOR



STATE OF HAWAII
DEPARTMENT OF TAXATION
P.O. BOX 259
HONOLULU, HAWAII 96809
PHONE NO: (808) 587-1540
FAX NO: (808) 587-1560

FREDERICK D. PABLO
DIRECTOR OF TAXATION

JOSHUA WISCH
DEPUTY DIRECTOR

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

Date: Friday, March 28, 2014
Time: 9:15 a.m.
Place: Conference Room 211, State Capitol

From: Frederick D. Pablo, Director
Department of Taxation

Re: H.B. 1849, H.D. 1, S.D. 1, Relating to Taxation

The Department of Taxation (Department) provides the following comments regarding H.B. 1849, H.D. 1, S.D. 1, for the Committee's consideration.

H.B. 1849, H.D. 1, S.D. 1, amends the tax on large cigars by replacing the current rate of 50% of the wholesale price with a rate of the lesser of either an unspecified amount per cigar or an unspecified percentage of the wholesale price. This measure also creates a new definition of "premium cigars" in Chapter 328J, Hawaii Revised Statutes (HRS), and removes the requirement that such premium cigars be sold in face-to-face transactions. S.D. 1 has a defective effective date of July 1, 2050.

The Department recommends setting forth the amendment of section 245-3(a)(13), HRS, as a new paragraph (14), and leaving the current paragraph (13) unamended, to avoid retroactively repealing the tax on large cigars sold, used or possessed before July 1, 2014. Retroactive application of the rate may create unintended consequences.

Thank you for the opportunity to provide comments.



STATE OF HAWAII
DEPARTMENT OF HEALTH
P.O. Box 3378
HONOLULU, HAWAII 96801-3378

In reply, please refer to:
File:

SENATE COMMITTEE ON WAYS AND MEANS

HB1849,HD1,SD1, RELATING TO TAXATION

Testimony of Linda Rosen, M.D., M.P.H.
Director of Health

March 28, 2014
9:15 am, Room 211

1 **Department's Position:** The Department of Health (DOH) opposes HB1849,HD1,SD1 which
2 would change the tax rate on large cigars, insert a new premium cigar definition, and exempt
3 premium cigars from the product placement law.

4 **Fiscal Implications:** Revenue loss to the State from potential tax decrease and reimbursement
5 requirement due to the retroactive date.

6 **Purpose and Justification:** HB1849,HD1,SD1 proposes to reduce the excise tax rate on large
7 cigars from fifty percent of wholesale value to an undetermined amount. It further proposes to
8 insert a new definition of "premium cigar," and exempt the sale of premium cigars from direct,
9 face-to-face exchanges between the retailer and the consumer.

10 The DOH is most concerned about the public health implications as lowering the price of
11 tobacco products encourages increased smoking and discourages quitting. Cigar smoke, like
12 cigarette smoke, contains toxic and cancer-causing chemicals that are harmful to both smokers
13 and nonsmokers. There is no safe tobacco product, and there is no safe level of exposure to
14 tobacco smoke.

1 There is neither public health nor fiscal justification for giving cigars special tax
2 treatment. They are deadly and addictive. A cap on the state cigar excise tax is an unfair tax
3 treatment for those smokers who buy and smoke the most expensive brands. Under-taxing large
4 and premium cigars will certainly result in lost revenue to the state.

5 The DOH further opposes preferential treatment by providing a separate definition for
6 premium cigars rather than the current definition in Chapter 245-1, HRS, under “Large Cigars.”
7 We are further concerned about the impact of the placement for the new definition in Chapter
8 328J, HRS, in Hawaii’s clean air laws. Further, the department opposes the inclusion in the
9 definition that will exempt premium cigars from the required direct, face-to-face exchange
10 between the retailer and the customer for all tobacco products. The exemption from Chapter
11 328J-18, HRS rolls back tobacco control efforts by allowing the display and handling of the
12 premium cigars by customers rather than keeping these along with all tobacco products secured
13 in a manner that requires a face-to-face purchase.

14 Smoking and tobacco use are the leading cause of preventable death and disease in
15 Hawaii, claiming 1,200 lives each year and generating \$526 million in annual medical costs
16 directly attributable to smoking, according to the Centers for Disease Control and Prevention
17 (CDC) 2014 report on “Best Practices for Comprehensive Tobacco Control Programs.”

18 Cigar smoking is not a safe alternative to cigarette smoking. In fact, a single large cigar
19 can contain as much tobacco and nicotine as an entire pack of cigarettes. Cigar smoking causes
20 oral cavity cancers (cancers of the lip, tongue, mouth, and throat) and cancers of the larynx,
21 esophagus, and lungs. Cigar smokers are also at an increased risk for heart disease, an aortic
22 aneurysm, and chronic obstructive pulmonary disease.

23 Cigars have fewer federal regulations than cigarettes and other tobacco products. This, as
24 well as their lower taxes, is resulting in increased popularity. While cigarette smoking is

1 declining across the nation, total consumption of all cigars has increased dramatically. Between
2 2006 and 2010, cigar consumption nationally increased by 123%.

3 In Hawaii, current cigar use tripled from 3.2% in 2006 to 10.8% in 2010. The
4 Department of Taxation (DoTax) Tax Research and Planning Report on Tobacco Tax
5 Collections and Licenses documented a three-fold increase from fiscal year (FY) 2012-2013 to
6 FY 2013-2014 in cumulative tax revenue totals from \$591,672 to \$1,824,427.

7 Research and Hawaii's own experience shows that increasing the unit price of tobacco
8 products is an effective strategy for curbing adult and youth smoking. Hawaii's comprehensive
9 tobacco control efforts has reduced adult cigarette smoking by 26% from 2000 to 2010
10 (Behavioral Risk Factors Surveillance Study), and youth cigarette smoking by 64% from 24.5%
11 in 2000 to 8.7% in 2011 (Youth Tobacco Survey). Lowering the price of tobacco products
12 encourages increased smoking and discourages quitting.

13 Upon conferring with DoTax, the DOH also has serious concerns that the replacement of
14 the prevailing date (September 30, 2009) to July 1, 2014 sets a precedent that will require
15 retroactive reimbursement for previous taxes paid.

16 Thank you for the opportunity to testify.



American Cancer Society
Cancer Action Network
2370 Nu`uanu Avenue
Honolulu, Hawai`i 96817
808.432.9149
www.acscan.org

Senate Committee on Ways and Means
Senator David Ige, Chair
Senator Michelle Kidani, Vice Chair

Decision Making: March 28, 2014; 9:15 a.m.

HB 1849, SD 1 – RELATING TO TAXATION

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

Thank you for the opportunity to provide written comments in **opposition** to HB 1849, SD1, which changes the excise tax rate on large cigars by setting an unspecified percentage of the wholesale price or an unspecified amount, whichever is lesser, for a large cigar. This measure also includes a definition of premium cigar.

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

Cigar smoking has substantial health risks.

Many people view cigar smoking as more sophisticated and less dangerous than cigarette smoking. Yet one large cigar can contain as much tobacco as an entire pack of cigarettes. Cigars are tobacco, and they are dangerous to your health.

Cigars contain nicotine, the substance in tobacco that addicts people. Cigar smokers who inhale absorb nicotine through the lungs as quickly as cigarette smokers. For those who don't inhale, the nicotine absorbs more slowly through the lining of the mouth. Cigar smoke dissolves more easily in saliva than cigarette smoke. This means cigar smokers can get the desired dose of nicotine without inhaling the smoke into their lungs. People who use oral or spit tobacco products absorb nicotine the same way. Nicotine in any form is highly addictive.

Cigars are not a safer alternative to cigarettes.

Cigars contain the same cancer-causing substances as cigarettes and other tobacco products. Cigar smoking increases the risk of cancers of the lung, mouth, larynx,

esophagus, and likely pancreas and bladder (if inhaled). Cigar smokers are four to ten times more likely to die from laryngeal, oral, or esophageal cancers than nonsmokers. Even cigar smokers who don't inhale are still breathing in large amounts of smoke that come from the lit end of the cigar and face an increased risk of lung cancer.

Even though people smoke cigars for different reasons, the fact is, like cigarettes, cigars deliver nicotine. Most full size cigars have as much nicotine as several cigarettes. Cigarettes contain an average of about 8 milligrams (mg) of nicotine. Many popular brands of larger cigars contain between 100 and 200 mg, or even as many as 444 mg of nicotine.

Like all other tobacco products, cigars should be subject to taxation to reduce the deadly and costly burden of tobacco use.

What this measure attempts to do is treat large cigars differently than other tobacco products by capping the tax to \$.50. Large cigars may contain more than a half an ounce of tobacco. *This is as much tobacco as a whole pack of cigarettes.* This measure essentially makes the purchase of tobacco cheaper for a cigar than a cigarette. We shouldn't be favoring one tobacco product over another and creating an unjustified economic advantage for a known cause of cancer.

Adding a definition of premium cigars creates even more disparity within a single category of tobacco products.

Section 2 of the measure creates two different product classifications of cigars, premium and large cigars. This is a dangerous precedent because it will open the door for any tobacco product to seek exemptions by distinguishing itself from other products. We should treat all tobacco products similarly – not create even more categories to carve out certain products from regulations.

For these reasons, ACS CAN is in opposition to this measure and urges the committee to consider the public policy message you are sending to our community: smoking a cigarette is bad, using a smokeless tobacco product is bad, but smoking a cigar is encouraged. As a public health organization, we believe this is the wrong message that slowly erodes the efforts made to reduce the burden of tobacco on our society. Thank you for the opportunity to provide written comments on this matter.



To: The Honorable David Y. Ige, Chair, Committee on Ways and Means
The Honorable Michelle N. Kidani, Vice Chair, Committee on Ways and Means
Members, Senate Committee on Ways and Means

From: Jessica Yamauchi, Executive Director

Date: March 26, 2014

Hrg: Senate Committee on Ways and Means; Fri., March 28, 2014 at 9:15 a.m. in Rm 211

Re: **Strong Opposition to HB 1849, SD 1, Relating to Taxation**

Thank you for the opportunity to offer testimony in *strong opposition* of HB 1849, SD1 which proposes to reduce the tax on large cigars, add a definition of “premium cigars”, and exempt premium cigars from HRS section 328J-18.

The Coalition for a Tobacco Free Hawaii (Coalition) is a program under the Hawaii Public Health Institute working to reduce tobacco use through education, policy and advocacy. Our program consists of over 100 member organizations and 2,000 advocates that work to create a healthy Hawaii through comprehensive tobacco prevention and control efforts.

Cigars are TOBACCO products.

Cigar smoking is addictive, and cigar smoke, similar to cigarette smoke, contains toxic and cancer-causing chemicals that are harmful to both smokers and nonsmokers. Cigar smoking causes oral cavity cancers (cancers of the lip, tongue, mouth and throat) and cancers of the larynx, esophagus and lung. There is no safe tobacco product and no safe level of exposure to tobacco smoke.

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

Cigars are under-taxed and less regulated than cigarettes.

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

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



HB 1849 would create a loophole for cigars.

The tobacco industry is notorious for taking advantage of loopholes. Bloomberg News reported that Cheyenne International added spiolite, a clay substance also used in cat litter, to filters to create “heavy weight” cigars and avoid higher taxes. The Coalition is concerned with the industry’s ability to manipulate their product in order to fit the lower tax category.

Campaign for Tobacco-Free Kids released a report last year “Not Your Grandfather’s Cigar: A New Generation of Cheap and Sweet Cigars Threatens a New Generation of Kids” illustrating how attractive cigars have become to youth. This bill has the potential to create a loophole for little cigars and cigarillos, which more closely resemble cigarettes and are often flavored and more attractive to youth.

HB 1849 also adds a new definition to HRS Section 328J-1

HB 1849, SD1 proposes to add a new definition for “premium cigar” and exempts premium cigars from HRS Section 328J-18 (product placement law). The product placement law, set to take effect on July 1, 2014 requires all tobacco products to be secured in a manner that requires a face-to-face sales transaction, eliminating all self-service displays for tobacco products. Premium cigars should not be exempted from this.

HB 1849, SD1 would (1) create a tax exemption for a tobacco product (large cigars), (2) create a loophole for both large and premium cigars and (3) exempt premium cigars from the product placement law.

For all the reasons stated above, the Coalition **strongly opposes** reducing taxes on large cigars. We ask you to remain strong on tobacco control and urge you to hold this bill in committee.

Thank you for the opportunity to testify on this matter.

A handwritten signature in black ink that reads "Jessica Yamauchi". The signature is written in a cursive, flowing style.

Jessica Yamauchi, M.A.
Executive Director



Executive Officers:

Stanley Brown, ConAgra Foods - Chairperson

John Schilf, RSM Hawaii - Vice Chair

Derek Kurisu, KTA Superstores - Treasurer

Lisa DeCoito, Aloha Petroleum - Secretary

Lauren Zirbel, Executive Director

1050 Bishop St. PMB 235

Honolulu, HI 96813

Fax : 808-791-0702

Telephone : 808-533-1292

TO:

SENATE COMMITTEE ON WAYS AND MEANS

Senator Ige, Chair

Senator Kidani, Vice Chair

FROM: HAWAII FOOD INDUSTRY ASSOCIATION

Lauren Zirbel, Executive Director

DATE: March 28, 2014

TIME: 9:15am

PLACE: Conference Room 211

RE: HB 1849

Position: Support

The Hawaii Food Industry Association is comprised of two hundred member companies representing retailers, suppliers, producers and distributors of food and beverage related products in the State of Hawaii.

We support this measure. A taxation rate for large cigars of the lesser of: fifty cents for each large cigar; or fifty per cent of the wholesale price is a fair and reasonable rate for these products.

Thank you for the opportunity to testify.

hawaiiCigar

ASSOCIATION

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

Date: Friday, March 28, 2014
Time: 9:15 a.m.
Place: Conference Room 211, State Capitol

From: Les Drent
for the Hawaii Cigar Association

Re: HB1849 Relating to Tobacco Products

The Hawaii Cigar Association, Kauai Cigar Company and others who buy and sell premium cigars (defined as a cigar that is made entirely by hand of all natural tobacco leaf, hand-constructed and hand-wrapped, with no filter or characterizing flavor, and weighing more than four pounds per one thousand cigars) **support** HB1849. This act would bring further tax parity to HRS section 245-1, while also exempting premium cigars from section 328J-18 of the HRS. Beginning July 1st, 2014 every premium cigar in the state will be forced to go behind check out counters as a result of this legislation. The self service display ban on tobacco products under FDA regulation was intended to mimic federal law that requires no cigarettes or smokeless tobacco be sold out of self service displays, or vending machines. **It was never intended that large or premium cigars would fall under this law.** Premium cigars are purchased differently, and this law will only encourage more customers to shop outside of Hawaii and through mail order sources for their cigars.

In 2013 Hawai'i Senate agreed that premium cigar sellers whose products are intended for adult consumers (including cigars produced with Hawai'i grown tobacco) are unfairly burdened by the current percentage tax. They acknowledged that this tax places Hawai'i cigar retailers at a disadvantage when competing with those selling cheaper cigars through mail order. The Legislature further acknowledged that few if any consumers filed usage taxes for mail order purchases, creating a loss of revenue for the state.

Island retailers estimate that 90 percent of all mail order cigars bought in Hawai'i are purchased from unlicensed sources. If you doubt the impact this has on tax revenue, consider that the state collected nearly \$1.6 million in large cigar taxes in 2011, yet there were only sixty-nine filings (fewer than six a month on average) for that year from unlicensed sources.

Under the proposed bill, we would recommend that a tax of \$.50 would be applied to large cigars. This would incentivize Hawai'i residents to purchase competitively priced premium cigars from legitimate in-state sources, generating an additional \$1 million in tax revenue. (That estimate is based on the \$2 average wholesale price of a premium cigar).

Under the current tax regime, and after subtracting the Federal tax of \$.40 per cigar, a tax of \$.80 per premium cigar is assessed by dealers and wholesalers, bringing the average whole-

For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

sale price to \$2.80, or \$5.60 on average when retailed. This can seriously distort the retail price of a premium cigar sold in Hawai'i. For example, the Kauai Cigar Company is taxed between \$1.60 to \$2 on cigars costing \$4 or more under the current 50 percent ad valorem. Once that cigar is keystoned for retail, it costs \$10 to \$12. Why would any Hawai'i consumer purchase cigars at these prices when they can buy a similar cigar through mail order at half the price?

If you doubt the potential windfall in added revenue that a flat tax on large cigars would provide, consider the cigarette tax stamp implemented in 2000 as an analogy. In that case tobacco tax revenue jumped from \$42 million in 2000 to more than \$66 million in 2002. This was the direct result of a weakened black market and fewer sales of untaxed cigarettes, along with enforcement by the Attorney General's Tobacco Tax Enforcement Unit. There is good reason to believe that a similar jump in revenue would occur with large cigars once the disparity created by the ad valorem 50 percent tax is resolved.

According to a 2012 United States Department of Commerce Economic & Statistics Administration Report, mail order and electronic sales have grown at the staggering rate of 14 percent per year on average over the past decade. Empirical data show that states such as Oregon, Rhode Island, Washington, Wisconsin and Iowa that have high tobacco taxes but that also cap large cigar taxes at \$.50 have generated significantly higher tax revenue—the direct result of relieving a competitive disadvantage afflicting local business.

Last year the Arkansas state legislature joined Connecticut, Iowa, Oregon, Washington, Rhode Island, Michigan, Wisconsin and Vermont in recognizing that a tax cap or flat rate tax on cigars encourages more in-state sales, leading ultimately to higher tax revenue. In my humble opinion, Hawai'i should be next.

On behalf of all those in our state who support the large cigar industry, we thank you for your effort to bring parity to all under Hawai'i law.

Sincerely,



Les Drent
for the Hawaii Cigar Association

TAXBILLSERVICE

126 Queen Street, Suite 304

TAX FOUNDATION OF HAWAII

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: TOBACCO, Adjust tax rate on large cigars

BILL NUMBER: HB 1849, SD-1

INTRODUCED BY: Senate Committee on Health

BRIEF SUMMARY: Amends HRS section 245-3 to provide that large cigars shall be taxed at the lesser of: (1) ___ cents per cigar; or (2) ___% of its wholesale price, effective July 1, 2014.

EFFECTIVE DATE: July 1, 2030

STAFF COMMENTS: Presently, the tobacco tax on large cigars is 50% of the wholesale price. This measure would provide that large cigars shall be taxed at either ___ cents each or ___% of the wholesale price, whichever is less. It is questionable why a tax break for costly large cigars is proposed.

In addition, the current version of the bill contains a definition of “premium cigar,” the purpose of which seems to be to exempt cigars meeting this definition from the direct, face-to-face restriction on selling in HRS section 328J-18. First, a definition is no place for a substantive exemption. Second, the substantive exemption is not from a tax provision, thereby causing the bill in its current form to violate the single-subject requirement.

Digested 3/25/14



To: Senator David Ige, Chair, Senator, Senator Michelle Kidani, Vice Chair
Members of Ways and Means Committee

Hrg: Friday, March 28 @ 9:15am, Conference Room 221

Re: **Testimony in STRONG OPPOSITION to HB 1849, SD1, "Relating to Taxation"**

By: Valerie Chang, JD, Executive Director
Hawaii COPD Coalition, www.hawaiicopd.org
733 Bishop Street, Suite 1550, Honolulu, HI 96813
(808)699-9839
copd.hawaii@yahoo.com

I thank you for this opportunity in STRONG OPPOSITION to HB1849, SD1, which would change the excise tax rate on large cigars. This topic is very important to our organization, as we help those who suffer the awful ravages of long-term exposure to carbon monoxide and tobacco, those with emphysema and chronic bronchitis. I oppose this measure because it is ***setting an awful precedent for our State in reducing taxes for a harmful and dangerous product.*** Our State will lose tax revenue and more people will be attracted to cigars, increasing preventable diseases including COPD, cancers, gum disease, and cardiovascular conditions. We urge this committee to DEFER and HOLD this bill and not pass it out of committee.

My name is Valerie Chang. I am Executive Director of the Hawaii COPD Coalition. Our organization provides services and support to Hawaii's people affected by Chronic Obstructive Pulmonary Disease, more commonly known as emphysema and chronic bronchitis. COPD is now the third leading cause of death in the US and second leading cause of disability. Over 46,015 people in Hawaii have already been diagnosed with COPD and it is estimated that at least 46,015 more people may suffer from COPD but remain undiagnosed. Many of these COPD patients were seduced by tobacco when they were very young and unable to quit the addiction for decades, causing irreparable harm. There are over \$55 million in COPD hospital charges in Hawaii each year.

This Ways and Means Committee is well aware of the substantial health risks from cigars. One large cigar can contain as much tobacco as an ENTIRE pack of cigarettes, with all the attendant harm. Cigars are tobacco as well as addictive nicotine, and dangerous to the health of Hawaii's people. Cigar smokers often inhale and absorb nicotine through their lungs as quickly as cigarette smokers. Nicotine is also absorbed in the lining of the mouth for those who inhale as well as those who don't inhale.

Cigars are NOT a safer alternative to cigarettes. As mentioned above, they contain the same cancer-causing substances as cigarettes and other tobacco products, including causing the emission of the deadly poison, carbon monoxide. Cigar smoking increases the risk of cancers, lung and heart disease and many other health problems. Like all other tobacco products, cigars should continue to be subject to appropriately high taxation to reduce the deadly and costly burden of tobacco use. Preferentially taxing large cigars at a cap of only \$.50 apiece (when it should continue to be taxed at its current rates), will make the purchase of tobacco in a large cigar MUCH cheaper than cigarettes, unfairly conferring an economic advantage to large cigars, a known cause of cancer and other respiratory and cardiac health problems.

Tobacco and nicotine products are **still** the leading cause of preventable disease. COPD is estimated to cause one in four deaths in Canada, our neighbors to the north. Let us continue to minimize our exposure in Hawaii by keeping taxes of these products appropriately high. Taxes on all tobacco products must be equitable so that nicotine addicts will quit rather than switching to a less expensive option. More smokers quitting means reduced costs to our state in tobacco-related medical expenses.

Thanks for the opportunity to testify about this issue that is so vital to the health of Hawaii and our nation. This issue is very important to our state and our Hawaii COPD Coalition is very glad that this committee has taken a leadership role in addressing this important matter. Please defer HB1849, SD1 and do not pass this bill. Thank you.

