



**Department of Land and Natural Resources
Aha Moku Advisory Committee
State of Hawaii
Post Office Box 621
Honolulu, Hawaii 96809**

Testimony of
Leimana DaMate
Executive Director

Before the House Committee on
Ocean, Marine Resources, & Hawaiian Affairs

Wednesday, February 03, 2016
10:15 A.M.
State Capitol, Conference Room 325

**In Consideration of
HOUSE BILL 1844
RELATING TO KALO**

House Bill 1844 supports kalo (taro) farming by designating the protection of kalo farming as a state objective and provides zoning, income tax, and general excise tax exemption for kalo farming activities. **Aha Moku SUPPORTS this measure.**

The Aha Moku System (AMS) which includes its State Board, The Aha Moku Advisory Committee (AMAC), encompasses the eight main Hawaiian Islands, which in turn is comprised of 47 moku and 607 ahupua'a. One of the main focuses of the Aha Moku, as expressed by this Legislature is integrate the values and practices of the Native Hawaiian people into the fabric of state policy and to assist the State in the protection and sustainability of its unique natural and cultural resources by bringing forward Native Hawaiian generational and traditional resource methodology. This is expressed through the efforts of our *mahiai*, our traditional experts in agriculture, specifically in the cultivation of kalo.

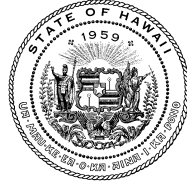
Kalo cultivation has always been the glue that binds the Hawaiian people together. It also binds the public trust to the indigenous people of Hawaii because of the popularity and need for kalo by the general public. It allows everyone in the State of Hawaii to partake of this nutritious food which promotes unity and health. For decades, Hawaiian farmers have supplied the great demand for kalo on their own. It is past time for our Hawaiian farmers to achieve parity with the other agricultural entities as the State seeks to become self-sustainable in its quest to provide the necessary sustenance that supports the general populace.

This can be achieved through HB 1844

Thank you for the opportunity to offer testimony and we ask that this committee pass this measure.

DAVID Y. IGE
GOVERNOR

SHAN TSUTSUI
LT. GOVERNOR



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MARIA E. ZIELINSKI
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JOSEPH K. KIM
DEPUTY DIRECTOR

To: The Honorable Kaniela Ing, Chair
and Members of the House Committee on Ocean, Marine Resources, and
Hawaiian Affairs

Date: February 3, 2016
Time: 10:15 A.M.
Place: Conference Room 325, State Capitol

From: Maria E. Zielinski, Director
Department of Taxation

Re: H.B. 1844, Relating to Kalo.

The Department of Taxation (Department) appreciates the intent of H.B.1844, and offers the following comments for your consideration.

H.B. 1844 provides for an exclusion from zoning requirements for kalo marketing sites, makes protection of kalo farming an objective for planning the State's economy with regard to agriculture, and creates income tax and general excise tax benefits for activities related to kalo. Specifically, it excludes any income up to \$75,000 derived from kalo products, kalo farming, or any activity directly related to kalo from the income tax, and exempts all amounts received by a person for kalo products, kalo farming, or any activity directly related to kalo from the general excise tax. The measure is effective upon approval, with both provisions relating to taxation applying to taxable years beginning after December 31, 2016.

The language used for both exemptions provided for in H.B. 1844 is extremely broad, which will create problems with administration of either tax exemption. As currently written, these exemptions would apply to any wholesale or retail sale of any product that contains kalo, including sale of these products by supermarkets or other stores. The Department suggests amending the language of the exemption to narrow its application as the preamble suggests.

Thank you for the opportunity to provide comments.

DAVID Y. IGE
Governor

SHAN S. TSUTSUI
Lt. Governor



SCOTT E. ENRIGHT
Chairperson, Board of Agriculture

PHYLLIS SHIMABUKURO-GEISER
Deputy to the Chairperson

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TESTIMONY OF SCOTT E. ENRIGHT
CHAIRPERSON, BOARD OF AGRICULTURE

BEFORE THE HOUSE COMMITTEE ON OCEAN, MARINE RESOURCES, AND
HAWAIIAN AFFAIRS

February 3, 2016
10:15 A.M.
CONFERENCE ROOM 325

HOUSE BILL NO. 1844
RELATING TO KALO

Chairperson Ing and Members of the Committee:

Thank you for the opportunity to testify on House Bill No. 1884 that seeks to protect kalo farming as a State planning objective, and provides zoning, income tax, and general excise tax exemptions for kalo farming activities. The Department of Agriculture supports the intent of this measure, defers to the Department of Taxation with respect to the proposed amendments to Chapters 235 and 237, defers to the counties with respect to the zoning exemption for kalo marketing sites; and offers comments and an amendment with respect to the inclusion of kalo farming as a cultural activity within the Hawaii State Plan (Chapter 226, HRS).

This measure proposes to include kalo farming as a cultural activity to be protected (Bill, page 3, lines 10-11) within the Hawaii State Plan's agricultural objectives and policies (Section 226-7(a)). These agricultural objectives and policies are meant to promote the development of agriculture as a major component of Hawaii's economy. The Department believes the proposed language, "Protection of kalo (*Colocasia esculenta*) farming as a cultural activity" would be more appropriately placed as a policy within Section 226-25, objectives and policies for socio-cultural advancement—culture.

Thank you for the opportunity to submit our testimony.



From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, February 02, 2016 4:14 AM
To: omhtestimony
Cc: starmer@hawaii.edu
Subject: *Submitted testimony for HB1844 on Feb 3, 2016 10:15AM*

HB1844

Submitted on: 2/2/2016

Testimony for OMH on Feb 3, 2016 10:15AM in Conference Room 325

Submitted By	Organization	Testifier Position	Present at Hearing
Kaelan	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.

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Sent: Monday, February 01, 2016 11:55 AM
To: omhtestimony
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Subject: Submitted testimony for HB1844 on Feb 3, 2016 10:15AM

HB1844

Submitted on: 2/1/2016

Testimony for OMH on Feb 3, 2016 10:15AM in Conference Room 325

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

Comments: Kalo farming and kalo need protecting and promoting and sustaining. It is our staple.

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From: mailinglist@capitol.hawaii.gov
Sent: Wednesday, February 03, 2016 8:13 AM
To: omhtestimony
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Subject: *Submitted testimony for HB1844 on Feb 3, 2016 10:15AM*

LATE

HB1844

Submitted on: 2/3/2016

Testimony for OMH on Feb 3, 2016 10:15AM in Conference Room 325

Submitted By	Organization	Testifier Position	Present at Hearing
Dylan Armstrong	Individual	Support	No

Comments:

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To: omhstestimony
Cc: keao@me.com
Subject: Submitted testimony for HB1844 on Feb 3, 2016 10:15AM

LATE

HB1844

Submitted on: 2/3/2016

Testimony for OMH on Feb 3, 2016 10:15AM in Conference Room 325

Submitted By	Organization	Testifier Position	Present at Hearing
Agnes Marti Kini	Individual	Support	No

Comments: On behalf of the KAF HUI, Kalalea/Anehola Farmer's Hui we are indebted to our kupuna and ancestors to support HB1844 as Kalo/Taro is part of our Divine cultural spirit, our ohana and life sustaining DNA. IMUA KALO!!

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