



STATE OF HAWAII  
DEPARTMENT OF EDUCATION  
P.O. BOX 2360  
HONOLULU, HAWAII 96804

**Date:** 02/29/2016

**Time:** 01:30 PM

**Location:** 211

**Committee:** Senate Ways and Means

**Department:** Education

**Person Testifying:** Kathryn S. Matayoshi, Superintendent of Education

**Title of Bill:** SB 2599, SD1 RELATING TO TAXATION.

**Purpose of Bill:** Increases the general excise tax and use tax from four per cent to five per cent and requires that additional revenue collected from the general excise tax increase be deposited into a special account in the general fund for department of education operations, including salaries and maintenance costs. (SD1)

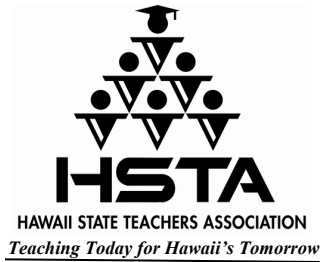
**Department's Position:**

The Department supports the intent of SB 2599, SD1 to address adequate levels of funding for public education.

The Department shares the concerns raised in Section 1 that include recognition that:

- The Department is heavily dependent on general fund appropriations for its operations (over 80%);
- Since fiscal year 2008, the general fund appropriations made to the Department have not increased at the same rate as inflation;
- The Department has experienced an increase in demands driven by increased expectations while also managing an increase in the proportion and number of students with high needs;
- There is a persistent repair and maintenance backlog; and
- There are many other priorities for general fund resources.

Thank you for the opportunity to submit testimony on this measure.



1200 Ala Kapuna Street ♦ Honolulu, Hawaii 96819  
 Tel: (808) 833-2711 ♦ Fax: (808) 839-7106 ♦ Web: www.hsta.org

**Corey Rosenlee**  
 President  
**Justin Hughey**  
 Vice President  
**Amy Perruso**  
 Secretary-Treasurer  
**Wilbert Holck**  
 Executive Director

TESTIMONY BEFORE THE SENATE COMMITTEE ON  
 WAYS AND MEANS

RE: SB 2599 SD1 - RELATING TO TAXATION.

MONDAY, FEBRUARY 29, 2016

COREY ROSENLEE, PRESIDENT  
 HAWAII STATE TEACHERS ASSOCIATION

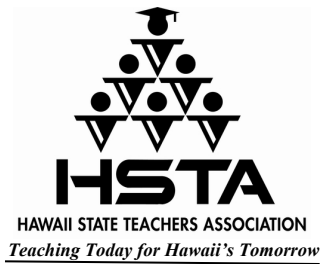
Chair Tokuda and Members of the Committee:

The Hawaii State Teachers Association **strongly supports SB 2599 SD1**, relating to taxation.

Hawai'i shortchanges its public schools. While our state's per-pupil spending of \$11,823 ranks 17th in the nation when compared to other states in raw dollars, comparison with school districts of similar size and demographics yields different results. Mainland districts with high costs of living are typically urban and averaged with with rural districts experiencing lower costs of living in statewide analyses. When comparing school districts of similar size, Hawai'i, the nation's only statewide school district, ranks 227th in per-pupil funding *before* adjusting for cost of living. A comparison of spending per pupil in America's largest school districts shows the following:

DISTRICT	Wash. D.C.	New York City, NY	Boston, MA	Pittsburgh, PA	Cincinnati, OH	Detroit, MI
AMOUNT	\$26,661	\$25,061	\$22,762	\$22,600	\$22,157	\$18,361

Hawaii's major private schools, on the other hand, average \$15,173 in per-pupil spending. When Catholic schools, subsidized by the Roman Catholic Diocese, are removed, private school spending jumps to nearly \$19,173 dollars per student, sans endowment funds that further boost private school baselines. As Punahou President Jim Scott revealed in 2014, "The real cost of our education per student is \$26,000," with the school's endowment standing then at \$235 million and fundraising operations generating an additional \$12-\$15 million each year.



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**Wilbert Holck**  
Executive Director

To rectify our state's chronic underfunding of public schools, we propose raising the general excise tax by one percent and devoting the additional revenue *solely* to education. A single-percent GET hike would bring in an estimated \$750-850 million annually, which could be used to fund public preschool (\$125 million per year), provide comprehensive classroom cooling (\$50-\$100 million total), align teacher step raises with actual classification levels (approximately \$73 million in total), support class materials for special education teachers (\$3,750,000 annually), provide debit cards for classroom supplies to all public school educators (\$6,500,000 per year), expand arts and vocational education, lower class sizes, and subsidize professional pay that attracts and retains effective educators.

Education is our state's safest investment. Accordingly, the Hawaii State Teachers Association asks your committee to **support** this bill.