March 27, 2014

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

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

RE: **HB 1849, SD1** - Relating to Taxation
Hearing Date: March 28, 2014
Time: 9:15 a.m.

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

CAA **opposes** HB 1849, SD1 which inserts blank amounts for the excise tax on large cigars, a definition of "premium cigar" in Section 328J-1 of the Hawaii Revised Statutes and exempts the sale of premium cigars from the direct, face-to-face restriction in Section 328J-18 of the Hawaii Revised Statutes. CAA **supports** the passage of HB 1849 in its **original** form which would simply create a tax cap of 50 cents on the sale of large cigars. Under the tax cap concept proposed in the original bill, the tax on large cigars would be the current ad valorem rate of 50% of the wholesale price of a cigar up to 50 cents per cigar. The effect of a cap should be an increase in tax revenue not so much because of an increase in the number of cigar consumers or the consumption rate but because of an increase in local purchases by those who have responsibly chosen to use them. There are currently nine (9) states which have implemented tax caps and of the nine (9), seven (7) of them have set the cap at 50 cents per cigar. At the federal level, large cigars are taxed at 52.75% of the manufacturer's sales price with a cap of 40.26 cents.

It is respectfully requested that the Committee amend this measure and pass it in its original form. Thank you for considering this testimony.

hawaiiCigar

ASSOCIATION

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

Date: Friday, March 28, 2014
Time: 9:15 a.m.
Place: Conference Room 211, State Capitol

From: Les Drent
for the Hawaii Cigar Association

Re: HB1849 Relating to Tobacco Products

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Island retailers estimate that 90 percent of all mail order cigars bought in Hawai'i are purchased from unlicensed sources. If you doubt the impact this has on tax revenue, consider that the state collected nearly \$1.6 million in large cigar taxes in 2011, yet there were only sixty-nine filings (fewer than six a month on average) for that year from unlicensed sources.

Under the proposed bill, we would recommend that a tax of \$.50 would be applied to large cigars. This would incentivize Hawai'i residents to purchase competitively priced premium cigars from legitimate in-state sources, generating an additional \$1 million in tax revenue. (That estimate is based on the \$2 average wholesale price of a premium cigar).

Under the current tax regime, and after subtracting the Federal tax of \$.40 per cigar, a tax of \$.80 per premium cigar is assessed by dealers and wholesalers, bringing the average whole-

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hawaiicigarassociation.org

sale price to \$2.80, or \$5.60 on average when retailed. This can seriously distort the retail price of a premium cigar sold in Hawai'i. For example, the Kauai Cigar Company is taxed between \$1.60 to \$2 on cigars costing \$4 or more under the current 50 percent ad valorem. Once that cigar is keystoned for retail, it costs \$10 to \$12. Why would any Hawai'i consumer purchase cigars at these prices when they can buy a similar cigar through mail order at half the price?

If you doubt the potential windfall in added revenue that a flat tax on large cigars would provide, consider the cigarette tax stamp implemented in 2000 as an analogy. In that case tobacco tax revenue jumped from \$42 million in 2000 to more than \$66 million in 2002. This was the direct result of a weakened black market and fewer sales of untaxed cigarettes, along with enforcement by the Attorney General's Tobacco Tax Enforcement Unit. There is good reason to believe that a similar jump in revenue would occur with large cigars once the disparity created by the ad valorem 50 percent tax is resolved.

According to a 2012 United States Department of Commerce Economic & Statistics Administration Report, mail order and electronic sales have grown at the staggering rate of 14 percent per year on average over the past decade. Empirical data show that states such as Oregon, Rhode Island, Washington, Wisconsin and Iowa that have high tobacco taxes but that also cap large cigar taxes at \$.50 have generated significantly higher tax revenue—the direct result of relieving a competitive disadvantage afflicting local business.

Last year the Arkansas state legislature joined Connecticut, Iowa, Oregon, Washington, Rhode Island, Michigan, Wisconsin and Vermont in recognizing that a tax cap or flat rate tax on cigars encourages more in-state sales, leading ultimately to higher tax revenue. In my humble opinion, Hawai'i should be next.

On behalf of all those in our state who support the large cigar industry, we thank you for your effort to bring parity to all under Hawai'i law.

Sincerely,



Les Drent
for the Hawaii Cigar Association

Teacher's Petition

(And Response to Alleged Cigar Use in Our Schools)

Dear Members of the Hawaii State Legislature,

I am a teacher, and recently I became aware of legislation that could either support, or threaten the livelihood of the Kauai Cigar Company, and other businesses that sell premium cigars in Hawaii.

I would like to say that while I place the health, and safety of our students first, I have not witnessed premium cigars being a product that is either marketed to, or consumed by youth in our schools. Furthermore, every effort should be made to protect our farms, businesses, jobs, and personal freedoms as adults.

I understand that a premium cigar as defined by the Hawaii Cigar Association is a cigar made entirely by hand of all natural tobacco leaf, hand-constructed and hand-wrapped, with no filter or characterizing flavors, and weighing more than four pounds per one thousand cigars.

I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry in Hawaii.

Respectfully Submitted,

Signature: _____

Printed Name: _____

School: _____

Grade Level: _____

Email Address: _____

Add personal comments here, or attach additional testimony:

Please email this petition to les@lbdcoffee.com, or fax to: 808-822-9731

For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

Teacher's Petition

(And Response to Alleged Cigar Use in Our Schools)

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I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry in Hawaii.

Respectfully Submitted,

Signature: _____

Printed Name: _____

School: _____

Grade Level: _____

Email Address: _____

Add personal comments here, or attach additional testimony:

Cigars are not marketed to youth and I have never seen or heard of students smoking premium cigars.

Please email this petition to les@lbdcoffee.com, or fax to: 808-822-9731

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Teacher's Petition

(And Response to Alleged Cigar Use in Our Schools)

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Respectfully Submitted,

Signature: _____

Printed Name: _____

School: _____

Grade Level: _____

Email Address: _____

Add personal comments here, or attach additional testimony:

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Teacher's Petition

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Respectfully Submitted,

Signature: _____

Printed Name: _____

School: _____

Grade Level: _____

Email Address: _____

Add personal comments here, or attach additional testimony:

Please email this petition to les@lbdcoffee.com, or fax to: 808-822-9731

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Teacher's Petition

(And Response to Alleged Cigar Use in Our Schools)

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I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry in Hawaii.

Respectfully Submitted,

Signature: _____

Printed Name: _____

AMY UEUNTEN

School: _____

KAPAA HIGH SCHOOL

Grade Level: _____

10-12

Email Address: _____

amyueunten@yahoo.com

Add personal comments here, or attach additional testimony:

Please email this petition to les@lbdcoffee.com, or fax to: 808-822-9731

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Teacher's Petition

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I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry in Hawaii.

Respectfully Submitted,

Signature: Doug Super

Printed Name: Doug Super

School: Waimea Grade Level: 9th-12th

Email Address: doug.super@hotmail.com

Add personal comments here, or attach additional testimony:

*Cigars on campus are/would be the least of our concerns.
I have never seen a student smoking a cigar.*

Please email this petition to les@lbdcoffee.com, or fax to: 808-822-9731

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hawaiicigarassociation.org

Teacher's Petition

(And Response to Alleged Cigar Use in Our Schools)

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I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry in Hawaii.

Respectfully Submitted,

Signature: Marjana Helton

Printed Name: MARJANA HELTON

School: Kapaa High School Grade Level: 9-12

Email Address: yougotabkiding@gmail.com

Add personal comments here, or attach additional testimony:

Please email this petition to les@lbdcoffee.com, or fax to: 808-822-9731

For More Information on the Hawaii Cigar Association please visit

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Teacher's Petition

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I understand that a premium cigar as defined by the Hawaii Cigar Association is a cigar made entirely by hand of all natural tobacco leaf, hand-constructed and hand-wrapped, with no filter or characterizing flavors, and weighing more than four pounds per one thousand cigars.

I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry in Hawaii.

Respectfully Submitted,

Signature: 

Printed Name: Hari Messer

School: Waimea High School

Grade Level: 10-12

Email Address: harimarc@gmail.com

Add personal comments here, or attach additional testimony:

I have seen many things on campus, but never cigars.

Please email this petition to les@lbdcoffee.com, or fax to: 808-822-9731

For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

Teacher's Petition

(And Response to Alleged Cigar Use in Our Schools)

Dear Members of the Hawaii State Legislature,

I am a teacher, and recently I became aware of legislation that could either support, or threaten the livelihood of the Kauai Cigar Company, and other businesses that sell premium cigars in Hawaii.

I would like to say that while I place the health, and safety of our students first, I have not witnessed premium cigars being a product that is either marketed to, or consumed by youth in our schools. Furthermore, every effort should be made to protect our farms, businesses, jobs, and personal freedoms as adults.

I understand that a premium cigar as defined by the Hawaii Cigar Association is a cigar made entirely by hand of all natural tobacco leaf, hand-constructed and hand-wrapped, with no filter or characterizing flavors, and weighing more than four pounds per one thousand cigars.

I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry in Hawaii.

Respectfully Submitted,

Signature: 

Printed Name: ROSS KAGAWA

School: KAPAA HIGH SCHOOL

Grade Level: 9

Email Address: rkagawa@kauai.gov

Add personal comments here, or attach additional testimony:

Please email this petition to les@lbdcoffee.com, or fax to: 808-822-9731

For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

Teacher's Petition

(And Response to Alleged Cigar Use in Our Schools)

Dear Members of the Hawaii State Legislature,

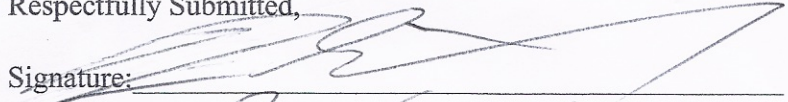
I am a teacher, and recently I became aware of legislation that could either support, or threaten the livelihood of the Kauai Cigar Company, and other businesses that sell premium cigars in Hawaii.

I would like to say that while I place the health, and safety of our students first, I have not witnessed premium cigars being a product that is either marketed to, or consumed by youth in our schools. Furthermore, every effort should be made to protect our farms, businesses, jobs, and personal freedoms as adults.

I understand that a premium cigar as defined by the Hawaii Cigar Association is a cigar made entirely by hand of all natural tobacco leaf, hand-constructed and hand-wrapped, with no filter or characterizing flavors, and weighing more than four pounds per one thousand cigars.

I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry in Hawaii.

Respectfully Submitted,

Signature: 

Printed Name: Ryan Grogan

School: Kauai Kapiolani

Grade Level: K-12

Email Address: hryang@gmail.com

Add personal comments here, or attach additional testimony:

Please email this petition to les@lbdcoffee.com, or fax to: 808-822-9731

For More Information on the Hawaii Cigar Association please visit

hawaiiicigarassociation.org

March 31, 2013

Dear Members of the Hawaii State Legislature,

My name is Shana T. Carvalho, and I am a Hawaii public school teacher at Wilcox Elm. School. Recently, I became aware of legislation that could either support or threaten the livelihood of the Kauai Cigar Company, and other businesses selling premium cigars in our State.

I would like to say that while I place the health and safety of our children and students first, I have not witnessed nor heard of premium cigars being a product that is either marketed to, or consumed by youth in our public schools.

I feel that premium cigars should be regarded as a luxury product that is enjoyed by legal aged adult consumers, and every effort should be made to protect our Island farms, businesses, jobs, and personal freedoms.

I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry.

Sincerely,

STC

Shana T. Carvalho

March 31, 2013

Dear Members of the Hawaii State Legislature,

My name is Kathryn Bailey, and I am a Hawaii public school teacher at Kapaa High School. Recently, I became aware of legislation that could either support or threaten the livelihood of the Kauai Cigar Company, and other businesses selling premium cigars in our State.

I would like to say that while I place the health, and safety of children first, I have not witnessed or have knowledge of premium cigars being a product that is either marketed to, or consumed by youth in our schools.

I feel strongly that premium cigars should be regarded as a luxury product that is enjoyed by legal aged adult consumers, and every effort should be made to protect our Island farms, businesses, jobs, and personal freedoms.

I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry.

Sincerely,

A handwritten signature in cursive script that reads "Kathryn E. Bailey". The signature is written in dark ink and is positioned above the printed name.

Printed Name
Kathryn Bailey

Teacher's Petition

(And Response to Alleged Cigar Use in Our Schools)

Dear Members of the Hawaii State Legislature,

I am a teacher, and recently I became aware of legislation that could either support, or threaten the livelihood of the Kauai Cigar Company, and other businesses that sell premium cigars in Hawaii.

I would like to say that while I place the health, and safety of our students first, I have not witnessed premium cigars being a product that is either marketed to, or consumed by youth in our schools. Furthermore, every effort should be made to protect our farms, businesses, jobs, and personal freedoms as adults.

I understand that a premium cigar as defined by the Hawaii Cigar Association is a cigar made entirely by hand of all natural tobacco leaf, hand-constructed and hand-wrapped, with no filter or characterizing flavors, and weighing more than four pounds per one thousand cigars.

I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry in Hawaii.

Respectfully Submitted,

Signature: Anne Torio

Printed Name: Anne Torio

School: KanuiKapono Grade Level: 4

Email Address: anniewinthrop@gmail.com

Add personal comments here, or attach additional testimony:

Please email this petition to les@lbdcoffee.com, or fax to: 808-822-9731

For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

Teacher's Petition

(And Response to Alleged Cigar Use in Our Schools)

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I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry in Hawaii.

Respectfully Submitted,

Signature: Sarah L. Schoenfeld

Printed Name: Sarah L. Schoenfeld

School: Kanikapaho PCS Grade Level: Student Services Coordinator

Email Address: sischoenfeld@gmail.com

Add personal comments here, or attach additional testimony:

Please email this petition to les@lbdcoffee.com, or fax to: 808-822-9731

For More Information on the Hawaii Cigar Association please visit

hawaiiicigarassociation.org

Teacher's Petition

(And Response to Alleged Cigar Use in Our Schools)

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I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry in Hawaii.

Respectfully Submitted,

Signature: 

Printed Name: Malia Finazzo-Krueger

School: Kanui Kaponu

Grade Level: K

Email Address: maliafinaz@gmail.com

Add personal comments here, or attach additional testimony:

Please email this petition to les@lbdcoffee.com, or fax to: 808-822-9731

For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

Teacher's Petition

(And Response to Alleged Cigar Use in Our Schools)

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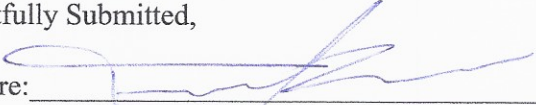
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I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry in Hawaii.

Respectfully Submitted,

Signature: 

Printed Name: Taylor Kiancho

School: Kanuikepono PCS Grade Level: 1st

Email Address: taylorctabin@hotmail.com

Add personal comments here, or attach additional testimony:

Please email this petition to les@lbdcoffee.com, or fax to: 808-822-9731

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hawaiicigarassociation.org

Teacher's Petition

(And Response to Alleged Cigar Use in Our Schools)

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I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry in Hawaii.

Respectfully Submitted,

Signature: Shelby E. Dabin

Printed Name: Shelby E. Dabin

School: KanuiKapono PCS Grade Level: 2nd

Email Address: Shelbydabin@hotmail.com

Add personal comments here, or attach additional testimony:

There is no concern or problem of this nature @ our school at all.

Please email this petition to les@lbdcoffee.com, or fax to: 808-822-9731

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Teacher's Petition

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I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry in Hawaii.

Respectfully Submitted,

Signature: Taryn Craig

Printed Name: Taryn Craig

School: Kanui Kaponu PCS

Grade Level: 3

Email Address: tarynkatei@gmail.com

Add personal comments here, or attach additional testimony:

Please email this petition to les@lbdcoffee.com, or fax to: 808-822-9731

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hawaiicigarassociation.org

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I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry in Hawaii.

Respectfully Submitted,

Signature: Kathryn Winters Smith

Printed Name: Kathryn Winters Smith

School: Kaunoi Kapono PCS Grade Level: 5

Email Address: Kathrynwsmith8@gmail.com

Add personal comments here, or attach additional testimony:

I have not witnessed any cigars at our school, ever.

Please email this petition to les@lbdcoffee.com, or fax to: 808-822-9731

For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

Teacher's Petition

(And Response to Alleged Cigar Use in Our Schools)

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Respectfully Submitted,

Signature: 

Printed Name: LANIE WOJAK

School: KANUIKAFONO

Grade Level: ALL

Email Address: KAI Z GONE & HAWAII @ GMAIL . Com

Add personal comments here, or attach additional testimony:

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hawaiicigarassociation.org

Teacher's Petition

(And Response to Alleged Cigar Use in Our Schools)

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I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry in Hawaii.

Respectfully Submitted,

Signature: 

Printed Name: Mari Yokoi

School: Kanuikapono PCS Grade Level: Administration Support - SASA

Email Address: mari.la.yokoi@gmail.com

Add personal comments here, or attach additional testimony:

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I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry in Hawaii.

Respectfully Submitted,

Signature: Jordyn Danner

Printed Name: Jordyn Danner

School: Kanui Kaponu Grade Level: K-12

Email Address: jordyn.danner@gmail.com

Add personal comments here, or attach additional testimony:

Please email this petition to les@lbdcoffee.com, or fax to: 808-822-9731

For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

Teacher's Petition

(And Response to Alleged Cigar Use in Our Schools)

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Respectfully Submitted,

Signature: Cody Arashiro

Printed Name: Cody Arashiro

School: Kanuiikapoho Grade Level: 6-12

Email Address: Codyarashiro@gmail.com

Add personal comments here, or attach additional testimony:

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Signature: _____

Printed Name: _____

School: _____

Grade Level: _____

Email Address: _____

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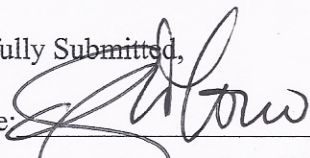
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Respectfully Submitted,

Signature: 

Printed Name: Ipo Torio

School: Kanui Kaponu PCS

Grade Level: K-12

Email Address: ipotorio@gmail.com

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Respectfully Submitted,

Signature: Martina Hilldorfer

Printed Name: Martina Hilldorfer

School: Kawai'i Grade Level: College

Email Address: martinahilldorfer@yahoo.com

Add personal comments here, or attach additional testimony:

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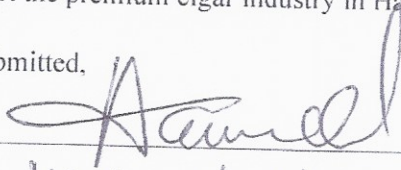
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Respectfully Submitted,

Signature: _____



Printed Name: _____

Michael Hannawald

School: _____

Kauai Community College

Grade Level: _____

Email Address: _____

mwh@ [REDACTED]

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: 

Printed Name: RYAN GERARD

School: KAUAI CC

Grade Level: Community College

Email Address: GERARDR@ [REDACTED]

Add personal comments here, or attach additional testimony:

Please email this petition to les@lbdcoffee.com, or fax to: 808-822-9731

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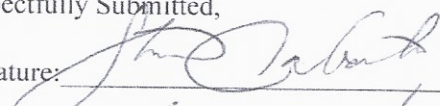
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Respectfully Submitted,

Signature: 

Printed Name: STEVEN NAKATA

School: Kauai Community College Grade Level: _____

Email Address: snakata@

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: 

Printed Name: Duane Y. Miyasato

School: Kauai Community College

Grade Level: College

Email Address: duanemiy@

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: gdrent

Printed Name: G161 DRENT

School: Kauai Community College Grade Level: College

Email Address: gdrent@ [REDACTED]

Add personal comments here, or attach additional testimony:

Please email this petition to les@lbdcoffee.com, or fax to: 808-822-9731

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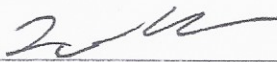
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Respectfully Submitted,

Signature: 

Printed Name: Loni Delaplane

School: Kauai Community College Grade Level: Comm. Col.

Email Address: lonidelaplane@yahoo.com

Add personal comments here, or attach additional testimony:

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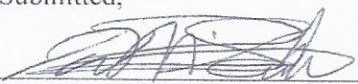
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Respectfully Submitted,

Signature:  _____

Printed Name: Pat McGrath

School: Kauai Community College Grade Level: college

Email Address: pmcgrath@  _____

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Brian E. Cronwall

Printed Name: Brian E. Cronwall

School: KAWA'I COMMUNITY COLLEGE Grade Level: _____

Email Address: Cronwall@ 

Add personal comments here, or attach additional testimony:

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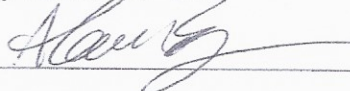
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Respectfully Submitted,

Signature: 

Printed Name: ALAN BOYES

School: KAAH COMMUNITY COLLEGE Grade Level: COLLEGE

Email Address: A.Boyes@██████████

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:

Joyce Y. Nakahara

Printed Name:

Joyce Y. Nakahara

School:

Kauai Comm College

Grade Level:

college

Email Address:

jnakahar@hawaiiicigarassociation.org

Add personal comments here, or attach additional testimony:

If people can afford to buy premium cigars, they should be well aware of any possible health risks.

Please email this petition to les@lbdcoffee.com, or fax to: 808-822-9731

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Respectfully Submitted,

Signature: 

Printed Name: Steve Taylor

School: Kauai Community College Grade Level: College

Email Address: SVT@

Add personal comments here, or attach additional testimony:

There is a difference between a cigars, namely a substantial price ; quality difference. This is too cheap a high to blow This kind of money on it.

Please email this petition to les@lbdcoffee.com, or fax to: 808-822-9731

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Respectfully Submitted,

Signature:

Printed Name: Erin A. Millard

School: Kauai C.C. Grade Level: College

Email Address: emillard@

Add personal comments here, or attach additional testimony:

Please email this petition to les@lbdcffee.com, or fax to: 808-822-9731

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School: _____

Grade Level: _____

Email Address: _____

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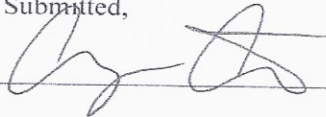
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Respectfully Submitted,

Signature: 

Printed Name: CODY CLIFTON

School: Kauai Community College Grade Level: college

Email Address: cclifton@ 

Add personal comments here, or attach additional testimony:

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For More Information on the Hawaii Cigar Association please visit

hawaicigarassociation.org

hawaiiCigar

ASSOCIATION

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

Dear Hawai'i Legislators:

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

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

Respectfully Submitted,

Signature: _____

Printed Name: _____

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

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hawaiiCigar

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Respectfully Submitted,

Signature:  Printed Name: SAMUEL ADAMS

Business Name (if applicable): _____

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

Zip: 96813 Telephone: _____ Email Address: SKadams64@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Iolani Antonio Printed Name: Iolani Antonio

Business Name (if applicable): _____

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

Zip: 96816 Telephone: _____ Email Address: _____

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

hawaiiCigar

ASSOCIATION

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

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

Respectfully Submitted,

Signature:  Printed Name: John Ashby

Business Name (if applicable): 9

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

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

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

6162 MAKANILOU

City: _____

HONO

State: _____

HI

Zip: _____

96821

Telephone: _____

781-6924

Email Address: _____

SCOTT-BLUM@hawaii-cigars.com

Add personal comments here, or attach additional testimony:

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ASSOCIATION

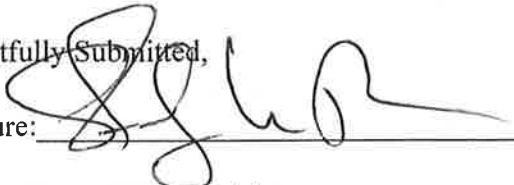
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Respectfully Submitted,

Signature: 

Printed Name: Stanley Boone

Business Name (if applicable): _____

Street Address: 3107 Kaunaea St

City: Honolulu

State: HI

Zip: 96815

Telephone: 808-732-2941

Email Address: Stanboone@Comcast.net

Add personal comments here, or attach additional testimony:

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hawaiicigarassociation.org



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Respectfully Submitted,

Signature: *Richard K. Bowles* Printed Name: RICHARD BOWLES

Business Name (if applicable): _____

Street Address: 1655 KANUNU ST City: HONOLULU State: HI

Zip: 96814 Telephone: 844-3341 Email Address: richard_bowles@yahoo.com

Add personal comments here, or attach additional testimony:

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hawaiiCigar

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Respectfully Submitted,

Signature:  Printed Name: Joshua Britten

Business Name (if applicable): _____

Street Address: 968 Spencer St 202 City: Honolulu State: HI

Zip: 96822 Telephone: 808-224-6343 Email Address: Joshuabritten@hawaii.rr.com

Add personal comments here, or attach additional testimony:

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ASSOCIATION

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

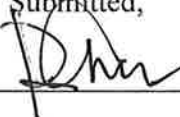
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Respectfully Submitted,

Signature: _____



Printed Name: _____

Rod Canoe

Business Name (if applicable): _____

Kapahulu video

Street Address: _____

3302 CAMPBELL AVE

City: _____

HAW

State: _____

HI

Zip: _____

96815

Telephone: _____

808-732-397

Email Address: _____

kapahuluvideo@yahoo.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: [Handwritten Signature] Printed Name: Tabitha Carneiro

Business Name (if applicable):

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

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

Add personal comments here, or attach additional testimony:

tcarneiro@hawaii.org

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

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Respectfully Submitted,

Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

City: _____

State: _____

Zip: _____

Telephone: _____

Email Address: _____

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Respectfully Submitted,

Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

520 Lunalilo Plm Rd #8307

City: _____

Honolulu

State: _____

HI

Zip: _____

96825

Telephone: _____

808372 0765

Email Address: _____

jwcastro@hotmail.com

Add personal comments here, or attach additional testimony:

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Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

City: _____

State: _____

Zip: _____

Telephone: _____

Email Address: _____

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Respectfully Submitted,

Signature: 

Printed Name: Matthew Campbell

Business Name (if applicable): _____

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

Zip: 96822 Telephone: _____ Email Address: Unclematt@gmail.com

Add personal comments here, or attach additional testimony:

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hawaiicigarassociation.org

hawaiiCigar

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Respectfully Submitted,

Signature: Naomi F. Chang Printed Name: Naomi F. Chang

Business Name (if applicable): _____

Street Address: 400 HOBSON LN #1005 City: HONOLULU State: HI

Zip: 96815 Telephone: 808-389-0118 Email Address: _____

Add personal comments here, or attach additional testimony:

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hawaiiCigar

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Respectfully Submitted,

Signature:  Printed Name: MARVIN CHANG

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

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

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

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: 

Printed Name: Michael Chung

Business Name (if applicable): _____

Street Address: 333 Market St. #200

City: Honolulu

State: Hi

Zip: 96813

Telephone: _____

Email Address: Mchung808@gmail.com

Add personal comments here, or attach additional testimony:

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ASSOCIATION

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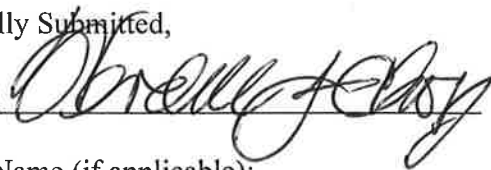
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Respectfully Submitted,

Signature:



Printed Name:

Wendell Choy

Business Name (if applicable):

Street Address:

2318 Seaview Ave

City:

Honolulu

State:

HI

Zip:

96822

Telephone:

218-8304

Email Address:

wchoy@mc.com

Add personal comments here, or attach additional testimony:

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Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

City: _____

State: _____

Zip: _____

Telephone: _____

Email Address: _____

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Respectfully Submitted,

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

Business Name (if applicable): ISLAND GUITARS

Street Address: 1050 AIA MAJANA BLVD City: HON. State: HI

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

Add personal comments here, or attach additional testimony:

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hawaiicigarassociation.org



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Respectfully Submitted,

Signature: [Handwritten Signature] Printed Name: Aki W. de Leon

Business Name (if applicable):

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

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

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: _____

Printed Name: _____

Dr. Roberto Barreiro de Vez

Business Name (if applicable): _____

AGRACIG LLC

Street Address: _____

92-100

Waipahu Place

City: _____

Ko Olina/Kapolei

State: _____

HI

Zip: _____

96707

Telephone: _____

808-371-7759

Email Address: _____

agracig@gmail.com

Add personal comments here, or attach additional testimony:

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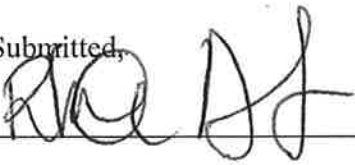
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Respectfully Submitted,

Signature: _____



Printed Name: _____

RHONDA DE JESUS

Business Name (if applicable): _____

Street Address: _____

91-1037 KAIPALAOA

City: _____

ST EWA BEACH

State: _____

HI

Zip: _____

96706

Telephone: _____

808 983 9058

Email Address: _____

caralzone74@gmail.

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

hawaiiCigar

ASSOCIATION

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

Dear Hawai'i Legislators:

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

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

Respectfully Submitted,

Signature: [Signature] Printed Name: Janet P. Dela Cruz

Business Name (if applicable): N/A

Street Address: 590 Farrington Hwy. City: Kapolei State: HI

Zip: 96707 Telephone: 808-218-2220 Email Address: Baby-doll708@msn.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: Les Drent
Business Name (if applicable): Kauai Cigar
Street Address: 6200 B Kawaihau Rd City: Kapa'a State: HI
Zip: 96746 Telephone: 808-822-4495 Email Address: les@bdcoffee.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

City: _____

State: HI

Zip: _____

Telephone: _____

Email Address: _____

Add personal comments here, or attach additional testimony:

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Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

City: _____

State: _____

Zip: _____

Telephone: _____

Email Address: _____

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Respectfully Submitted,

Signature:  Printed Name: Tai Erum

Business Name (if applicable): _____

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

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

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Mary Morgan Evans Printed Name: Mary Morgan Evans

Business Name (if applicable): _____

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

Zip: 96826 Telephone: 358-3697 Email Address: _____

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: J. Fia Printed Name: Jon Fia

Business Name (if applicable): _____

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

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

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: Elyne Fia

Business Name (if applicable): _____

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

Zip: 96707 Telephone: 6726665 Email Address: efia@hawaiiicigar.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: JAMES FRANCOISE

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

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

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

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Donald F. Fernelius Printed Name: Donald Fernelius

Business Name (if applicable): _____

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

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

Add personal comments here, or attach additional testimony:

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hawaiiCigar

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Respectfully Submitted,

Signature:  Printed Name: Jason Fukuda

Business Name (if applicable): QSI Inc.

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

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

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: [Signature] Printed Name: Mike Goodnight

Business Name (if applicable): Goodnight's Corp. dba Splash Cafe

Street Address: 3501 Rice St. #105 City: Lihue State: HI

Zip: 96766 Telephone: 245-2012 Email Address: mdg@splashcafehi.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

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

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: Chester Gumbau

Business Name (if applicable): _____

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

Zip: 96706 Telephone: 295-3149 Email Address: ChesterG@times-supplement.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: Glenn Haase

Business Name (if applicable): _____

Street Address: 94-203 Mahinahau Pl. City: Mililani State: HI

Zip: 96789 Telephone: 783 0260 Email Address: ghaase@yahoo.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Edana Harrell Printed Name: EDANA HARRELL

Business Name (if applicable): _____

Street Address: 4962 LA RD City: KAPAHA State: CA

Zip: 94764 Telephone: 909-794-8033 Email Address: edana87@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Boyd Haupt Printed Name: Boyd L. Haupt

Business Name (if applicable): N/A

Street Address: P.O. Box 1596 City: Kaunakakai State: HI

Zip: 96748 Telephone: 808 691 0920 Email Address:

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: *R. Leighton Hayashi*

Printed Name: R. LEIGHTON HAYASHI

Business Name (if applicable): Kanai Cigar

Street Address: 726 Maunawaa Ave

City: Maunawaa

State: HI

Zip: 96768

Telephone: 808-357-3858

Email Address: lhayashi@kanai-cigar.com

Add personal comments here, or attach additional testimony:

Please help the economy and get this under control.

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

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Respectfully Submitted,

Signature:  Printed Name: ERIC HAYES

Business Name (if applicable): N/A

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

Zip: 96707 Telephone: _____ Email Address: EHAYES@BOBRYANOW.COM

Add personal comments here, or attach additional testimony:

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Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

City: _____

State: _____

Zip: _____

Telephone: _____

Email Address: _____

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Respectfully Submitted,

Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

1122A 2nd Ave

City: _____

Honolulu

State: _____

H'

Zip: _____

96816

Telephone: _____

808-489-1337

Email Address: _____

457200ANDAL@GMAIL

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: Mark A. Holloway Printed Name: MARK A. HOLLOWAY

Business Name (if applicable): Tobaccos of Hawaii

Street Address: 3558 WOODLAWN DR City: HNL State: _____

Zip: 96822 Telephone: 541-525-8296 Email Address: _____

Add personal comments here, or attach additional testimony:

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ASSOCIATION

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

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

Respectfully Submitted,

Signature:  Printed Name: Norlan Horita

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

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

Zip: 96816 Telephone: 729-2560 Email Address: _____

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

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

Business Name (if applicable): _____

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

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

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: PAULS, JIM

Business Name (if applicable): _____

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

Zip: 96822 Telephone: _____ Email Address: jpmalcoha13@yahoo.com

Add personal comments here, or attach additional testimony:

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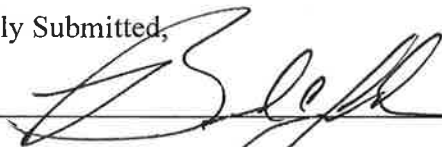
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Respectfully Submitted,

Signature:



Printed Name:

Brandon Jackson

Business Name (if applicable):

Street Address:

PO Box 37123

City:

Honolulu

State:

HI

Zip:

96837

Telephone:

Email Address:

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Nicole KK Jones Printed Name: Nicole KK Jones

Business Name (if applicable): _____

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

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

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

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

Business Name (if applicable): Tobacco of Hawaii

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

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

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Lalaine Kaai Printed Name: Lalaine Kaai

Business Name (if applicable): _____

Street Address: 1079 Luapete Drive City: Honolulu State: HI

Zip: 96818 Telephone: 330-9794 Email Address: lalainek@gmail.com

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: John Kabue Printed Name: John Kabue

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

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

Zip: 90815 Telephone: 620 0588 Email Address: _____

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature:  Printed Name: Alan Kane
Business Name (if applicable): N/A
Street Address: 1837 East West City: Honolulu State: HI
Zip: 96822 Telephone: 808-748-9115 Email Address: alan.kane@hawaii.edu

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: [Handwritten Signature] Printed Name: KAMUELA KANESHIRU

Business Name (if applicable):

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

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

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: Legislators

Business Name (if applicable): _____

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

Zip: 96817 Telephone: 542 7550 Email Address: _____

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: _____

Cathy Kerr

Printed Name: _____

Cathy Kerr

Business Name (if applicable): _____

Street Address: _____

223 Sondley Dr^w

City: _____

Asheville

State: _____

NC

Zip: _____

28805

Telephone: _____

828 298 2189

Email Address: _____

R3K^{err}@aol.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Randall K. Kerr

Printed Name: Randall K. Kerr

Business Name (if applicable): _____

Street Address: 223 Sandhwy dr.

City: Asherville,

State: N.C.

Zip: 28805

Telephone: 828-779-1728

Email Address: R.Kerr@aol.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: _____



Printed Name: _____

IAN KIM

Business Name (if applicable): _____

Street Address: _____

92-2059

KULUHI ST

City: _____

KAPOLEI

State: _____

HI

Zip: _____

96707

Telephone: _____

554-2693

Email Address: _____

SOME_GUY808@YAHOO.COM

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: Lisa Lawson

Business Name (if applicable): _____

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

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

Add personal comments here, or attach additional testimony:

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Signature: _____

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Street Address: _____

City: _____

State: _____

Zip: _____

Telephone: _____

Email Address: _____

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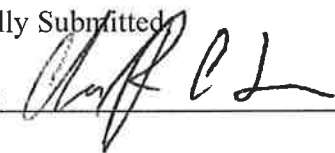
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Respectfully Submitted

Signature: 

Printed Name: Christopher C Lee

Business Name (if applicable): _____

Street Address: 91-222 Kupapaia Place

City: Ewa Beach

State: HI

Zip: 96706

Telephone: _____

Email Address: Batman097@HawaiiCigar.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: Eric Letan

Business Name (if applicable): _____

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

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

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Respectfully Submitted,

Signature:  Printed Name: TAD LINCE

Business Name (if applicable): _____

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

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

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

91-863 Oaniami St

City: _____

Kapolei

State: _____

HI

Zip: _____

94707

Telephone: _____

8082189990

Email Address: _____

MSWC75@hotmail.com

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

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

Respectfully Submitted,

Signature: 

Printed Name: Brennan Maika

Business Name (if applicable): _____

Street Address: 2029 Nuuanu Ave #1407

City: Hon

State: HI

Zip: 96817

Telephone: 388-9229

Email Address: Kalanimaika@hotmail.com

Add personal comments here, or attach additional testimony:

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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Respectfully Submitted,

Signature:  Printed Name: DANIEL MARTINEZ

Business Name (if applicable): _____

Street Address: 92-104 HOINA PLACE City: KAPOLEI State: HI

Zip: 96707 Telephone: 808 551-2189 Email Address: ph1941@AOL.COM

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: MAXIMO PASION

Business Name (if applicable): _____

Street Address: _____ City: _____ State: _____

Zip: _____ Telephone: _____ Email Address: _____

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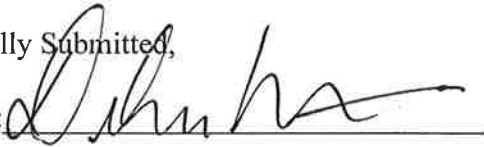
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Respectfully Submitted,

Signature:



Printed Name:

Debra Matier

Business Name (if applicable):

Street Address:

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

Zip:

96707

Telephone:

(808) 772-4434

Email Address:

dmatier@hotmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: [Handwritten Signature] Printed Name: Oranell McCray

Business Name (if applicable): _____

Street Address: 161 Ahimaka Rd Unit 102 City: Wahiawa State: HI

Zip: 96784 Telephone: 404-252-9994 Email Address: C.mccray55@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: 

Printed Name: KEVIN MCCARTHY

Business Name (if applicable): _____

Street Address: 1131 HOOZAN ST #6

City: HONOLULU

State: HI

Zip: 96814

Telephone: 282 5094

Email Address: kmccary84@yahoo.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Melissa McCarty Printed Name: Melissa McCarty

Business Name (if applicable): N/A

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

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

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Respectfully Submitted,

Signature: Bill McDevitt

Printed Name: Bill McDevitt

Business Name (if applicable): _____

Street Address: 302 MOI PLACE

City: KITAEI

State: HI

Zip: 96753

Telephone: 808-879-3722

Email Address: makula@maui.net

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Respectfully Submitted,

Signature:  Printed Name: John Miranda

Business Name (if applicable): _____

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

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

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Respectfully Submitted,

Signature:  Printed Name: Shawna Misi

Business Name (if applicable): _____

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

Zip: 96134 Telephone: _____ Email Address: _____

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

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

Business Name (if applicable): _____

Street Address: 94-1027 Wai'alea St. City: Waipahu State: HI

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

Add personal comments here, or attach additional testimony:

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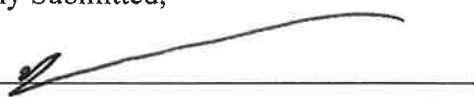
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Respectfully Submitted,

Signature: 

Printed Name: Russ Moore

Business Name (if applicable): _____

Street Address: 415 South St.

City: Honolulu

State: H.

Zip: 96813

Telephone: 808 291 9993

Email Address: RussKALIA@hawaii

can

Add personal comments here, or attach additional testimony:

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Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

City: _____

State: _____

Zip: _____

Telephone: _____

Email Address: _____

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Respectfully Submitted,

Signature:  Printed Name: RENEE MURADICA

Business Name (if applicable): _____

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

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

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: [Handwritten Signature] Printed Name: Curt Nakagawa

Business Name (if applicable): _____

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

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

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: _____



Printed Name: _____

Kevin T. Nakata

Business Name (if applicable): _____

Street Address: _____

715 Pihou St #1061

City: _____

Honolulu

State: _____

HI

Zip: _____

96814

Telephone: _____

453-0808

Email Address: _____

nakata.kevin@yahoo.com

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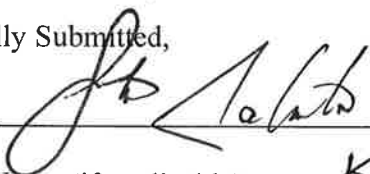
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Respectfully Submitted,

Signature:



Printed Name:

STEVEN NAKATA

Business Name (if applicable):

Kawai Community College

Street Address:

31901 Kaimuali'i Hwy

City:

Pihun

State:

HI

Zip:

96765

Telephone:

808 634 7154

Email Address:

Nakatas@Hawaii.edu

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Respectfully Submitted,

Signature:  Printed Name: RONN NOZOF

Business Name (if applicable): _____

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

Zip: 96817 Telephone: 306-1189 Email Address: RONN308@gmail.com

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Respectfully Submitted,

Signature: _____



Printed Name: _____

Sue Okada

Business Name (if applicable): _____

Street Address: _____

3133 Jerves Street

City: _____

Lihue

State: _____

Zip: _____

96766

Telephone: _____

808-835-1821

Email Address: _____

sueann@hawaii.edu

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Respectfully Submitted,

Signature: 

Printed Name: Douglass Owens

Business Name (if applicable): _____

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

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

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Respectfully Submitted,

Signature: Naomi Owens Printed Name: Naomi Owens

Business Name (if applicable): _____

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

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

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 Flat Rate Tax on Premium Hand Made Cigars

Dear Hawai'i Legislators:

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

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

Respectfully Submitted,

Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

City: _____

State: _____

Zip: _____

Telephone: _____

Email Address: _____

Add personal comments here, or attach additional testimony:

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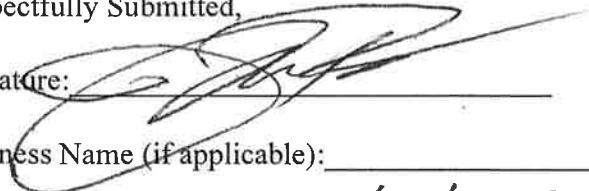
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Respectfully Submitted,

Signature: 

Printed Name: John Parker

Business Name (if applicable): _____

Street Address: 1137 Hanaula St

City: Honolulu

State: H.I.

Zip: 96814

Telephone: 2776673

Email Address: _____

Add personal comments here, or attach additional testimony:

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Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

City: _____

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Respectfully Submitted,

Signature: Alexander Pake Printed Name: Doc Pake

Business Name (if applicable): _____

Street Address: 94-1172 Hiapo St City: Waipahu State: HI

Zip: 96797 Telephone: _____ Email Address: chkezz@yahoo

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: 

Printed Name: Donna Pennington

Business Name (if applicable): _____

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

Zip: 96821 Telephone: _____ Email Address: _____

Add personal comments here, or attach additional testimony:

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Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

City: _____

State: _____

Zip: _____

Telephone: _____

Email Address: _____

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Respectfully Submitted,

Signature: _____

Printed Name: _____

RICHARD PEREZ

Business Name (if applicable): _____

Street Address: _____

444 LUNAWAO HONOLULU HI

City: _____

HONOLULU

State: _____

HI

Zip: _____

96825

Telephone: _____

808.591.2942

Email Address: _____

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Respectfully Submitted,

Signature:  Printed Name: Dante Rengil

Business Name (if applicable): _____

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

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

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: 

Printed Name: ROYCE SAIKI

Business Name (if applicable): ALBENS FINE LLC

Street Address: 3124-K WINDY AVE

City: HON

State: HI

Zip: 016126

Telephone: 220-7112

Email Address: _____

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: [Handwritten Signature] Printed Name: LYN SALAMANCA

Business Name (if applicable):

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

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

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: GRETCHEN SANDERS

Business Name (if applicable): _____

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

Zip: 96707 Telephone: _____ Email Address: _____

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: 

Printed Name: J. W. SCHAUMBUKE

Business Name (if applicable): _____

Street Address: 1645 Aea Lane

City: Honolulu

State: HI

Zip: _____

Telephone: 509-670-2150

Email Address: _____

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: Sonny Schnabel

Business Name (if applicable): _____

Street Address: 911 LUKAST City: Honolulu State: HI

Zip: 96817 Telephone: 808-628-8426 Email Address: SONNY.Schnabel@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: [Handwritten Signature] Printed Name: MIKE JENDEROWSKI

Business Name (if applicable): M + W CARPENTRY

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

Zip: 96825 Telephone: _____ Email Address: _____

Add personal comments here, or attach additional testimony:

Thank you Love IT

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Respectfully Submitted,

Signature:  Printed Name: Robert Shintan

Business Name (if applicable): _____

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

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

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature:  Printed Name: Nathan Salipante

Business Name (if applicable): _____

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

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

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: 

Printed Name: WILLIAM T. SHREVE

Business Name (if applicable): _____

Street Address: 352 E KALAMA

City: KAILUA

State: HI

Zip: 96734

Telephone: (808) 351-2573

Email Address: shreveut@upho.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: _____

Printed Name: Antonio SILVA

Business Name (if applicable): _____

Street Address: 1630 Liholiho St #1103

City: Honolulu

State: HI

Zip: 96822

Telephone: 808 234 4824

Email Address: TSILVA2050@GMAIL.COM

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Bronson K. Silva Printed Name: Bronson K. Silva

Business Name (if applicable): _____

Street Address: 1811 East West Rd. City: Honolulu State: HI

Zip: 96848 Telephone: (808) 896 9128 Email Address: brksilva@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: *Rua Silva* Printed Name: BUA SILVA

Business Name (if applicable): _____

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

Zip: 96822 Telephone: (973) 941 0269 Email Address: B42.SILVA.YAHOO.COM

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Respectfully Submitted,

Signature:  Printed Name: Jordan Silva

Business Name (if applicable): _____

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

Zip: 96822 Telephone: 808-205-7030 Email Address: jesilva@gmail.com

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ASSOCIATION

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

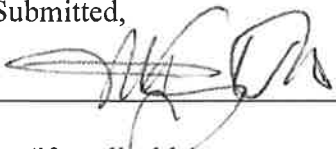
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- Protect businesses and jobs that support the sale of not only locally grown cigars but also premium, handmade cigars. The current 50 percent unlimited tax negatively impacts our economy.
- Create fairness and help Hawai'i cigar retailers who pay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

Respectfully Submitted,

Signature: _____



Printed Name: _____

Michelle Maklonadu Sotelo

Business Name (if applicable): _____

Street Address: _____

778 WILI WILI #203

City: _____

Honolulu

State: _____

HI

Zip: _____

96826

Telephone: _____

425 7735169

Email Address: _____

msotelo@duwersandikulata.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: CHRIS STEINHILBER

Business Name (if applicable): _____

Street Address: 98-1362 KAONOHI ST City: AIEA State: HI

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

USMC.MIL

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Respectfully Submitted,

Signature: Scott Tamayaki

Printed Name: SCOTT TAMAYAKI

Business Name (if applicable): _____

Street Address: 99-148 MIKALEMI ST

City: AIEA

State: HI

Zip: 96701

Telephone: 808 363-3659

Email Address: SCOTT.TAMAYAKI@AOL.COM

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Respectfully Submitted,

Signature: _____

Printed Name: _____



TODD TAPPE

Business Name (if applicable): _____

Street Address: _____

126 Neff St #757

City: _____

Wahiawa

State: _____

HI

Zip: _____

96786

Telephone: _____

619-339-7447

Email Address: _____

ttappe@gmail.com

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Respectfully Submitted,

Signature: 

Printed Name: Matthew Timmerman

Business Name (if applicable): _____

Street Address: 98-1410 Hukihiki St,

City: Peru City

State: HI

Zip: 96782

Telephone: 609 200 0963

Email Address: MatTTimmerman@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: _____

Patrick Tenjoran

Printed Name: _____

Patrick Tenjoran

Business Name (if applicable): _____

Street Address: _____

46-283 Kahuapaia

City: _____

Kaneohe

State: _____

HI

Zip: _____

96749

Telephone: _____

235 1280

Email Address: _____

pd+@hawaii-cv.com

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Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

City: _____

State: _____

Zip: _____

Telephone: _____

Email Address: _____

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Respectfully Submitted,

Signature:  Printed Name: VED URATANU

Business Name (if applicable): _____

Street Address: 1658 Lihokiko City: Honolulu State: HI

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

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

Respectfully Submitted,

Signature: Jason M. Uecia Printed Name: JASON UECIA

Business Name (if applicable): _____

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

Zip: 96706 Telephone: 5420003 Email Address: _____

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Respectfully Submitted,

Signature: 

Printed Name: Eric Vieira

Business Name (if applicable): _____

Street Address: 99 626 A Haahoe Pl

City: Maiea

State: HI

Zip: 96701

Telephone: 808 479 2439

Email Address: Vendviera@1501.com

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Respectfully Submitted,

Signature: *D E Wae*

Printed Name: DANA E. WAE

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

Street Address: 91-811 OAHU AUL

City: KAPOHE

State: HI

Zip: 96707

Telephone: 808 357 0909

Email Address: DEWae@aol.com

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Respectfully Submitted,

Signature:  Printed Name: ALAN WATAGUCHI

Business Name (if applicable): MASON-McDUFFIE MORTGAGE

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

Zip: 96813 Telephone: 566-0138 Email Address: AWATAGUCHI@M^MMACDCORP.COM

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: Ernest T. Wearner Jr.

Business Name (if applicable): CRA

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

Zip: 96734 Telephone: 703-472-3384 Email Address: ernestwearner@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Tasha Wearren Printed Name: Tasha Wearren

Business Name (if applicable): _____

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

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

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Respectfully Submitted,

Signature:  Printed Name: Gregory A. Wheelan

Business Name (if applicable): _____

Street Address: 445 Seaside Ave #1719 City: Honolulu State: HI

Zip: 96815 Telephone: 530-409-1033 Email Address: eagle_7104@yahoo.com

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Respectfully Submitted,

Signature: MARLAH WHELAN Printed Name: MARLAH WHELAN

Business Name (if applicable): _____

Street Address: _____ City: _____ State: _____

Zip: _____ Telephone: _____ Email Address: _____

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Respectfully Submitted,

Signature: 

Printed Name: Christopher J. Wong

Business Name (if applicable): _____

Street Address: 1783 Kivikela Street

City: Honolulu

State: HI

Zip: 96819

Telephone: (808) 778-9855

Email Address: chris.wong@onipaa.biz

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Respectfully Submitted,

Signature: AV Printed Name: ANA VANDUWIA

Business Name (if applicable): _____

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

Zip: _____ Telephone: _____ Email Address: _____

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Respectfully Submitted,

Signature:  Printed Name: EARL YOSHI

Business Name (if applicable): _____

Street Address: 1114 MOWAI ST City: KAILUA State: HI

Zip: 96734 Telephone: 808 948 6187 Email Address: EYOSHI@gmail.com

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Respectfully Submitted,

Signature: _____

Printed Name: _____

DANIEL S. YOSHIKIZUMI JR.

Business Name (if applicable): _____

Street Address: _____

45-860 ANOI RD. J

City: KANEHE

State: HI

Zip: _____

96744

Telephone: _____

227-3752

Email Address: _____

DYOSHIKIZUMI@AOL.COM

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Respectfully Submitted,

Signature: Derek Yh Printed Name: Derek Yoshizumi

Business Name (if applicable): _____

Street Address: 45-210 Mokuale Dr City: Kaneohe State: HI

Zip: 96744 Telephone: 741-5910 Email Address: Dyoshizumi@yahoo.com

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

hawaiiCigar

ASSOCIATION

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

Dear Hawai'i Legislators:

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

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

Respectfully Submitted,

Signature:



Printed Name:

ONOFRE ABAD

Business Name (if applicable):

Street Address:

56 KUNITHI ST #335

City:

KAHULUI

State:

HI

Telephone:

808-382-2516

Email Address:

Like2pokequid@yahoo.com

Add personal comments here, or attach additional testimony:

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

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hawaiiCigar


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

Respectfully Submitted,

Signature: 

Printed Name: Jon Adams

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

Street Address: PO Box 307

City: Kapaau

State: HI

Zip: 96755

Telephone: 889-65730

Email Address: adamsjon31@gmail.com

Add personal comments here, or attach additional testimony:

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

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ASSOCIATION

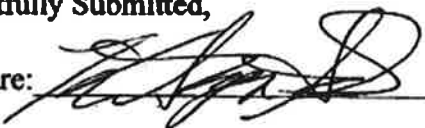
Petition for Support of a Tax Cap, or Flat Rate Tax on Large and Small Cigars

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

Respectfully Submitted,

Signature: 

Printed Name: Katie Adams

Business Name (if applicable): _____

Street Address: PO Box 307

City: Kapaau

State: Hi

Telephone: 889-6225

Email Address: adamskatie72@gmail.com

Add personal comments here, or attach additional testimony:

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ASSOCIATION


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

Respectfully Submitted,

Signature: 

Printed Name: Kim Aloga

Business Name (if applicable): _____

Street Address: 1090 UKIUIRO

City: WAKAULA

State: HI

96768

Telephone: 2831719

Email Address: _____

Add personal comments here, or attach additional testimony:

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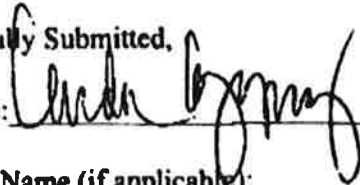
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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: Linda Agipay

Business Name (if applicable): _____

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

Telephone: _____ Email Address: _____

Add personal comments here, or attach additional testimony:

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

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ASSOCIATION

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

Respectfully Submitted,

Signature: [Handwritten Signature] Printed Name: Pranda Akana

Business Name (if applicable): _____

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

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

Add personal comments here, or attach additional testimony:

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

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hawaiiCigar ASSOCIATION

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

Respectfully Submitted,

Signature:  Printed Name: Leleka Akima

Business Name (if applicable): _____

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

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

Add personal comments here, or attach additional testimony:

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ASSOCIATION

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

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

Respectfully Submitted,

Signature: Late Akaia Printed Name: Late Akaia

Business Name (if applicable): _____

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

Telephone: 808 261 6317 Email Address: _____

Add personal comments here, or attach additional testimony:

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For More Information on the Hawaii Cigar Association please visit

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

Respectfully Submitted,

Signature: _____



Printed Name: _____

PAUL ALKIRE

Business Name (if applicable): _____

Street Address: _____

50 Hau'olu St #309

City: _____

WAILUKU

State: _____

HI

Telephone: _____

808-264-0396

Email Address: _____

PAULKIRE@HOTMAIL.COM

Add personal comments here, or attach additional testimony:

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

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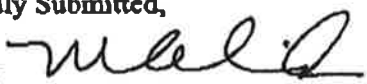
Petition for Support of a Tax Cap, or Flat Rate Tax on Large Cigars by Amending SB233

Dear Hawai'i Legislators:

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

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

Respectfully Submitted,

Signature: 

Date: 9/12/12

Print name: MICHAEL ALMEIDA

Business Name (if applicable): _____

Add personal comments here, or attach additional testimony:

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

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hawaiiCigar

ASSOCIATION

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

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

Respectfully Submitted,

Signature: _____

Printed Name: _____



Jerry B. Atmaguera

Business Name (if applicable): _____

Street Address: _____

980 Ewa St. #206

City: _____

Wailuku

State: _____

HI

Telephone: _____

808 333 0949

Email Address: _____

maui.e.d@yaho.com

Add personal comments here, or attach additional testimony:

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

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

Respectfully Submitted,

Signature: 

Printed Name: BRIAN A. AYKROYD

Business Name (if applicable): _____

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

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

Add personal comments here, or attach additional testimony:

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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

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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: Donson P. Balala

Business Name (if applicable): N/A

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

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

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

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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: Penick Beardley

Business Name (if applicable): _____

Street Address: 2587 Kokomo Rd City: Hai'ku State: HI

Telephone: _____ Email Address: _____

Add personal comments here, or attach additional testimony:

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ASSOCIATION

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- 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,

Daniel Bonilla

Signature: _____



Printed Name: _____

Daniel Bonilla

Business Name (if applicable): _____

AVA Advisors

Street Address: _____

1103 Bishop St

City: _____

Hon

State: HI

Telephone: _____

341-4283

Email Address: _____

Danbonilla1217@gmail.com

Add personal comments here, or attach additional testimony:

Danbonilla1217@gmail.com

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

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

Respectfully Submitted,

Signature: 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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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: Perry Bullard

Business Name (if applicable): _____

Street Address: 3905 Costa de Plata

City: San Clemente

State: CA

Telephone: 949 466 6614

Email Address: pbullard13@gmail.com

Add personal comments here, or attach additional testimony:

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- 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: John Bucke Printed Name: John Bucke

Business Name (if applicable): N/A

Street Address: 10 HALILI LANE, 1F City: KIHEI State: HI

Telephone: 808-870-2121 Email Address: morlinfisher@hotmail.com

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: Alan Burt Printed Name: Alan Burt

Business Name (if applicable): _____

Street Address: 2890 IOLANI ST City: MAKAWAO State: HI

Telephone: 808-298-4518 Email Address: _____

Add personal comments here, or attach additional testimony:

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

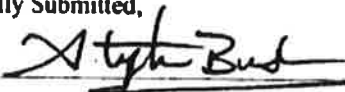
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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:



Printed Name:

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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- 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: CAFLISCH, ERIC R.

Business Name (if applicable): _____

Street Address: 98630 McANALUA LN City: AIEA State: HI

APT 221

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

Add personal comments here, or attach additional testimony:

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hawaiiCigar

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

Respectfully Submitted,

Signature: 

Printed Name: WILLIAM C. CHAMBERLAIN

Business Name (if applicable): N/A

Street Address: 551 LONO AVE

City: KAHULUI

State: HI

Telephone: 808 753 0669

Email Address: CHAMBERLAIN@GMAIL.COM

Add personal comments here, or attach additional testimony:

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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: Isabelle Chainet Printed Name: ISABELLE CHAINET

Business Name (if applicable): _____

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

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

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

hawaiiCigar

ASSOCIATION

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

Dear Hawai'i Legislators:

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

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

Respectfully Submitted,

Signature: Jessica Chang

Printed Name: Jessica Chang

Business Name (if applicable): _____

Street Address: 2012 W. Lelehuana Pl. #96706

City: HAIKU

State: HI

Telephone: 269-7934

Email Address: changjessica@yahoo.com

Add personal comments here, or attach additional testimony:

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

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

Respectfully Submitted,

Signature: Linda Clark Printed Name: Linda Clark

Business Name (if applicable): _____

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

Telephone: 879-1919 Email Address: _____

Add personal comments here, or attach additional testimony:

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For More Information on the Hawaii Cigar Association please visit

hawaicigarassociation.org

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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: Thomas Clark Printed Name: Thomas Clark

Business Name (if applicable): _____

Street Address: KUHIA SIKHE RI City: Kula State: HI 36753

Telephone: 877-1919 Email Address: _____

Add personal comments here, or attach additional testimony:

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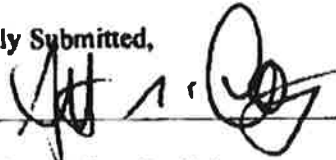
Petition for Support of a Tax Cap, or Flat Rate Tax on Large and Small Cigars

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

Respectfully Submitted,

Signature: 

Printed Name: Scott Cooley

Business Name (if applicable): _____

Street Address: 235 Queen St #200 City: Honolulu State: HI 96813

Telephone: (808) 529-6600 Email Address: scottb1@gmail.com

Add personal comments here, or attach additional testimony:

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ASSOCIATION

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

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

Respectfully Submitted,

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

Respectfully Submitted,

Signature:  Printed Name: James B Carr

Business Name (if applicable): _____

Street Address: 4057 Konoa Pl City: Honolulu State: hi

Telephone: _____ Email Address: light2protect@gmail.com

Add personal comments here, or attach additional testimony:

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hawaicigarassociation.org

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ASSOCIATION

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

Respectfully Submitted,

Signature:  Printed Name: JJ K CoCCA

Business Name (if applicable): _____

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

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

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

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hawaiiCigar ASSOCIATION

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

Dear Hawai'i Legislators:

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

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

Respectfully Submitted,

Signature: _____

Date: _____

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
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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:

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

Respectfully Submitted,

Signature: Rachel Conroy Printed Name: RACHEL CONROY

Business Name (if applicable): O'TOOLE'S

Street Address: 55 S. KUKUI #1302 City: HONOLULU State: HI

Telephone: 248.802.8081 Email Address: conroyra@yahoo.com

Add personal comments here, or attach additional testimony:

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For More Information on the Hawaii Cigar Association please visit

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ASSOCIATION

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

Respectfully Submitted,

Signature:  Printed Name: Michael Crim

Business Name (if applicable): _____

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

Telephone: 808-280-7759 Email Address: valleyisle@gmail.com

Add personal comments here, or attach additional testimony:

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

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ASSOCIATION

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

Respectfully Submitted,

Signature: *Kawika Crowley* Printed Name: KAWIKA CROWLEY
Business Name (if applicable): HAWAIIAN SMOKE ALLIANCE.NET
Street Address: 45-454 Iki Iki Ave City: Kaneohe State: Hi
Telephone: 381 9031 Email Address: KAWIKC@AOL.COM

Add personal comments here, or attach additional testimony:

~~HA~~
The Smoke Vote
com

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

Date: June 18, 2012

Dear Hawai'i Legislators:

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

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

Respectfully Submitted,

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

Add personal comments here, or attach additional testimony:

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For More Information on the Hawaii Cigar Association please visit

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hawaiiCigar ASSOCIATION

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

Respectfully Submitted,

Signature: 

Printed Name: CHRIS DAVIS

Business Name (if applicable): _____

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

Telephone: 808-781-1323 Email Address: 808DefBRillatae@gmail.com

Add personal comments here, or attach additional testimony:

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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: *R. Delvin* Printed Name: PAVIN DELVIN

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

Street Address: ~~1111~~ 666 Fruit St. City: Honolulu State: HI

Telephone: 661-2623 Email Address: _____

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: *Brenden N. Demello*

Printed Name: Brenden N. Demello

Business Name (if applicable): _____

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

Telephone: 781-8785 Email Address: _____

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: 

Printed Name: MARK ALLEN DESMOND

Business Name (if applicable): US NAVY

Street Address: 153 Heritage PRIME

City: DECATUR

State: TX

Telephone: 559-309-1645

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

Add personal comments here, or attach additional testimony:

bronc.n.mel@gmail.com

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

Respectfully Submitted,

Signature: 

Printed Name: Robert Donovan

Business Name (if applicable): SAME

Street Address: 502 N KALANEO AVE

City: KAILUA

State: HI

Telephone: 342 7218

Email Address: RBT.DONOVAN@EMATEL.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: J. T. Estes

Printed Name: J. T. Estes

Business Name (if applicable): _____

Street Address: 119 Merchant

City: Honolulu

State: HI

Telephone: 341-2418

Email Address: X

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: *David Pasternak* Printed Name: David Pasternak

Business Name (if applicable): _____

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

Telephone: 508 702 1368 Email Address: David.Pasternak@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: Lee S. Facknell Printed Name: Lee S. Facknell

Business Name (if applicable): N.A.

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

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

Add personal comments here, or attach additional testimony:

Enjoy your Tobacco's

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ASSOCIATION

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

Respectfully Submitted,

Signature: 

Printed Name: Peter Factor

Business Name (if applicable): _____

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

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

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: [Handwritten Signature]

Printed Name: GRAYLO TRACYANA

Business Name (if applicable): _____

Street Address: 1720 POKI ST

City: HON

State: HI

Zip: 96822

Telephone: 808 428 7945

Email Address: _____

Add personal comments here, or attach additional testimony:

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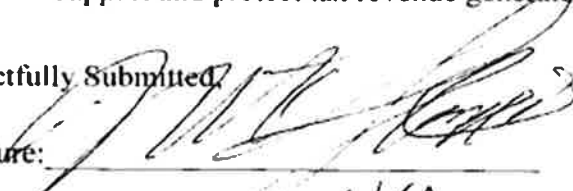
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Respectfully Submitted,

Signature: 

Printed Name: MATTHEW FLOGSTAD

Business Name (if applicable): N/A

Street Address: 810 GREEN ST, APT. C

City: HONOLULU

State: HI

Telephone: 402-480-7976

Email Address: MATTHEW.FLOGSTAD@GMAIL.COM

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

hawaiiicigarassociation.org

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: _____

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

Business Name (if applicable): _____

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

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

Add personal comments here, or attach additional testimony:

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ASSOCIATION

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

Respectfully Submitted,

Signature: Jason Galt

Printed Name: Jason Galt

Business Name (if applicable): _____

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

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

Add personal comments here, or attach additional testimony:

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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: Monaliza Garcia-Torres

Business Name (if applicable): _____

Street Address: 2295 Elna City: Wahiawa State: HI

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

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

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For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

hawaiiCigar ASSOCIATION

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

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

Respectfully Submitted,

Signature: *Rachel Ann George*

Printed Name: Rachel Ann George

Business Name (if applicable): _____

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

Zip: 96916 Telephone: 927-6754 Email Address: _____

Add personal comments here, or attach additional testimony:

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

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hawaiiCigar ASSOCIATION

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

Dear Hawaii'i Legislators:

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

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

Respectfully Submitted,

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

Print name: Henry S Gwora

Business Name (if applicable): _____

Add personal comments here, or attach additional testimony:

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For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

hawaiiCigar

ASSOCIATION

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

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

Respectfully Submitted,

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

Business Name (if applicable): _____

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

Telephone: _____ Email Address: _____

Add personal comments here, or attach additional testimony:

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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: *Daniel Gines* Printed Name: Daniel Gines

Business Name (if applicable): _____

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

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

Business Name (if applicable): _____

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

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

Add personal comments here, or attach additional testimony:

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

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

Respectfully Submitted,

Signature: 

Printed Name: Lisa Green

Business Name (if applicable): Rodeo General Store Sport

Street Address: 1847 S Kihue Rd

City: Kihue

State: HI

Telephone: 833 4990

Email Address: locked98d5@myricks.net

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: _____

Printed Name: TYLER GREEN

Business Name (if applicable): _____

Street Address: 1720 HANAS ST # 400 City: HENLOLO State: HI

Telephone: 202 285 0445 Email Address: BEREALAME@HOTMAIL.COM

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

Respectfully Submitted,

Signature:

Charlotte Annora

Printed Name:

Charlotte Annora

Business Name (if applicable): _____

Street Address:

P.O. Box 1276

City:

Puukuu

State:

Hi

Telephone:

808-269-9227

Email Address: _____

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature:  Printed Name: David Hall

Business Name (if applicable): _____

Street Address: 494 Alakapa St City: Waipahoehoe State: HI

Telephone: 281-1198 Email Address: monistayee22@gmail.com

Add personal comments here, or attach additional testimony:

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ASSOCIATION

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

Respectfully Submitted,

Signature:  Printed Name: Tim Hall

Business Name (if applicable): MILLWORY-LLC

Street Address: 215 N. KIMES STAPTIDE City: Honolulu State: H

Telephone: 808 250 0552 Email Address: 927+hall@gmail.com

Add personal comments here, or attach additional testimony:

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ASSOCIATION

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Respectfully Submitted,

Signature:  Printed Name: Yunki Iihama

Business Name (if applicable): _____

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

Telephone: 450-4668 Email Address: yunki@theuglycrew

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: 

Printed Name: Paul W. Harrison

Business Name (if applicable): _____

Street Address: 153 SALK

City: CORLSBORO

State: CA

Telephone: 858-339-9152

Email Address: PHARRISON@GMAIL.COM

Add personal comments here, or attach additional testimony:

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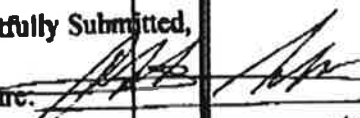
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Respectfully Submitted,

Signature: 

Printed Name: Andrew Hanson

Business Name (if applicable): N/A

Street Address: 1429 Lindbergh Apt. 8

City: Honolulu

State: HI

Telephone: N/A

Email Address: clark.hanson@yahoo.com

Add personal comments here, or attach additional testimony:

Please ☺

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

Respectfully Submitted,

Signature:  Printed Name: Joseph Hart

Business Name (if applicable): _____

Street Address: P.O. Box 490 City: Kaneohe State: Hi.

Telephone: 808 354 1326 Email Address: Kaneohejoe@yahoo.com

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature:  Printed Name: Lejane Hastikizaki

Business Name (if applicable): _____

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

Telephone: 808 575 9496 Email Address: _____

Add personal comments here, or attach additional testimony:

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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: CARISSA HAYASHI

Business Name (if applicable): _____

Street Address: 2888 Ala Ika Street 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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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: *Dan Hayashi* Printed Name: DAN HAYASHI

Business Name (if applicable): _____

Street Address: 45-228 PAHIKAWA City: KANELOE State: HI

Telephone: 235-5440 Email Address: DAN.HAYASHI@HAWAII.PA.COM

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: Dean A. Hayashi Printed Name: Dean A. Hayashi

Business Name (if applicable): HAYASHI HOUSE

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

Telephone: 808-572-4560 Email Address: hayashi.dana@aol.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

City: _____

State: _____

Telephone: _____

Email Address: _____

Add personal comments here, or attach additional testimony:

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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: _____

James Herbstman

Business Name (if applicable): _____

Street Address: _____

City: Lahaina

State: HI

Telephone: _____

Email Address: _____

Add personal comments here, or attach additional testimony:

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

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

Respectfully Submitted,

Signature:  Printed Name: STEPHEN HIGO

Business Name (if applicable): _____

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

Telephone: 808-871-5195 Email Address: SHIGO@HAWAIIICIGARASSOCIATION.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: _____



Printed Name: _____

SEVEV HIRAEHIMA

Business Name (if applicable): _____

Street Address: _____

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

Respectfully Submitted,

Signature: *Tommy Hollenbeck*

Printed Name: Tommy Hollenbeck

Business Name (if applicable): ISLAND BUS SALES

Street Address: P.O. BOX 190756

City: HAWAII

State: HI

Zip: 96719

Telephone: 808-747-2634

Email Address: tomthebus@aol.com

Add personal comments here, or attach additional testimony:

NO NEW TAXES!!

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

Respectfully Submitted,

Signature: _____

Printed Name: Hideo Horachiro

Business Name (if applicable): _____

Street Address: P.O. Box 256651 City: HONOLULU State: HI

Telephone: 808 348 0273 Email Address: Hideo@martinardmacbeth.com

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature:



Printed Name:

DAVID HOREN

Business Name (if applicable):

djh landscape & maint

Street Address:

1620 Kewalo St

City:

HNL

State:

HI

Telephone:

808-538-1850

Email Address:

djhoren@hawaiiantel.net

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: Sean Hubbard Printed Name: Sean Hubbard

Business Name (if applicable): _____

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

Telephone: 808-315-6029 Email Address: _____

Add personal comments here, or attach additional testimony:

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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
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Respectfully Submitted,

Signature: **Matthew M. Hull** Digitally signed by Matthew M. Hull
DN: cn=Matthew M. Hull, o, ou,
email=matthull@hotmail.com, c=US
Date: 2013.01.09 11:57:56 -0800 Printed Name: Matthew M. Hull

Business Name (if applicable): _____

Street Address: 3730 Edison Ave. City: Sacramento State: CA

Zip: 95821 Telephone: 916 642-3554 Email Address: matthull@hotmail.com

Add personal comments here, or attach additional testimony:

As a frequent visitor to Hawaii and someone who enjoys a good cigar, I would encourage you to support this legislation. Mahalo!

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Respectfully Submitted,

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

Business Name (if applicable): _____

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

Telephone: 474-8000 Email Address: _____

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: 

Printed Name: RODNEY H. IAP JR.

Business Name (if applicable): _____

Street Address: 99-546 OHAIOULA PL. City: AIEA State: HI

Telephone: 808-356-9073 Email Address: js4tda@gmail.com

Add personal comments here, or attach additional testimony:

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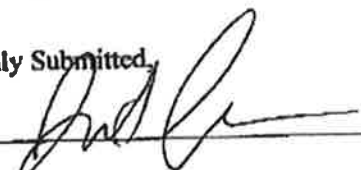
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: Justin Ingram

Business Name (if applicable): _____

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

Telephone: _____ Email Address: Surftoh@hotmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: Maelani K. Iokepa

Business Name (if applicable): _____

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

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

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: 

Printed Name: Paul A. Ireland

Koʻolaupoko

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:  Printed Name: Dennis Irie

Business Name (if applicable): _____

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

Telephone: 595-8477 Email Address: _____

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Patsy Irie Printed Name: Patsy Irie

Business Name (if applicable): _____

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

Telephone: 808-596-8417 Email Address: _____

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

City: _____

State: _____

Telephone: _____

Email Address: _____

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: 

Printed Name: EVAN T. BENSON

Business Name (if applicable): _____

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

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

Add personal comments here, or attach additional testimony:

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ASSOCIATION

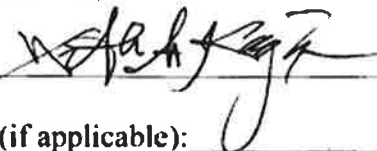
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:  Printed Name: Nathan Kageyama

Business Name (if applicable): _____

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

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

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Respectfully Submitted,

Signature: 

Printed Name: QAZ KALI

Business Name (if applicable): _____

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

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

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: *Eddie K. Kan*

Printed Name: Eddie K. Kan

Business Name (if applicable): _____

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

Telephone: 272-1839 Email Address: _____

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: 

Printed Name: Alana Kamae

Business Name (if applicable): Alana Kamae - Cigars

Street Address: 438 Kuamoo #204

City: Honolulu

State: HI

Zip: 96819

Telephone: 808-578-1954

Email Address: alana.kamae@cigars.co

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: 

Printed Name: Chad Kanaka

Business Name (if applicable): _____

Street Address: 70 Moku Cir

City: Waipahu

State: HI

Telephone: 808-268-0568

Email Address: _____

Add personal comments here, or attach additional testimony:

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- 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: Mikaela K... Printed Name: Rissa Keala KHA

Business Name (if applicable): _____

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

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

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

hawaiiCigar

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: Samuel Keau Printed Name: SAMUEL KEAU

Business Name (if applicable): _____

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

Telephone: 276-7670 Email Address: _____

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

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hawaiiCigar ASSOCIATION

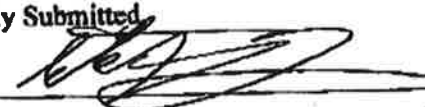
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted

Signature: 

Printed Name: Stephen Kim

Business Name (if applicable): _____

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

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

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: Wayne Hitamura Printed Name: Wayne Hitamura

Business Name (if applicable): _____

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

Telephone: _____ Email Address: _____

Add personal comments here, or attach additional testimony:

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ASSOCIATION

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

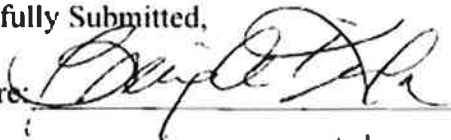
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:



Printed Name:

Brent K. McInnis

Business Name (if applicable):

Nugget & Associates

Street Address:

3145 King St

City:

Honolulu

State:

HI

Telephone:

808 349-3309

Email Address:

brentk@mcinnis.com

Add personal comments here, or attach additional testimony:

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hawaiiCigar

ASSOCIATION

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

Respectfully Submitted,

Signature: 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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hawaiiCigar ASSOCIATION

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

Respectfully Submitted,

Signature: *Christy Kozawa* Printed Name: CHRISTY KOZAWA

Business Name (if applicable): _____

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

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

Add personal comments here, or attach additional testimony:

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For More Information on the Hawaii Cigar Association please visit

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hawaiiCigar

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

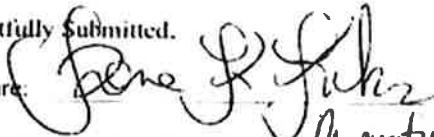
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- Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs.
- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature:



Printed Name:

FENE K. KEITTAS

Business Name (if applicable):

Martin & MacArthur

Street Address:

1315 KAHAI ST.

City:

Honolulu

State:

HI

Telephone:

Email Address:

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

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hawaiiCigar ASSOCIATION

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

Respectfully Submitted,

Signature: Roberta S. Kukx

Printed Name: Roberta S. Kukx

Business Name (if applicable): n/a

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

Telephone: _____ Email Address: covercaddy@gmail.com

Add personal comments here, or attach additional testimony:

Support local products & companies!

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ASSOCIATION

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

Respectfully Submitted,

Signature: Kawai Kuluhua Printed Name: Kawai Kuluhua

Business Name (if applicable): PDS

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

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

Add personal comments here, or attach additional testimony:

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For More Information on the Hawaii Cigar Association please visit

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hawaiiCigar

ASSOCIATION

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

Dear Hawaii'i Legislators:

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

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

Respectfully Submitted,

Signature: Susan Rosen Date: 3-2-2011

Print name: SUSAN ROSEN

Business Name (if applicable): HPC

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

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hawaiiCigar

ASSOCIATION

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

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

Respectfully Submitted,

Signature:  Printed Name: PAUL KUTSUNA

Business Name (if applicable): _____

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

Telephone: 808-242-4945 Email Address: _____

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature:



Printed Name:

Samuel M. Laca^{Laca}

Business Name (if applicable):

N/A

Street Address:

94-1298 Kahunui

City:

Waimakua

State:

Hi.

Telephone:

(808) 260-0488

Email Address:

slaca@yahoo.com

Add personal comments here, or attach additional testimony:

slaca@yahoo.com

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

For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

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ASSOCIATION

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

Respectfully Submitted,

Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

1088 Bishop St

City: _____

Hon

State: _____

HI

Telephone: _____

539-3000

Email Address: _____

Add personal comments here, or attach additional testimony:

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For More Information on the Hawaii Cigar Association please visit

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ASSOCIATION

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

Respectfully Submitted,

Signature:  Printed Name: MARGHAN LENZ

Business Name (if applicable): _____

Street Address: _____ City: _____ State: _____

Telephone: _____ Email Address: _____

Add personal comments here, or attach additional testimony:

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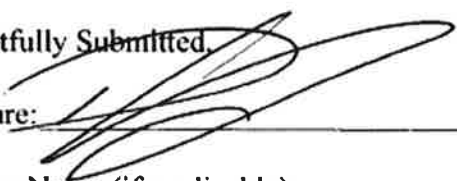
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: Paul Lepik

Business Name (if applicable): _____

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

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

Add personal comments here, or attach additional testimony:

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ASSOCIATION

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

Respectfully Submitted,

Signature: 

Printed Name: Kahai Lindsey

Business Name (if applicable): _____

Street Address: 309 Makahou Loop

City: Wailuku

State: HI

Telephone: 808-447-3419

Email Address: lkahai57@gmail.com

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

337 C Punhue PL

City: Hon

State: Hi

Telephone: _____

358-2688

Email Address: _____

Hunter-Ben@hotmail.com

Add personal comments here, or attach additional testimony:

We did pay tax but not that much.

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

For More Information on the Hawaii Cigar Association please visit

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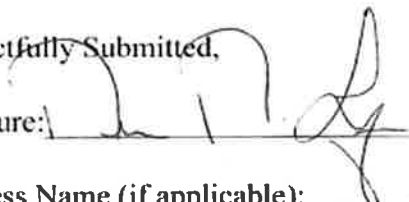
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: REBECCA R. LOFGREN

Business Name (if applicable):

RODEO GENERAL STORE SOUTH

Street Address:

1847 S. Kihai Rd

City: Kihai

State: HI

Telephone:

N/A

Email Address:

N/A

Add personal comments here, or attach additional testimony:

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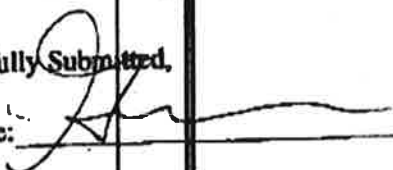
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: GERARD Luppia

Business Name (if applicable): _____

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

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

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

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hawaiiCigar

ASSOCIATION

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

Dear Hawai'i Legislators:

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

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

Respectfully Submitted,

Signature: _____

Date: _____

Print name: _____

Business Name (if applicable): _____

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

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hawaiiCigar

ASSOCIATION

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

Respectfully Submitted,

Signature: [Handwritten Signature] Printed Name: Clare Mamura

Business Name (if applicable): _____

Street Address: 1249 Kalia Rd City: Honolulu State: HI

Telephone: 599-7818 Email Address: clmamura@gmail.com

Add personal comments here, or attach additional testimony:

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

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

Dear Hawai'i Legislators:

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

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

Respectfully Submitted,

Signature: *Hallie Maebet*

Printed Name: Hallie Maebet

Business Name (if applicable): _____

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

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

Add personal comments here, or attach additional testimony:

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

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

Respectfully Submitted,

Signature:  Printed Name: Shano Masunaga

Business Name (if applicable): _____

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

Telephone: (808) 218-9815 Email Address: S-DANE568@MSM.COM

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: _____

Printed Name: _____

[Handwritten Signature]

Kyle Matsumoto

Business Name (if applicable): _____

Street Address: _____

671 HALELA ST

City: KAILUA

State: HI

Telephone: _____

561-7769

Email Address: _____

afityzoom@gmail.com

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature:  Printed Name: Carmine Matsui

Business Name (if applicable): _____

Street Address: 304 Ima Way City: Honolulu State: HI

Telephone: 572-9665 Email Address: cm

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature:

Danny Matsun

Printed Name:

Danny Matsun

Business Name (if applicable):

N/A

Street Address:

35 Mahalanui St.

City:

Waipahu

State:

HI

Telephone:

808-246-6414

Email Address:

Danny.Matsun@pepco.net

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

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

Business Name (if applicable): RETIRED

Street Address: 1105 Puuana St. City: MAILOWA 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: Chris Maxwell Printed Name: Christopher Maxwell

Business Name (if applicable): Tobaccos of Hawaii

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

Telephone: 808-510-7086 Email Address: christopherthebartendermaxwell@
gmail.com

Add personal comments here, or attach additional testimony:

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- 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: smazbanian

Digitally signed by smazbanian
DN: cn=smazbanian, o=Hawaii Cigar Association, ou=Hawaii Cigar Association, email=smazbanian@hawaiiicigarassociation.org, c=US
Date: 2012.02.28 14:28:28 -08'00'

Printed Name: Shahc Mazbanian

Business Name (if applicable): _____

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

Zip: 91206 Telephone: 818-649-0156 Email Address: Shahc.Mazbanian@hotmail.com

Add personal comments here, or attach additional testimony:

No new taxes!

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

Respectfully Submitted,

Signature:

Erik A. McKeon

Printed Name:

Erik A. McKeon

Business Name (if applicable):

Street Address: 8787 W. Cornell Ave. #3 City: Lakewood State: CO

Telephone: (303) 594-7503 Email Address: _____

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature:  Printed Name: Patrick M. McInerney

Business Name (if applicable): IRISH ROSE SALON

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

Telephone: 808-591-7550 Email Address: patrickm@ejl-gc.com

Add personal comments here, or attach additional testimony:

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

Dear Hawai'i Legislators:

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

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

Respectfully Submitted,

Signature:  Date: 03/02/12

Print name: BOBBI MILLER

Business Name (if applicable): MEYDAY GRAPHICS

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

City: _____

State: _____

Telephone: _____

Email Address: _____

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature:

Denise Mitchem

Printed Name:

Denise Mitchem

Business Name (if applicable): _____

Street Address:

151-102 Wai Ct

City:

Wahaiwa

State:

HI

Telephone:

808-888-7830

Email Address:

dmitchem@gmail.com

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: 

Printed Name: Mitchem

Business Name (if applicable): _____

Street Address: 1711 Kalia Ave

City: Waikiki

State: HI

Telephone: 808-7830

Email Address: jjmitchem@gmail.com

888-7830

JJMitchem@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: Dan Miyahira

Business Name (if applicable): _____

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

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

Add personal comments here, or attach additional testimony:

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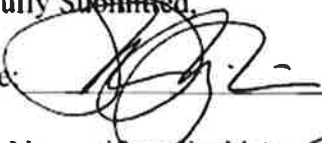
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Respectfully Submitted,

Signature: 

Printed Name: Mark Miyahira

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

Street Address: 98-1277 Kauhununu st #104

City: Aiea

State: HI

Telephone: 808-487-7926

Email Address: info@swamwine.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: 

Printed Name: Anthony James Morris

Business Name (if applicable): _____

Street Address: 204 Puuaina St

City: Honolulu

State: HI

Telephone: 808 572 2478

Email Address: _____

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: 

Printed Name: W. Merton

Business Name (if applicable): _____

Street Address: 584 Akolea St.

City: Wailuku

State: HI

Telephone: 808.242.7444

Email Address: _____

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:



Printed Name:

Mizota
TRACY MIZOTA

Business Name (if applicable):

Street Address:

2165-B 10th AVE

City:

HONOLULU

State:

HI

Telephone:

(808)227-6900

Email Address:

tm_@hotmail.com

Add personal comments here, or attach additional testimony:

tm_@hotmail.com

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Respectfully Submitted,

Signature: 

Printed Name: Keith Nakagawa

Business Name (if applicable): _____

Street Address: 3669-B Woodlawn

City: Honolulu

State: HI

Telephone: (808) 351-6766

Email Address: calabashtheband@yahoo.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:  Printed Name: ALVINI KIRIAHINA

Business Name (if applicable): _____

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

Telephone: 757 3462 Email Address: _____

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: [Handwritten Signature] Printed Name: CARRETT W. MARINO
 Business Name (if applicable): MAHE BREWING Co.
 Street Address: 910 HENOAPELANE City: LAHONA State: HI
 Telephone: 808-661-6205 Email Address: _____

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: David Andrew Nisbet Printed Name: David Andrew Nisbet

Business Name (if applicable): _____

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

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

Add personal comments here, or attach additional testimony:

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- 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 & MacArthur
Street Address: 1815 Kaha'i Street City: Honolulu State: HI
Telephone: 845-6688 Email Address: darlene@martinandmacarthur.com

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

hawaiiCigar ASSOCIATION

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

Dear Hawai'i Legislators:

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

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

Respectfully Submitted,

Signature: [Handwritten Signature]

Printed Name: FRED OGASAWARA

Business Name (if applicable): NA

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

Telephone: 881-4710 Email Address: _____

Add personal comments here, or attach additional testimony:

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For More Information on the Hawaii Cigar Association please visit

hawaicigarassociation.org

hawaiiCigar

ASSOCIATION

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

Respectfully Submitted,

Signature: [Handwritten Signature] Printed Name: JAMES Y. [Handwritten Name]

Business Name (if applicable): _____

Street Address: 210 N. WILSON AVE City: PERU State: HI

Telephone: 488-5264 Email Address: _____

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: Noah Orin Printed Name: NOAH ORIAN

Business Name (if applicable): _____

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

Telephone: _____ Email Address: _____

Add personal comments here, or attach additional testimony:

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For More Information on the Hawaii Cigar Association please visit

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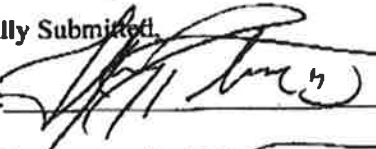
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: Tiffany Palmer

Business Name (if applicable): _____

Street Address: 10545 Washington

City: Saint Joseph

State: MO

Zip: 64504

Telephone: (816) 273-2011

Email Address: turbagestimo.claw@hotmail.com

Add personal comments here, or attach additional testimony:



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

Respectfully Submitted,

Signature: Vanessa Patao Printed Name: Vanessa Patao

Business Name (if applicable): elkair Maui Golf Club

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

Telephone: _____ Email Address: vatao@elkairmauigolfclub.com

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: *Patrick Peterson*

Printed Name: Patrick Peterson

Business Name (if applicable): LAVA JAVA COFFEE ROASTERS

Street Address: 1941 South Kalia City: Kaunoi State: HI

Telephone: (808) 283-5674 Email Address: 1)PATBY2@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:

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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- 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:

suebob1124@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: Dawn C. Porter

Business Name (if applicable): _____

Street Address: 90 Manaina St

City: Pukalani

State: HI

Telephone: _____

Email Address: _____

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature:

Leana Porter

Printed Name:

Leana Porter

Business Name (if applicable):

Street Address:

221 Kumuia St

City:

Hon

State:

HI

Telephone:

Cell 2249166

Email Address:

leana.porter@hivisible.com

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

City: _____

State: HI.

Telephone: _____

Email Address: _____

Add personal comments here, or attach additional testimony:

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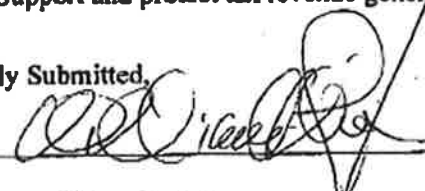
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: WILLIAM P. A. PIETER

Business Name (if applicable): _____

Street Address: P.O. Box 246656 City: Hono Lulu State: HI

Telephone: 497-6564 Email Address: WRAPCPA@AOL.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: Trevyn Pless
Digitally signed by Trevyn Pless
DN: cn=Trevyn Pless, o=LBD Coffee, ou=
enrollment@hawaii.org, ou=CA,
Date: 2012.06.27.09:17:35 -1000

Printed Name: Trevyn Pless

Business Name (if applicable): LBD Coffee

Street Address: 5353 Olopuua Street

City: Kapaa

State: HI

Zip: 96746

Telephone: 8086358680

Email Address: tpless@lbdcoffee.com

Add personal comments here, or attach additional testimony:

I wholeheartedly agree with this petition and its goal of taxing cigar sales fairly.

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hawaicigarassociation.org

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Respectfully Submitted,

Signature: [Handwritten Signature]

Printed Name: Aaron Pallas

Business Name (if applicable): _____

Street Address: 3602 Pickett

City: Saint Joseph

State: MO

Zip: 64505

Telephone: 816 676 3297

Email Address: Aaron.Craig.Pallas@gmail.com

Add personal comments here, or attach additional testimony:

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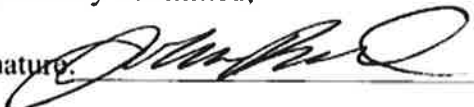
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: John Rebudal

Business Name (if applicable): _____

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

Telephone: 947-0755 Email Address: jrebudal@hawaii.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: Brenda Rego Printed Name: Brenda Rego

Business Name (if applicable): Wailea Old Blue

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

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

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: 1942 MAKAKALA Pkwy City: WAILUKU State: HI

Telephone: 808.557.7981 Email Address: _____

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: Paul Richards

Printed Name: Paul Richards

Business Name (if applicable): _____

Street Address: 98-402 Koaunoa Ip¹⁷¹⁶ City: Aiea State: HI

Telephone: 233-8784 Email Address: parichards@ale@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

City: _____

State: _____

Telephone: _____

Email Address: _____

Add personal comments here, or attach additional testimony:

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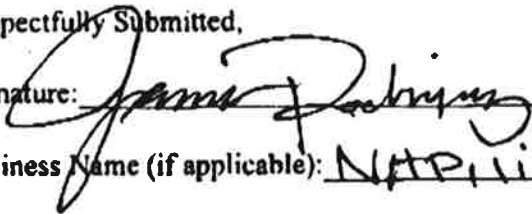
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Respectfully Submitted,

Signature:



Printed Name:

JAMES RODRIGUEZ

Business Name (if applicable):

NAPII MARKET

Street Address:

5895 Napili Hwy ST

City:

State:

Telephone:

Email Address:

NAPII MARKET #04
5005 Napili Hwy Street
Lahaina, HI 96761

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: CLAY ROBERTS

Business Name (if applicable): CROSS, INC

Street Address: 4594 HILTON ROAD

City: SUNRISE

State: FL

Zip: 33351

Telephone: 954 572 9400

Email Address: CLRTUI@Ad.com

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: 

Printed Name: ANSTIN RODRIGUES

Business Name (if applicable): _____

Street Address: 1007 MALAHU KONA City: WAIKOLU State: HI

Telephone: 970-313-7897 Email Address: _____

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

hawaiiCigar ASSOCIATION

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

Dear Hawai'i Legislators:

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

Business Name (if applicable): _____

Street Address: 6202A Kawaihau Rd. City: Kapaa State: HI

Zip: 96746 Telephone: 808-823-8323 Email Address: dsable@hawaii.rr.com

Add personal comments here, or attach additional testimony:

1. A high tax on tobacco/cigar producers in HI is counterproductive to the important goals of supporting local farmers and developing a self-sustaining economy in HI. A small tax is appropriate, similar to a few other states, but a high tax will ruin local businesses.
2. It must be recognized that large and premium cigars are different from cigarettes! These are enjoyed in small quantities and have not been proven to have the same medical risks as cigarettes!

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

For More Information on the Hawaii Cigar Association please visit

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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: Cedee Santos Printed Name: Cedee Santos

Business Name (if applicable): _____

Street Address: 541 Iini way City: Waihi State: HI

Telephone: 269-2837 Email Address: _____

Add personal comments here, or attach additional testimony:

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For More Information on the Hawaii Cigar Association please visit

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hawaiiCigar

ASSOCIATION

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

Respectfully Submitted,

Signature: Mike Seckinger Printed Name: Mike Seckinger

Business Name (if applicable): DHS

Street Address: _____ City: Kahului State: HI

Telephone: 215-969-8136 Email Address: mjseckinger@hotmail.com

Add personal comments here, or attach additional testimony:

No taxation without representation!

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

For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

hawaiiCigār ASSOCIATION


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

Dear Hawai'i Legislators:

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

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

Respectfully Submitted,

Signature:  Date: 15 SEPT 12

Print name: JUSTIN BRYANT FLOOD

Business Name (if applicable): MAZ (SS) FLOOD

Add personal comments here, or attach additional testimony:

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

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

hawaiiCigar

ASSOCIATION

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: _____

Jeff Sessler

JEFF SESSLER

Business Name (if applicable): _____

Street Address: _____

50 UEVAU ST. Apt. 206

City: _____

KAHULUI

State: _____

HI

Telephone: _____

(206) 369-6140

Email Address: _____

JCSHAWKS@HOTMAIL.COM

Add personal comments here, or attach additional testimony:

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- 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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- 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: Z. Sim Printed Name: Zenaida Sim

Business Name (if applicable): _____

Street Address: 1950 Manua Dr. City: Waikanae State: HI

Telephone: _____ Email Address: _____

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

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

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

Street Address: 1121 Pookela City: Makawao State: Hi

Telephone: 281-5682 Email Address: L.S. Bonheur@a-yakmo.com

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

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

Business Name (if applicable): _____

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

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

Add personal comments here, or attach additional testimony:

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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): _____

EVERYTHING CAN

Street Address: _____

City: _____

PAIA

State: _____

HI

Telephone: _____

808/281-3264

Email Address: _____

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature:  Printed Name: Deana Sturman

Business Name (if applicable): Rodco General Store

Street Address: 1847 S K. Kei Rd City: Kihui State: HI

Telephone: (808) 633-4410 Email Address: deana@rodco-generalstore.com

Add personal comments here, or attach additional testimony:

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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: Wade T. Sugimoto

Printed Name: Wade T. Sugimoto

Business Name (if applicable): _____

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

Telephone: (808) 570-0628 Email Address: wade@blimspower.com

Add personal comments here, or attach additional testimony:

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

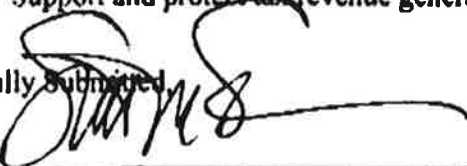
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- Support and protect tax revenue generated from the sale of large cigars in Hawai'i.

Respectfully Submitted

Signature



Printed Name:

SCOTT M SUDA

Business Name (if applicable):

Street Address:

797 MAHEALANI

City:

KIHEI

State:

HI

Telephone:

Email Address:

Add personal comments here, or attach additional testimony:

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For More Information on the Hawaii Cigar Association please visit

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Respectfully Submitted

Signature:



Printed Name:

MICHAEL A. TAM

Business Name (if applicable):

MARTIN & MCCARTHER

Street Address:

1815 KANAI ST

City:

HONOLULU

State:

HI 96819

Telephone:

845-6688

Email Address:

michael@martina.mccarthur.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

City: _____

State: _____

Telephone: _____

Email Address: _____

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: Tom Tanazaka Printed Name: Tom TANAZAKA

Business Name (if applicable): _____

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

Telephone: 877-6710 Email Address: _____

Add personal comments here, or attach additional testimony:

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- 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 Tanaka

Business Name (if applicable): _____

Street Address: 1268 Kalaniana'olaha St

City: Hon

State: HI

Telephone: _____

Email Address: ribbon-lee@hotmail.com

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: Troy Tanaka Printed Name: Troy Tanaka

Business Name (if applicable): _____

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

Telephone: 808 549 7818 Email Address: Troytanaka@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: _____

Kenneth TAUAVER

Business Name (if applicable): _____

Street Address: _____

787 PAWILU PLACE

City: _____

MAKAWAO

State: *HI 1*

Telephone: _____

(808) 344-2334

Email Address: _____

Ken 85649@aol.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: Gary Taylor

Printed Name: GARY TAYLOR

Business Name (if applicable): _____

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

Telephone: 808-5747 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: Robert Tetak

Printed Name: ROBERT TETAK

Business Name (if applicable): _____

Street Address: 55 3419 POU MAMU City: HAWAII State: HI

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

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Michael Tierney

Printed Name: Michael Tierney

Business Name (if applicable): _____

Street Address: 9616 Lane Horsecity Dr. Las Vegas State: NV

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

Add personal comments here, or attach additional testimony:

Tierney 1911 P
@mail.com

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hawaiiCigar

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Respectfully Submitted,

Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

2295 Elouist

City: _____

Wahiawa

State: _____

HI

Telephone: _____

(808) 822-2289

Email Address: _____

ruben12@yahoo.com

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

hawaiiCigar

ASSOCIATION

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

Dear Hawai'i Legislators:

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

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

Respectfully Submitted,

Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

City: _____

State: HI

Telephone: 808 561 5174

Email Address: richardmillertravisthe2nd@gmail.com

Add personal comments here, or attach additional testimony:

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

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: *Krystle Tuliaupuu* Printed Name: Krystle Tuliaupuu

Business Name (if applicable): _____

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

Telephone: 808-278-8271 Email Address: krystleth@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: GREG TURRIETA

Business Name (if applicable): _____

Street Address: 644 KOHONUA City: WAILUKU State: HI

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

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature:  Printed Name: Joshua Unich

Business Name (if applicable): _____

Street Address: 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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Respectfully Submitted,

Signature:

Melissa A. Calley

Printed Name:

Melissa Calley

Business Name (if applicable):

Street Address:

1089 Ukiy Rd.

City:

Makawao

State:

HI 96768

Telephone:

573 2527

Email Address:

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature:  Printed Name: Martin Valleza

Business Name (if applicable): _____

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

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

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: Jeffrey Valoria Printed Name: Jeffrey Valoria

Business Name (if applicable): Health Strategy Partners

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

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

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature:  Printed Name: Robert M.K. Vickers, J.

Business Name (if applicable): _____

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

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

Add personal comments here, or attach additional testimony:

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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: Bruce Villers Printed Name: BRUCE VILLERS

Business Name (if applicable): NONE

Street Address: 1311 WARD AVE City: Hon State: HI

Telephone: 492-4049 Email Address: 1311 WARD AVE Hon HI 96813
UNIT 410

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: _____

Printed Name: D. HAWAIIAN.COM

Business Name (if applicable): _____

Street Address: 42-407 KOLEIAU ST

City: KANEOHE State: HI

Telephone: _____

Email Address: _____

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: **Garrett Ward**
Digitally signed by Garrett Ward
DN: cn=Garrett Ward, o=PCH Group, ou=PCH
Group, email=garrettward@pch.com, c=US
Date: 2013.05.27 10:27:03 -1000

Printed Name: Garrett Ward

Business Name (if applicable): PCH Group

Street Address: 5353 Olopuua Street

City: Kapaa

State: HI

Zip: 96746

Telephone: 8086356638

Email Address: kapakosc@gmail.com

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

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Submit

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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: 3-2-12

Print name: Guy Watani

Business Name (if applicable): _____

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit
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hawaiiCigar

ASSOCIATION

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

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

Respectfully Submitted,

Signature: 

Printed Name: Andrew WATT

Business Name (if applicable): _____

Street Address: P.O. Box 403

City: MAKAWAO

State: HI

Telephone: (808) 283-9860

Email Address: ajwatt@yahoo.com

Add personal comments here, or attach additional testimony:

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

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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:

Matt Ware

Business Name (if applicable): _____

Street Address:

758 Kapahulu

City:

Honolulu

State:

H.

Telephone:

779-6964

Email Address:

ware.matt@hotmail.com

Add personal comments here, or attach additional testimony:

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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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hawaiiCigar ASSOCIATION

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

Respectfully Submitted,

Signature: *Jerry D. Winn* Printed Name: JERRY WINN

Business Name (if applicable): _____

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

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

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: 

Printed Name: Jeremy Wong

Business Name (if applicable): _____

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

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

Date: 4, 10, 2012

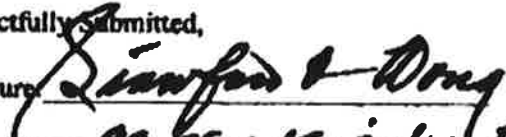
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Respectfully Submitted,

Signature:



Printed Name:

STANFORD K. WONG

Street Address:

99-7511 Kapiolani Pl.

City:

Volcano

State:

HI

Telephone:

(808) 442-7271

Email Address:

SWONG48@hawaii.crr.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Gerald Yacks Printed Name: Gerald Yacks

Business Name (if applicable): Foodland Farms

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

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

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: _____

Printed Name: JOHN B YAMAMOTO

Business Name (if applicable): _____

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

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

Add personal comments here, or attach additional testimony:

ENOUGH TAXING ON TOBACCO...

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

Respectfully Submitted,

Signature:  Printed Name: Ryan H. Susskind

Business Name (if applicable): _____

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

Telephone: 281-4861 Email Address: ryan@hawaii-ca.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: 

Printed Name: Brad Yokouchi

Business Name (if applicable): _____

Street Address: 730 Kakaia Pl.

City: Waikua

State: HI

Telephone: 808-385-6539

Email Address: Keyisan27@hotmail.com

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

hawaiiCigar

ASSOCIATION

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

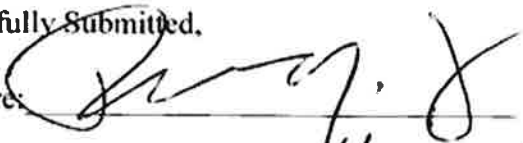
Dear Hawai'i Legislators:

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:

Brian Joseph Wai

Business Name (if applicable):

MAUI SPORTING GOODS

Street Address:

52 Kama St

City:

Wailuku

State:

HI

Telephone:

749 5577

Email Address:

—

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

hawaiiCigar

ASSOCIATION

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

Dear Hawai'i Legislators:

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

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

Respectfully Submitted,

Signature:  Printed Name: Javier Navarrete

Business Name (if applicable): _____

Street Address: 87-1034 AHEKAZ ST City: WAZANAE State: HZ

Zip: 96792 Telephone: 808-341-2437 Email Address: Javiernavarrete@hotmail.com

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

hawaiiCigar

ASSOCIATION

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

Dear Hawai'i Legislators:

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

Respectfully Submitted,

Signature: JEFF GERARD Printed Name: JEFF GERARD

Business Name (if applicable): _____

Street Address: 21 Ahinohina Pl City: Kula State: HI

Zip: 96790 Telephone: 808-280-1685 Email Address: jeffgerard@hotmail.com

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org



Petition in Support of a Self Service Cigar Display Ban Exemption

Dear Hawai'i Legislators:

We encourage you to exempt premium cigars from a self service display ban law that was intended by the FDA to prohibit the sale of cigarettes and smokeless tobacco from vending machines and self service displays. Premium cigars are defined as cigars made entirely by hand of all natural tobacco leaf, hand-constructed and hand-wrapped, with no filter or characterizing flavor, and weighing more than four pounds per one thousand cigars.

- Protect businesses and jobs that support the sale of not only locally grown cigars but also premium, handmade cigars.
• Create fairness and help Hawai'i cigar retailers who pay their taxes, compete with mail-order businesses that sell premium cigars within Hawai'i.
• Protect a local agricultural industry that pays higher tobacco taxes as a result of higher production costs, and conforms to current laws.
• Support and protect tax revenue generated from the sale of premium cigars in Hawai'i.

Respectfully Submitted,

Signature: Eddie Souza Printed Name: EDDIE SOUZA

Business Name (if applicable): RETIRED

Street Address: 1314 DOLE ST City: HON State: HI

Zip: 96822 Telephone: 947 8975 Email Address: N/A

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

hawaiiCigar

ASSOCIATION

Petition in Support of a Flat Rate Tax on Premium Cigars

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

Respectfully Submitted,

Signature: Bob Vandi Printed Name: BOB VANDI

Business Name (if applicable): _____

Street Address: 607 N KING ST 214 City: HON State: HI
46817

Zip: 96817 Telephone: 831-9157 Email Address: SAKONO LULU@HOTMAIL.CO

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



Petition in Support of a Flat Rate Tax on Premium Cigars

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

Respectfully Submitted,

Signature:  Printed Name: Soo Wiles

Business Name (if applicable): _____

Street Address: 444 Niu St #2308 City: Hon State: HI

Zip: 96815 Telephone: (808) 728-9417 Email Address: _____

Add personal comments here, or attach additional testimony:

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hawaiicigarassociation.org

hawaiiCigar

ASSOCIATION

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

Respectfully Submitted,

Signature: Eddie Souza Printed Name: EDDIE SOUZA

Business Name (if applicable): RETIRED

Street Address: 1314 DOLE ST City: Hon State: HI

Zip: 96822 Telephone: 947 8975 Email Address: N/A

Add personal comments here, or attach additional testimony:

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Petition in Support of a Flat Rate Tax on Premium Cigars

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

Respectfully Submitted,

Signature: [Handwritten Signature] Printed Name: Daniella Montinola

Business Name (if applicable):

Street Address: City: State:

Zip: Telephone: 815 302 2204 Email Address: dmonti15@gmail.com

Add personal comments here, or attach additional testimony:

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For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org



Petition in Support of a Flat Rate Tax on Premium Cigars

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

Respectfully Submitted,

Signature: Edward Kohle Printed Name: Edward Kohle

Business Name (if applicable): _____

Street Address: 1343 Ala Hoku pl. City: Honolulu State: HI

Zip: 96819 Telephone: _____ Email Address: cucaal@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

hawaii cigarassociation.org



Petition in Support of a Flat Rate Tax on Premium 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 premium cigars in Hawai'i.

Respectfully Submitted,

Signature: _____

Printed Name: _____

Adrian Rubalcava

Business Name (if applicable): _____

Street Address: _____

P.O. Box 2952

City: Honolulu

State: HI

Zip: _____

96822

Telephone: _____

808-265-6260

Email Address: _____

adrianru@hawaii.edu

Add personal comments here, or attach additional testimony:

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For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

hawaiiCigar ASSOCIATION

Petition in Support of a Flat Rate Tax on Premium Cigars

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

Respectfully Submitted,

Signature: Patsy Irie Printed Name: Patsy Irie

Business Name (if applicable): _____

Street Address: 3939A Nuuanu Pali Dr City: Hon. State: HI

Zip: 96817 Telephone: 808-595-8477 Email Address: _____

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

hawaiiCigar

ASSOCIATION

Petition in Support of a Flat Rate Tax on Premium Cigars

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

Respectfully Submitted,

Signature: Dennis Irie Printed Name: Dennis Irie

Business Name (if applicable): _____

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

Zip: 96817 Telephone: 595-8477 Email Address: _____

Add personal comments here, or attach additional testimony:

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For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

hawaiiCigar

ASSOCIATION

Petition in Support of a Flat Rate Tax on Premium Cigars

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

Respectfully Submitted,

Signature: 

Printed Name: Morgan Canood

Business Name (if applicable): _____

Street Address: 1736 Kaehulua Place #2

City: Kapala

State: HI

Zip: 96746

Telephone: (541) 973-3423

Email Address: morganquinn@yahoo.com

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

hawaiiCigar

ASSOCIATION

Petition in Support of a Flat Rate Tax on Premium Cigars

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

Respectfully Submitted,

Signature:  Printed Name: Jaemin Yi

Business Name (if applicable): _____

Street Address: 1736 Kaehula Pl., Unit 2 City: Kapaa State: HI

Zip: 96746 Telephone: 925-330-4937 Email Address: jaemin.yi@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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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 premium cigars in Hawai'i.

Respectfully Submitted,

Signature: Patrick Kelley

Printed Name: Patrick Kelley

Business Name (if applicable): _____

Street Address: 1736 Kaehulua Pl. #2

City: Kapaa

State: HI

Zip: 96746

Telephone: 612-232-4323

Email Address: pkfire.patrick@gmail

Add personal comments here, or attach additional testimony:

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For More Information on the Hawaii Cigar Association please visit

hawaiiicigarassociation.org

hawaiiCigar

ASSOCIATION

Petition in Support of a Flat Rate Tax on Premium Cigars

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

Respectfully Submitted,

Signature:  Printed Name: Bailey Hutton

Business Name (if applicable): _____

Street Address: 6078 Kulupua ST City: Kapaa State: HI

Zip: 96746 Telephone: 808-635-2812 Email Address: Bailey.Hutton@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



Petition in Support of a Flat Rate Tax on Premium Cigars

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

Respectfully Submitted,

Signature: [Handwritten Signature] Printed Name: Jaiya STAR

Business Name (if applicable):

Street Address: 18464 Salmon Mine Rd City: Nevada City State: CA

Zip: 95959 Telephone: 530-575-9685 Email Address: STAR.Jaiya@gmail.com

Add personal comments here, or attach additional testimony:

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

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hawaiicigarassociation.org



Petition in Support of a Flat Rate Tax on Premium Cigars

Dear Hawai'i Legislators:

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

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

Respectfully Submitted,

Signature: Trevyn Pless Printed Name: Trevyn Pless

Business Name (if applicable): N/A

Street Address: 1736 Keahulua City: Kapaa State: HI

Zip: 96746 Telephone: 808 635 8680 Email Address: trevpless@gmail.com

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

hawaiiCigar

ASSOCIATION

Petition in Support of a Flat Rate Tax on Premium Cigars

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

Respectfully Submitted,

Signature:  Printed Name: Napoleon Ray

Business Name (if applicable): N/A

Street Address: 5916D. Kaapuni Rd. City: Kapaa State: HI

Zip: 96746 Telephone: 821-1712 Email Address: NRay@LBDcoffee.com

Add personal comments here, or attach additional testimony:

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hawaiicigarassociation.org

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

Respectfully Submitted,

Signature: 

Printed Name: Victoria Messina

Business Name (if applicable): _____

Street Address: 4701 Kawaihau Rd., Apt. F101 City: Kapaa State: HI

Zip: 96746 Telephone: (203) 500-7193 Email Address: vedvane@gmail.com

Add personal comments here, or attach additional testimony:

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

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

Respectfully Submitted

Signature: _____

Printed Name: _____

Paul Lopez

Business Name (if applicable): _____

Street Address: _____

1970 Hanalei St

City: _____

Lihue

State: _____

HI

Zip: _____

96766

Telephone: _____

661-331-7990

Email Address: _____

Add personal comments here, or attach additional testimony:

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hawaiiCigar

ASSOCIATION

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

Respectfully Submitted,

Signature: 

Printed Name: Kaiyo L Hookano

Business Name (if applicable): _____

Street Address: 2935 ohio st

City: Lihue Kauai

State: HI

Zip: 96741

Telephone: 652-9075

Email Address: findmethea@yahoo.com

Add personal comments here, or attach additional testimony:

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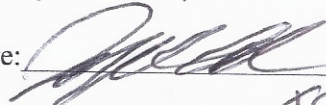
Petition in Support of a Flat Rate Tax on Premium Cigars

Dear Hawai'i Legislators:

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

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

Respectfully Submitted,

Signature:  Printed Name: Josephine Cabresa
Business Name (if applicable): Island Cigs
Street Address: PO Box 3252 City: Honolulu State: HI
Zip: 96806 Telephone: (808) 246-4965 Email Address: ccabresateves@gmail.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Paul F. Messina Printed Name: PAUL F. MESSINA

Business Name (if applicable): _____

Street Address: 4701 KAWAIIAN RD City: KAPAA State: HI

Zip: 96746 Telephone: 808 431-4923 Email Address: PM66STANG@AOL.COM

Add personal comments here, or attach additional testimony:

I BELIEVE THE STATE SHOULD BE WORKING HARDER TO MAKE IT EASIER FOR BUSINESSES IN THEIR OWN STATE TO BE ABLE TO COMPETE WITH AN OFF ISLAND OR OUT OF STATE COMPANY.

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

Respectfully Submitted,

Signature: Marcia Messina Printed Name: Marcia Messina

Business Name (if applicable): _____

Street Address: 4701 Kawaihau Rd #101 City: Hapaa State: H.I.

Zip: 96746 Telephone: 808 431-4923 Email Address: marciamessina@aol.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Preston K Reyes Jr Printed Name: Preston K Reyes Jr

Business Name (if applicable): _____

Street Address: PO BOX 537 City: Anahulu State: HI

Zip: 96703 Telephone: 808-212-6314 Email Address: _____

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Joshua Flores

Printed Name: Joshua Flores

Business Name (if applicable): HU

Street Address: 2-3136 Kaomua'i Hwy City: Lawai State: HI

Zip: 96765 Telephone: 808 635 7918 Email Address: Lawa: bo: 808@gmail.com

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: Justin A McLaughlin Printed Name: Justin A McLaughlin

Business Name (if applicable): _____

Street Address: 1970 Hanalei St #1205 City: Lihue State: HI

Zip: 96766 Telephone: 808-651-4364 Email Address: calicoastie51500@gmail.com

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: Brandon Balian's Printed Name: Brandon Balian's

Business Name (if applicable): _____

Street Address: 1737 Kaehuluwa Pl City: Kapaa State: HI

Zip: 96746 Telephone: 808-5557 Email Address: _____

Add personal comments here, or attach additional testimony:

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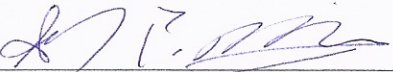
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- Support and protect tax revenue generated from the sale of premium cigars in Hawai'i.

Respectfully Submitted,

Signature: 

Printed Name: Steven Messina

Business Name (if applicable): _____

Street Address: 4701 Kawaihae Rd Fl 1 City: Kapaa State: HI

Zip: 96746 Telephone: 203-996-2353 Email Address: Messina99@AOL.com

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: Eileen S Raposo Printed Name: Eileen S Raposo

Business Name (if applicable): _____

Street Address: 4965-A Orono Rd City: Kapou State: HI

Zip: 96746 Telephone: 652-3793 Email Address: eileen.raposo@yahoo.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Jason Salvador

Printed Name: JASON SALVADOR

Business Name (if applicable): _____

Street Address: 6089 Lokomaikai Pl

City: Kapaa

State: HI

Zip: 96746

Telephone: _____

Email Address: _____

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

Respectfully Submitted,

Signature: Adam Kamson Printed Name: _____

Business Name (if applicable): _____

Street Address: P.O. - Box 1803 City: Lihue State: HI

Zip: 96766 Telephone: NA Email Address: P.O. - Box 1803

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Sara Allen Printed Name: Sara Allen

Business Name (if applicable): _____

Street Address: 4548 Kalepa Cr #10 City: Lihue State: HI

Zip: 96766 Telephone: 808-754-7824 Email Address: SARAka808@yahoo.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Clayton Koerte

Printed Name: clayton koerte

Business Name (if applicable): _____

Street Address: _____ City: Lihue State: HI

Zip: 96751 Telephone: _____ Email Address: _____

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Bryston Rapozo Printed Name: Bryston Rapozo

Business Name (if applicable): _____

Street Address: 4548 Kalepa Cr. #10 City: Lihue State: HI

Zip: 96766 Telephone: 8083464318 Email Address: brystonR@yahoo.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: BRADEN RAPOZO Printed Name: Braden Rapozo

Business Name (if applicable): _____

Street Address: 4965 NONOU Rd City: Kapaa State: hi

Zip: 96746 Telephone: 651 9327 Email Address: _____

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Scott Allen Printed Name: Scott ALLEN

Business Name (if applicable): Pacific Ref + Air Conditioning

Street Address: _____ City: _____ State: _____

Zip: _____ Telephone: ~~1779-~~ 479-0360 Email Address: Bluefish@Net.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: _____

Nafonea

Printed Name: _____

Jonua

Business Name (if applicable): _____

Street Address: _____

City: _____

State: _____

Zip: _____

Telephone: 371-8338

Email Address: _____

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature:

Kittyan Shin

Printed Name:

Kittyan Shin

Business Name (if applicable):

Roosevelt High School

Street Address:

City:

State:

Zip:

Telephone:

256-8374

Email Address:

Add personal comments here, or attach additional testimony:

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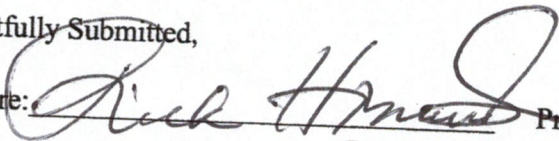
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Respectfully Submitted,

Signature:



Printed Name:

Rick Himmermaud

Business Name (if applicable):

Oogemau

Street Address:

66-249 Kauhau

City:

Haleiwa

State:

HI

Zip:

96712

Telephone:

637-4422

Email Address:

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: _____

Reef W...

Printed Name: _____

Reef X...

Business Name (if applicable): _____

Street Address: _____

City: _____

State: _____

Zip: _____

Telephone: _____

808 779 3469

Email Address: _____

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Eden R. Spalma Printed Name: Eden R. Spalma

Business Name (if applicable): _____

Street Address: _____ City: _____ State: _____

Zip: _____ Telephone: 938-5823 Email Address: _____

Add personal comments here, or attach additional testimony:

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For More Information on the Hawaii Cigar Association please visit

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ASSOCIATION

Petition in Support of a Flat Rate Tax on Premium Cigars

Dear Hawai'i Legislators:

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

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

Respectfully Submitted,

Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

City: _____

State: _____

Zip: _____

Telephone: _____

Email Address: _____

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

Respectfully Submitted,

Signature: Kat Fresh Printed Name: Kat Fresh

Business Name (if applicable): _____

Street Address: _____ City: _____ State: _____

Zip: _____ Telephone: 210-4517 Email Address: _____

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

City: _____

State: _____

Zip: _____

Telephone: _____

946-0112

Email Address: _____

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: Maako Green

Printed Name: Maako Green

Business Name (if applicable): Surf's Sea

Street Address: _____

City: _____

State: _____

Zip: _____

Telephone: 223-0345

Email Address: _____

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Ted Nakamura

Printed Name: TED NAKAMURA

Business Name (if applicable): Ted's Bakery

Street Address: _____

City: _____

State: _____

Zip: _____

Telephone: 638-9774

Email Address: _____

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

Respectfully Submitted,

Signature: Mike Zapp

Printed Name: Mike Zapp

Business Name (if applicable): Pharmacist

Street Address: _____

City: _____

State: _____

Zip: _____

Telephone: 931-0781

Email Address: _____

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

Respectfully Submitted,

Signature: Uli Keao Printed Name: Uli Keao

Business Name (if applicable): Teacher

Street Address: _____ City: _____ State: _____

Zip: _____ Telephone: 478-6535 Email Address: _____

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: gloria agno Printed Name: Gloria agno

Business Name (if applicable): _____

Street Address: _____ City: _____ State: _____

Zip: _____ Telephone: 292-6142 Email Address: _____

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Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

City: _____

State: _____

Zip: _____

Telephone: _____

Email Address: _____

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

Respectfully Submitted,

Signature: Lorilyn Wandasara Printed Name: Lorilyn Wandasara

Business Name (if applicable): Nurse

Street Address: _____ City: _____ State: _____

Zip: _____ Telephone: 676-3948 Email Address: _____

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Respectfully Submitted,

Signature: Debra Chan

Printed Name: Debbne Chan

Business Name (if applicable): Pharmacist

Street Address: _____

City: _____

State: _____

Zip: _____

Telephone: 433-7939

Email Address: _____

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Respectfully Submitted,

Signature: Ligia Naghel Printed Name: LIGIA NAGHEL

Business Name (if applicable): designer

Street Address: _____ City: _____ State: _____

Zip: _____ Telephone: 428-3876 Email Address: _____

Add personal comments here, or attach additional testimony:

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ASSOCIATION

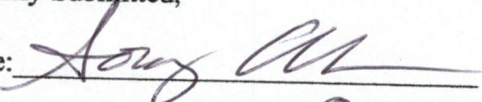
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- Support and protect tax revenue generated from the sale of premium cigars in Hawai'i.

Respectfully Submitted,

Signature:  Printed Name: SONG ALLEN

Business Name (if applicable): Ogenesis

Street Address: _____ City: _____ State: _____

Zip: _____ Telephone: 754-7821 Email Address: Songchaallen@yahoo.com

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: Alisa Allen Printed Name: Alisa Allen

Business Name (if applicable): _____

Street Address: _____ City: _____ State: _____

Zip: _____ Telephone: 754-7821 Email Address: _____

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: Patricia Wong

Printed Name: Patricia Wong

Business Name (if applicable): Teach

Street Address: _____

City: _____

State: _____

Zip: _____

Telephone: 644-0903

Email Address: _____

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: Dale Muramoto

Printed Name: Dale Muramoto

Business Name (if applicable): Coke Business

Street Address: _____

City: _____

State: _____

Zip: _____

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 premium cigars in Hawai'i.

Respectfully Submitted,

Signature: Leo Villegas Printed Name: Leo Villegas

Business Name (if applicable): _____

Street Address: _____ City: _____ State: _____

Zip: _____ Telephone: 286-6481 Email Address: _____

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Crystal Froberg

Printed Name: Crystal Froberg

Business Name (if applicable): _____

Street Address: _____

City: _____

State: _____

Zip: _____

Telephone: _____

Email Address: Crystalbal20@aol.com

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: Dayse House Printed Name: Dayse House

Business Name (if applicable): _____

Street Address: _____ City: _____ State: _____

Zip: _____ Telephone: 445-3090 Email Address: _____

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

Respectfully Submitted,

Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

City: _____

State: _____

Zip: _____

Telephone: 222-5594

Email Address: _____

Add personal comments here, or attach additional testimony:

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

Respectfully Submitted,

Signature: *Sung Hee Miller* Printed Name: Sung Hee Miller

Business Name (if applicable): *Business Owner*

Street Address: _____ City: _____ State: _____

Zip: _____ Telephone: _____ Email Address: _____

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Red Horecker

Printed Name: Red Horecker

Business Name (if applicable): _____

Street Address: _____ City: _____ State: _____

Zip: _____ Telephone: 808-369-6531 | Email Address: _____

Add personal comments here, or attach additional testimony:

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

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

Respectfully Submitted,

Signature: Sukie Burer Printed Name: Sukie Burer

Business Name (if applicable): _____

Street Address: _____ City: _____ State: _____

Zip: _____ Telephone: 407-592-3140 Email Address: _____

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

hawaiiCigar

ASSOCIATION

Petition in Support of a Flat Rate Tax on Premium Cigars

Dear Hawai'i Legislators:

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

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

Respectfully Submitted,

Signature: _____

Printed Name: _____

Business Name (if applicable): _____

Street Address: _____

City: _____

State: _____

Zip: _____

Telephone: _____

Email Address: _____

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

hawaiiCigar ASSOCIATION

Petition in Support of a Flat Rate Tax on Premium Cigars

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

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

Respectfully Submitted,

Signature: Elius Gonzalez

Printed Name: Elius GONZALEZ

Business Name (if applicable): _____

Street Address: _____

City: _____

State: _____

Zip: _____

Telephone: 808 777-8340

Email Address: _____

Add personal comments here, or attach additional testimony:

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

For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

hawaiiCigar ASSOCIATION

Petition in Support of a Flat Rate Tax on Premium Cigars

Dear Hawai'i Legislators:

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

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

Respectfully Submitted,

Signature: Kevin Allen Printed Name: Kevin Allen

Business Name (if applicable): Honolulu Enterprise Co.

Street Address: _____ City: _____ State: _____

Zip: _____ Telephone: 754-8115 Email Address: Kevin.allen@numbers.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

From: [Aimee Choy](#)
To: [WAM Testimony](#)
Subject: Strong Opposition for HB 1849, SD 1 Relating to Taxation
Date: Wednesday, March 26, 2014 12:52:22 PM

I strongly oppose HB1849, SD1 which would create a new definition for premium cigars and reduce the taxes on these products. Cigars, regardless of how the tobacco is grown or processed are NOT a safe alternative to cigarettes. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes.

This bill will also exempt premium cigars from the product placement law set to take effect, July 1, 2014, HRS section 328J-18. The product placement law requires all tobacco products to be secured in a manner that requires a face-to-face sales transaction, eliminating all self-service displays for tobacco products. Premium cigars should not be exempted from this law.

This bill would (1) create a tax exemption for a luxury tobacco product, (2) create a loophole for premium cigars, and (3) exempt premium cigars from the product placement law. Time and time again the tobacco industry has found ways to take advantage of loopholes.

Lowering taxes on any tobacco product and exempting premium cigars from current laws sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 1849, SD1 and ask you to hold this bill in committee.

Mahalo

Aimee Choy
555 University Ave
APT#1403
Honolulu, HI 96826

From: [Angela Sy](#)
To: [WAM Testimony](#)
Subject: Strong Opposition for HB 1849, SD 1 Relating to Taxation
Date: Wednesday, March 26, 2014 1:36:20 PM

I oppose HB1849, SD1 which would create a new definition for premium cigars and reduce the taxes on these products. Cigars, regardless of how the tobacco is grown or processed are NOT a safe alternative to cigarettes. Cigar smoke, like tobacco smoke, is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes.

Premium cigars should not be exempted from product placement law as well. The product placement law requires all tobacco products to be secured in a manner that requires a face-to-face sales transaction, eliminating all self-service displays for tobacco products.

The clever tobacco industry has always found ways to take advantage of loopholes.

Lowering taxes on any tobacco product and exempting premium cigars from current laws sends the wrong message. Our State has been leading the way in tobacco control. This bill is a step backwards for our State.

Mahalo

Angela Sy
2600 Campus Rd.
QLSSC #413, attn: Maile Goo
Honolulu, HI 96817

From: [Barbara Nosaka](#)
To: [WAM Testimony](#)
Subject: Strong Opposition for HB 1849, SD 1 Relating to Taxation
Date: Wednesday, March 26, 2014 11:22:54 AM

I strongly oppose HB1849, SD1 which would create a new definition for premium cigars and reduce the taxes on these products. Cigars, regardless of how the tobacco is grown or processed are NOT a safe alternative to cigarettes. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes.

This bill will also exempt premium cigars from the product placement law set to take effect, July 1, 2014, HRS section 328J-18. The product placement law requires all tobacco products to be secured in a manner that requires a face-to-face sales transaction, eliminating all self-service displays for tobacco products. Premium cigars should not be exempted from this law.

This bill would (1) create a tax exemption for a luxury tobacco product, (2) create a loophole for premium cigars, and (3) exempt premium cigars from the product placement law. Time and time again the tobacco industry has found ways to take advantage of loopholes.

Lowering taxes on any tobacco product and exempting premium cigars from current laws sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 1849, SD1 and ask you to hold this bill in committee.

Mahalo

Barbara Nosaka
2216 Hoonanea Street
Honolulu, HI 96822

From: [Collette Wilhelm](#)
To: [WAM Testimony](#)
Subject: Strong Opposition for HB 1849, SD 1 Relating to Taxation
Date: Thursday, March 27, 2014 5:21:21 AM

I strongly oppose HB1849, SD1 which would create a new definition for premium cigars and reduce the taxes on these products. Cigars, regardless of how the tobacco is grown or processed are NOT a safe alternative to cigarettes. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes.

This bill will also exempt premium cigars from the product placement law set to take effect, July 1, 2014, HRS section 328J-18. The product placement law requires all tobacco products to be secured in a manner that requires a face-to-face sales transaction, eliminating all self-service displays for tobacco products. Premium cigars should not be exempted from this law.

This bill would (1) create a tax exemption for a luxury tobacco product, (2) create a loophole for premium cigars, and (3) exempt premium cigars from the product placement law. Time and time again the tobacco industry has found ways to take advantage of loopholes.

Lowering taxes on any tobacco product and exempting premium cigars from current laws sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 1849, SD1 and ask you to hold this bill in committee.

Mahalo

Collette Wilhelm
310 North Cane Street Apt. 2D
Wahiawa, HI 96786

From: [Dawn Pung](#)
To: [WAM Testimony](#)
Subject: Strong Opposition for HB 1849, SD 1 Relating to Taxation
Date: Wednesday, March 26, 2014 2:22:36 PM

I strongly oppose HB1849, SD1 which would create a new definition for premium cigars and reduce the taxes on these products. Cigars, regardless of how the tobacco is grown or processed are NOT a safe alternative to cigarettes. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes.

This bill will also exempt premium cigars from the product placement law set to take effect, July 1, 2014, HRS section 328J-18. The product placement law requires all tobacco products to be secured in a manner that requires a face-to-face sales transaction, eliminating all self-service displays for tobacco products. Premium cigars should not be exempted from this law.

This bill would (1) create a tax exemption for a luxury tobacco product, (2) create a loophole for premium cigars, and (3) exempt premium cigars from the product placement law. Time and time again the tobacco industry has found ways to take advantage of loopholes.

Lowering taxes on any tobacco product and exempting premium cigars from current laws sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 1849, SD1 and ask you to hold this bill in committee.

Lets NOT change something that is working! I strongly oppose HB 1849,SD Relating to Taxation.

Mahalo

Dawn Pung
645 Ainako Avenue
Hilo, HI 96720

From: [Debbie Apolo](#)
To: [WAM Testimony](#)
Subject: Strong Opposition for HB 1849, SD 1 Relating to Taxation
Date: Wednesday, March 26, 2014 4:29:13 PM

I strongly oppose HB1849, SD1 which would create a new definition for premium cigars and reduce the taxes on these products. Cigars, regardless of how the tobacco is grown or processed are NOT a safe alternative to cigarettes. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes.

This bill will also exempt premium cigars from the product placement law set to take effect, July 1, 2014, HRS section 328J-18. The product placement law requires all tobacco products to be secured in a manner that requires a face-to-face sales transaction, eliminating all self-service displays for tobacco products. Premium cigars should not be exempted from this law.

This bill would (1) create a tax exemption for a luxury tobacco product, (2) create a loophole for premium cigars, and (3) exempt premium cigars from the product placement law. Time and time again the tobacco industry has found ways to take advantage of loopholes.

Lowering taxes on any tobacco product and exempting premium cigars from current laws sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 1849, SD1 and ask you to hold this bill in committee.

Mahalo

Debbie Apolo
95-045 Waikalani Drive
#G104
Mililani, HI 96789

From: [Diane Horita](#)
To: [WAM Testimony](#)
Subject: Strong Opposition for HB 1849, SD 1 Relating to Taxation
Date: Wednesday, March 26, 2014 8:21:58 PM

I strongly oppose HB1849, SD1 which would create a new definition for premium cigars and reduce the taxes on these products. Cigars, regardless of how the tobacco is grown or processed are NOT a safe alternative to cigarettes. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes.

This bill will also exempt premium cigars from the product placement law set to take effect, July 1, 2014, HRS section 328J-18. The product placement law requires all tobacco products to be secured in a manner that requires a face-to-face sales transaction, eliminating all self-service displays for tobacco products. Premium cigars should not be exempted from this law.

This bill would (1) create a tax exemption for a luxury tobacco product, (2) create a loophole for premium cigars, and (3) exempt premium cigars from the product placement law. Time and time again the tobacco industry has found ways to take advantage of loopholes.

Lowering taxes on any tobacco product and exempting premium cigars from current laws sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 1849, SD1 and ask you to hold this bill in committee.

Mahalo

Diane Horita
4296 Kaana Street
Lihue, HI 96766

From: [Don Weisman](#)
To: [WAM Testimony](#)
Subject: Strong Opposition for HB 1849, SD 1 Relating to Taxation
Date: Wednesday, March 26, 2014 12:15:43 PM

I strongly oppose HB1849, SD1 which would create a new definition for premium cigars and reduce the taxes on these products. Cigars, regardless of how the tobacco is grown or processed are NOT a safe alternative to cigarettes. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes.

This bill will also exempt premium cigars from the product placement law set to take effect, July 1, 2014, HRS section 328J-18. The product placement law requires all tobacco products to be secured in a manner that requires a face-to-face sales transaction, eliminating all self-service displays for tobacco products. Premium cigars should not be exempted from this law.

This bill would (1) create a tax exemption for a luxury tobacco product, (2) create a loophole for premium cigars, and (3) exempt premium cigars from the product placement law. Time and time again the tobacco industry has found ways to take advantage of loopholes.

Lowering taxes on any tobacco product and exempting premium cigars from current laws sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 1849, SD1 and ask you to hold this bill in committee.

Mahalo

Don Weisman
647 Akoakoa st.
Kailua, HI
Kailua, HI 96734

From: [Donna Hepp](#)
To: [WAM Testimony](#)
Subject: Strong Opposition for HB 1849, SD 1 Relating to Taxation
Date: Thursday, March 27, 2014 8:50:40 AM

I strongly oppose HB1849, SD1 which would create a new definition for premium cigars and reduce the taxes on these products. Cigars, regardless of how the tobacco is grown or processed are NOT a safe alternative to cigarettes. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes.

This bill will also exempt premium cigars from the product placement law set to take effect, July 1, 2014, HRS section 328J-18. The product placement law requires all tobacco products to be secured in a manner that requires a face-to-face sales transaction, eliminating all self-service displays for tobacco products. Premium cigars should not be exempted from this law.

This bill would (1) create a tax exemption for a luxury tobacco product, (2) create a loophole for premium cigars, and (3) exempt premium cigars from the product placement law. Time and time again the tobacco industry has found ways to take advantage of loopholes.

Lowering taxes on any tobacco product and exempting premium cigars from current laws sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 1849, SD1 and ask you to hold this bill in committee.

Mahalo

Donna Hepp
P.O. Box 12184
160 Kapuahi St.
Lahaina, HI 96761

From: [Erin Nielsen](#)
To: [WAM Testimony](#)
Subject: Strong Opposition for HB 1849, SD 1 Relating to Taxation
Date: Thursday, March 27, 2014 7:54:17 AM

I strongly oppose HB1849, SD1 which would create a new definition for premium cigars and reduce the taxes on these products. Cigars, regardless of how the tobacco is grown or processed are NOT a safe alternative to cigarettes. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes.

This bill will also exempt premium cigars from the product placement law set to take effect, July 1, 2014, HRS section 328J-18. The product placement law requires all tobacco products to be secured in a manner that requires a face-to-face sales transaction, eliminating all self-service displays for tobacco products. Premium cigars should not be exempted from this law.

This bill would (1) create a tax exemption for a luxury tobacco product, (2) create a loophole for premium cigars, and (3) exempt premium cigars from the product placement law. Time and time again the tobacco industry has found ways to take advantage of loopholes.

Lowering taxes on any tobacco product and exempting premium cigars from current laws sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 1849, SD1 and ask you to hold this bill in committee.

Mahalo

Erin Nielsen
1649 Kanalui St.
Honolulu, HI 96816

From: [Glori Butero](#)
To: [WAM Testimony](#)
Subject: Strong Opposition for HB 1849, SD 1 Relating to Taxation
Date: Thursday, March 27, 2014 10:20:27 AM

I strongly oppose HB1849, SD1 which would create a new definition for premium cigars and reduce the taxes on these products. Cigars, regardless of how the tobacco is grown or processed are NOT a safe alternative to cigarettes. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes.

This bill will also exempt premium cigars from the product placement law set to take effect, July 1, 2014, HRS section 328J-18. The product placement law requires all tobacco products to be secured in a manner that requires a face-to-face sales transaction, eliminating all self-service displays for tobacco products. Premium cigars should not be exempted from this law.

This bill would (1) create a tax exemption for a luxury tobacco product, (2) create a loophole for premium cigars, and (3) exempt premium cigars from the product placement law. Time and time again the tobacco industry has found ways to take advantage of loopholes.

Lowering taxes on any tobacco product and exempting premium cigars from current laws sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 1849, SD1 and ask you to hold this bill in committee.

Mahalo

Glori Butero

Kihei, HI 96753

From: [Helen Barrow](#)
To: [WAM Testimony](#)
Subject: Strong Opposition for HB 1849, SD 1 Relating to Taxation
Date: Wednesday, March 26, 2014 11:52:24 AM

I strongly oppose HB1849, SD1 which would create a new definition for premium cigars and reduce the taxes on these products. David Wetter, Ph.D., chair of the Department of Health Disparities Research at M. D. Anderson states "Cigarettes and cigars are the only legal products whose advertised and intended use -- smoking -- will cause cancer and kill the consumer. Cigars can contain anywhere from 100 to 444 milligrams of nicotine. Studies have shown that cigar smokers, even those who don't inhale, are four to 10 times more likely to die from cancers of the mouth, larynx and esophagus than non-smokers. For those who inhale, cigars are linked to death from pancreas and bladder cancers, too. Hawaii's people die from tobacco use. Please hold HB1849, SD1 in committee.

"It is a myth that cigars aren't addictive," Wetter says. "They are just as addictive as cigarettes. They also cause other health problems, just like cigarettes do. Any kind of tobacco use can lead to heart, lung and gum disease." Cigars, regardless of how the tobacco is grown or processed are NOT a safe alternative to cigarettes." Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers."

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes.

This bill will also exempt premium cigars from the product placement law set to take effect, July 1, 2014, HRS section 328J-18. The product placement law requires all tobacco products to be secured in a manner that requires a face-to-face sales transaction, eliminating all self-service displays for tobacco products. Premium cigars should not be exempted from this law.

This bill would (1) create a tax exemption for a luxury tobacco product, (2) create a loophole for deadly and addictive premium cigars, and (3) exempt premium cigars from the product placement law. Time and time again the tobacco industry has found ways to take advantage of loopholes.

Lowering taxes on any tobacco product and exempting premium cigars from current laws sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 1849, SD1 and ask you to hold this bill in committee.

Mahalo nui loa,
Helen Barrow

Helen Barrow
Po Box 822
Makawao, HI 96768

From: [Hyunhee Heo](#)
To: [WAM Testimony](#)
Subject: Strong Opposition for HB 1849, SD 1 Relating to Taxation
Date: Wednesday, March 26, 2014 2:36:51 PM

I strongly oppose HB1849, SD1 which would create a new definition for premium cigars and reduce the taxes on these products. Cigars, regardless of how the tobacco is grown or processed are NOT a safe alternative to cigarettes. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes.

This bill will also exempt premium cigars from the product placement law set to take effect, July 1, 2014, HRS section 328J-18. The product placement law requires all tobacco products to be secured in a manner that requires a face-to-face sales transaction, eliminating all self-service displays for tobacco products. Premium cigars should not be exempted from this law.

This bill would (1) create a tax exemption for a luxury tobacco product, (2) create a loophole for premium cigars, and (3) exempt premium cigars from the product placement law. Time and time again the tobacco industry has found ways to take advantage of loopholes.

Lowering taxes on any tobacco product and exempting premium cigars from current laws sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 1849, SD1 and ask you to hold this bill in committee.

Mahalo

Hyunhee Heo
300 Wai Nani Way #1504
Honolulu, HI 96815

From: [Jacqueline Tellei](#)
To: [WAM Testimony](#)
Subject: Strong Opposition for HB 1849, SD 1 Relating to Taxation
Date: Thursday, March 27, 2014 9:38:28 AM

I strongly oppose HB1849, SD1 which would create a new definition for premium cigars and reduce the taxes on these products. Cigars, regardless of how the tobacco is grown or processed are NOT a safe alternative to cigarettes. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes.

This bill will also exempt premium cigars from the product placement law set to take effect, July 1, 2014, HRS section 328J-18. The product placement law requires all tobacco products to be secured in a manner that requires a face-to-face sales transaction, eliminating all self-service displays for tobacco products. Premium cigars should not be exempted from this law.

This bill would (1) create a tax exemption for a luxury tobacco product, (2) create a loophole for premium cigars, and (3) exempt premium cigars from the product placement law. Time and time again the tobacco industry has found ways to take advantage of loopholes.

Lowering taxes on any tobacco product and exempting premium cigars from current laws sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 1849, SD1 and ask you to hold this bill in committee.

Mahalo

Jacqueline Tellei
3662 Alani Drive
Honolulu, HI 96822

From: [loyoyo_98](#)
To: [WAM Testimony](#)
Subject: Strongly SUPPORT HB1849, SD1
Date: Wednesday, March 26, 2014 12:18:37 PM

I strongly SUPPORT HB1849, SD1 which would create a new definition for premium cigars and reduce the taxes on these products.

Cigars are NOT the same as cigarettes. Please use common sense.

Mahalo'
James Lordan
Makawao

From: [Jennifer Hausler](#)
To: [WAM Testimony](#)
Subject: Strong Opposition for HB 1849, SD 1 Relating to Taxation
Date: Wednesday, March 26, 2014 3:01:54 PM

I strongly oppose HB1849, SD1 which would create a new definition for premium cigars and reduce the taxes on these products. Cigars, regardless of how the tobacco is grown or processed are NOT a safe alternative to cigarettes. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes.

This bill will also exempt premium cigars from the product placement law set to take effect, July 1, 2014, HRS section 328J-18. The product placement law requires all tobacco products to be secured in a manner that requires a face-to-face sales transaction, eliminating all self-service displays for tobacco products. Premium cigars should not be exempted from this law.

This bill would (1) create a tax exemption for a luxury tobacco product, (2) create a loophole for premium cigars, and (3) exempt premium cigars from the product placement law. Time and time again the tobacco industry has found ways to take advantage of loopholes.

Lowering taxes on any tobacco product and exempting premium cigars from current laws sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 1849, SD1 and ask you to hold this bill in committee.

Mahalo

Jennifer Hausler
1429 kuloko st
Kuloko
Pearl city, HI 96782

From: [Jill Friedman](#)
To: [WAM Testimony](#)
Subject: Strong Opposition for HB 1849, SD 1 Relating to Taxation
Date: Wednesday, March 26, 2014 8:23:48 PM

I strongly oppose HB1849, SD1 which would create a new definition for premium cigars and reduce the taxes on these products. Cigars, regardless of how the tobacco is grown or processed are NOT a safe alternative to cigarettes. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes.

This bill will also exempt premium cigars from the product placement law set to take effect, July 1, 2014, HRS section 328J-18. The product placement law requires all tobacco products to be secured in a manner that requires a face-to-face sales transaction, eliminating all self-service displays for tobacco products. Premium cigars should not be exempted from this law.

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Lowering taxes on any tobacco product and exempting premium cigars from current laws sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 1849, SD1 and ask you to hold this bill in committee.

Mahalo

Jill Friedman
PO Box 427
Hanapepe, HI 96716

From: [Jo Ann Ikehara](#)
To: [WAM Testimony](#)
Subject: Strong Opposition for HB 1849, SD 1 Relating to Taxation
Date: Wednesday, March 26, 2014 7:54:20 PM

Do Not allow this manipulated and toxic bill to go any further! I am astounded that it has made its way out of the Health Committee as it did with adjustments favorable to the cigar user's niche. It is well-known in the medical community that these products are harmful to health.

Many smokers have stopped because of the rising cost of these products. Cost was the incentive that caused them to finally stop. Not even daily symptoms of chronic coughing, mucus production and shortness of breath or a diagnosis of lung cancer could get them to make the leap toward improved health.

Legislators, do not become enablers for the tobacco industry. In time, you or those who follow you will have to deal with requests for more money to subsidize health services required to deal with the illnesses that result from first, second and third-hand exposure to these products. This is a call and plea for preventive action.

If you care about the people's health, including yours, you will not allow this bill to go any further. There are already enough irritants in the air (found in the home, at work and in the natural environment) that can lead to acute and chronic lung diseases, depending on the sensitivity of the individual and the intensity and duration of exposures. Please don't make it so easy for youngsters to start and oldsters to continue smoking.

I strongly oppose HB1849, SD1 which would create a new definition for premium cigars and reduce the taxes on these products. Cigars, regardless of how the tobacco is grown or processed are NOT a safe alternative to cigarettes. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

I am a working respiratory therapist who comes into contact with current and ex-smokers, many of whom bemoan the fact that they hadn't stopped sooner or better still, hadn't even begun smoking. They are now having to deal with diagnoses of Lung or Throat Cancer, or Chronic Obstructive Pulmonary Disease. These are diagnoses that can make a significant impact on one's quality of life. In addition, there are other diseases complicated by continued smoking such as Heart disease and Diabetes. You can help them and future generations to avoid getting ensnared by the tobacco industry. Snuff out this bill.

Mahalo nui loa for the opportunity to comment.

Jo Ann Ikehara
2515 North School St
2515 North School Street
Honolulu, HI 96819

From: [Karli Bergheer](#)
To: [WAM Testimony](#)
Subject: Strong Opposition for HB 1849, SD 1 Relating to Taxation
Date: Thursday, March 27, 2014 7:27:21 AM

I strongly oppose HB1849, SD1 which would create a new definition for premium cigars and reduce the taxes on these products. Cigars, regardless of how the tobacco is grown or processed are NOT a safe alternative to cigarettes. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes.

This bill will also exempt premium cigars from the product placement law set to take effect, July 1, 2014, HRS section 328J-18. The product placement law requires all tobacco products to be secured in a manner that requires a face-to-face sales transaction, eliminating all self-service displays for tobacco products. Premium cigars should not be exempted from this law.

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Lowering taxes on any tobacco product and exempting premium cigars from current laws sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 1849, SD1 and ask you to hold this bill in committee.

Mahalo

Karli Bergheer
221 Mahalani Street, Suite 99
Wailuku, HI 96793

From: [Kauila Ho](#)
To: [WAM Testimony](#)
Subject: Strong Opposition for HB 1849, SD 1 Relating to Taxation
Date: Wednesday, March 26, 2014 12:02:15 PM

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Mahalo

Kauila Ho
75-166 Kalani St
Kailua-Kona, HI 96704

From: [kim Ora-a](#)
To: [WAM Testimony](#)
Subject: Strong Opposition for HB 1849, SD 1 Relating to Taxation
Date: Wednesday, March 26, 2014 5:51:32 PM

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Mahalo

kim Ora-a
2864 Liholani St.
2864 Liholani St. Makawao
Makawao, HI 96768

From: [Kim Swartz](#)
To: [WAM Testimony](#)
Subject: Strong Opposition for HB 1849, SD 1 Relating to Taxation
Date: Wednesday, March 26, 2014 3:23:53 PM

I strongly oppose HB1849, SD1 which would create a new definition for premium cigars and reduce the taxes on these products. Cigars, regardless of how the tobacco is grown or processed are NOT a safe alternative to cigarettes. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

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Mahalo

Kim Swartz
98-1394 Hinu Pl, #B
Pearl City, HI 96782

Testimony of Professor Mark A. Levin *in strong opposition against* HB 1849, SD1

RELATING TO TAXATION
House Committee on Ways and Means
March 28, 2014

Chair Ige, Vice-Chair Kidani, and members of the Committee on Ways and Means:

Aloha. I strongly oppose HB1849, SD1. **This bill does not make cents for our state; it does not make sense for our community.**

Your committee often chooses to promote public policy through tax exceptions. We benefit from these careful choices. But what possible benefit would this law accomplish by making premium cigars more accessible, attractive, and affordable? What can Hawai'i's citizens of the State look forward to by giving up tax dollars to promote premium cigars? We lose much; we gain nothing.

One of the great dangers related to cigar smoking is **heightened levels of carbon monoxide in indoor (and poorly ventilated outdoor) spaces from the long, slow burning process of large cigars.** Yes, carbon monoxide that kills silently, without odor or sensation. Yes, cigars are killers. I doubt we wish more CO.

As well, this bill creates a marketing loophole for premium cigars. But the cigar industry knows its business well. It markets at the high end (just look at the glossy magazines and premium product placements in mass media) and sells volume at the low end. As we see increasing uptake among youth for all kinds of large and small cigar products, the policy proposed here would take us backward. I doubt we wish to send more of our youth to have families facing severe health losses in their adult futures.

This bill proposes to take away tax revenues from the state at the expense of public health. Please consider to what benefit? To *whose* benefit?

Let's be smart, safe, cautious, and conservative by setting legal structures to be the same as for cigarettes and other tobacco products. No tax or sales promotion exemptions belong here; please hold HB 1849, SD1 in committee.

Mahalo.

Professor Mark A. Levin
The William S. Richardson School of Law
The University of Hawai'i at Mānoa
2515 Dole St., Honolulu, HI 96822
Tel: 1-808-956-3302

Affiliations are given for identification purposes only. Opinions presented here are personal views and not the official views of the University of Hawai'i or any other organization or entity.

From: [Mary A. Guinger](#)
To: [WAM Testimony](#)
Subject: Strong Opposition for HB 1849, SD 1 Relating to Taxation
Date: Wednesday, March 26, 2014 2:28:29 PM

I strongly oppose HB1849, SD1 which would create a new definition for premium cigars and reduce the taxes on these products. Cigars, regardless of how the tobacco is grown or processed are NOT a safe alternative to cigarettes. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes.

This bill will also exempt premium cigars from the product placement law set to take effect, July 1, 2014, HRS section 328J-18. The product placement law requires all tobacco products to be secured in a manner that requires a face-to-face sales transaction, eliminating all self-service displays for tobacco products. Premium cigars should not be exempted from this law.

This bill would (1) create a tax exemption for a luxury tobacco product, (2) create a loophole for premium cigars, and (3) exempt premium cigars from the product placement law. Time and time again the tobacco industry has found ways to take advantage of loopholes.

Lowering taxes on any tobacco product and exempting premium cigars from current laws sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 1849, SD1 and ask you to hold this bill in committee.

Mahalo

Mary A. Guinger
926A Kaipii St.
Kailua, HI 96734

From: [Maxwell Adams](#)
To: [WAM Testimony](#)
Subject: Strong Opposition for HB 1849, SD 1 Relating to Taxation
Date: Wednesday, March 26, 2014 2:04:52 PM

I strongly oppose HB1849, SD1 which would create a new definition for premium cigars and reduce the taxes on these products. Cigars, regardless of how the tobacco is grown or processed are NOT a safe alternative to cigarettes. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

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Mahalo

Maxwell Adams
68-1761
waikoloa, HI 96738

From: [Michelle Kwock](#)
To: [WAM Testimony](#)
Subject: Strong Opposition for HB 1849, SD 1 Relating to Taxation
Date: Wednesday, March 26, 2014 11:49:10 AM

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Mahalo

Michelle Kwock
814 Kinau St.
Honolulu, HI 96813

From: [Michelle Schiff](#)
To: [WAM Testimony](#)
Subject: Strong Opposition for HB 1849, SD 1 Relating to Taxation
Date: Wednesday, March 26, 2014 8:22:36 PM

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Mahalo

Michelle Schiff
1655 Kanapuu Dr
Kailua, HI 96734

From: [pamela verrey](#)
To: [WAM Testimony](#)
Subject: Strong Opposition for HB 1849, SD 1 Relating to Taxation
Date: Wednesday, March 26, 2014 12:05:26 PM

I strongly oppose HB1849, SD1 which would create a new definition for premium cigars and reduce the taxes on these products. CIGARS ARE NOT SAFE FOR ANYONE, either the smoker or the non-smokers forced to sit and breath the smoke in.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes.

This bill will also exempt premium cigars from the product placement law set to take effect, July 1, 2014, HRS section 328J-18. The product placement law requires all tobacco products to be secured in a manner that requires a face-to-face sales transaction, eliminating all self-service displays for tobacco products. Premium cigars should not be exempted from this law.

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Mahalo

pamela verrey
1255 Kaluawaa St
honolulu, HI 96816

From: [Paul Perretta](#)
To: [WAM Testimony](#)
Subject: Strong Opposition for HB 1849, SD 1 Relating to Taxation
Date: Wednesday, March 26, 2014 3:13:12 PM

Aloha

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Mahalo

Paul

Paul Perretta
1511 Punahou St Apt 208
Honolulu, HI 96822

From: [Rebecca Knight](#)
To: [WAM Testimony](#)
Subject: Strong Opposition for HB 1849, SD 1 Relating to Taxation
Date: Thursday, March 27, 2014 9:29:35 AM

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Mahalo

Rebecca Knight
701 Ilalo Street
Honolulu, HI 96813

From: [shay Chan Hodges](#)
To: [WAM Testimony](#)
Subject: Strong Opposition for HB 1849, SD 1 Relating to Taxation
Date: Wednesday, March 26, 2014 6:32:20 PM

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Mahalo

shay Chan Hodges
37 Puu Koa Place
Haiku, HI 96708

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: tai1983@gmail.com
Subject: *Submitted testimony for HB1849 on Mar 28, 2014 09:15AM*
Date: Thursday, March 27, 2014 8:42:14 AM

HB1849

Submitted on: 3/27/2014

Testimony for WAM on Mar 28, 2014 09:15AM in Conference Room 211

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

Comments:

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

Do not reply to this email. This inbox is not monitored. For assistance please email webmaster@capitol.hawaii.gov

From: [Tyler Ralston](#)
To: [WAM Testimony](#)
Subject: Strong Opposition for HB 1849, SD 1 Relating to Taxation
Date: Wednesday, March 26, 2014 2:13:21 PM

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Mahalo

Tyler Ralston
PO Box 10528
Honolulu, HI 96816

From: [Wanya Ogata](#)
To: [WAM Testimony](#)
Subject: Strong Opposition for HB 1849, SD 1 Relating to Taxation
Date: Wednesday, March 26, 2014 7:52:23 PM

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Mahalo

Wanya Ogata
94-392 Keehuhiwa St.
Mililani, HI 96789