DAVID Y. IGE  
WESLEY K. MACHIDA  
GOVERNOR  
DIRECTOR



RODERICK K. BECKER  
DEPUTY DIRECTOR

EMPLOYEES' RETIREMENT SYSTEM  
HAWAII EMPLOYER-UNION HEALTH BENEFITS TRUST FUND  
OFFICE OF THE PUBLIC DEFENDER

**STATE OF HAWAII**  
**DEPARTMENT OF BUDGET AND FINANCE**

P.O. BOX 150  
HONOLULU, HAWAII 96810-0150

ADMINISTRATIVE AND RESEARCH OFFICE  
BUDGET, PROGRAM PLANNING AND  
MANAGEMENT DIVISION  
FINANCIAL ADMINISTRATION DIVISION  
OFFICE OF FEDERAL AWARDS MANAGEMENT (OFAM)

**TESTIMONY BY WESLEY K. MACHIDA**  
**DIRECTOR, DEPARTMENT OF BUDGET AND FINANCE**  
**TO THE SENATE COMMITTEE ON WAYS AND MEANS**  
**ON**  
**SENATE BILL NO. 2599, S.D. 1**

February 29, 2016  
1:30 p.m.

**RELATING TO TAXATION**

Senate Bill No. 2599, S.D. 1, increases the general excise tax (GET) base rate by 25%, from 4% to 5% and requires that 20% of general excise and use tax revenues be deposited into a special account of the general fund to pay for the operations, including salaries and maintenance costs of the Department of Education (DOE), under Chapter 302A, HRS.

The Department of Budget and Finance supports the intent of bettering the education system, but opposes this bill for the following reasons.

First, the department strongly opposes a GET tax increase at this time. Such an increase would represent a 25% increase in the State's largest revenue source.

Second, the department strongly opposes the creation of any special account within the general fund of the State for specific purposes. This is an inconsistent application and use of the general fund. The department strongly believes that general fund program requirements should be reviewed on a statewide basis and allocated to programs based on statewide priorities within available resources.

Finally, the amount earmarked for the DOE will not fund current DOE operations. Total general fund appropriations for the DOE (including Public Charter Schools) equals \$1.6 billion in FY 16. Based on the latest (January 11, 2016) Council on Revenue's report, the Department of Taxation estimates a total of \$3.2 billion in GET revenues will be collected in FY 16. Enactment of this bill would increase the GET collection to a minimum of \$4 billion in GET revenues in FY 18 (based on estimated FY 16 tax revenues (\$3.2 billion) plus a full year of the proposed 25% increase (estimated \$884 million). Section 6 of this bill provides that 20% of the total GET revenues (approximately \$800 million) would be deposited into the special account in the general fund for the DOE's operations. This bill proposes to provide general fund revenue of \$800 million to DOE which is less than current FY 16 general fund appropriations of \$1.6 billion. For the aforementioned reasons we strongly oppose this measure.



EXECUTIVE CHAMBERS  
HONOLULU

DAVID Y. IGE  
GOVERNOR

February 29, 2016

TO: The Honorable Senator Jill N. Tokuda, Chair  
Senate Committee on Ways and Means

FROM: Scott Morishige, MSW, Governor's Coordinator on Homelessness

SUBJECT: **SB 2559 Proposed SD1– RELATING TO HOMELESSNESS**

Hearing: Monday, February 29, 2016, 9:05 a.m.  
Conference Room 211, State Capitol

**POSITION:** The Governor's Coordinator on Homelessness appreciates the intent of this measure, as it addresses key components of the state's efforts to address homelessness, and is supportive of Section 9, provided that its passage does not replace or adversely impact priorities indicated in the Executive Budget. The Coordinator notes that the Governor's Executive Budget includes a request for two FTE positions within the Department of Human Services (DHS) Homeless Programs Office, and asks for the Legislature's support of this request.

The Coordinator defers to DHS in regard to issues relating to the administration and oversight of homeless programs, including shelter. While the Coordinator establishes and coordinates state policy to address homelessness, the DHS Homeless Programs Office is responsible for the administration and implementation of homeless programs.

**PURPOSE:** The purpose of the Proposed SD1 is to establish minimum requirements for emergency shelters, require homeless shelter stipends to be paid for achievement of performance measures, repeal the automatic annual adjustment of homeless shelter stipend amounts, revise existing provisions on the establishment and collection of shelter and service payments from homeless families and individuals, requires homeless service provider agencies to submit a financial audit to DHS at least annually, and establish 2.0 FTE positions to assist in the implementation of the homeless shelter program. The bill would also appropriate general

funds for homeless shelters and other non-recurring costs, contingent upon the reduction of an appropriation to the emergency and budget reserve fund in fiscal year 2014-2015.

The Coordinator notes that the 2015 Point in Time (PIT) count estimated that there are 7,620 homeless individuals statewide on any given night, including an estimated 3,777 (49.5%) who are sheltered. However, according to the 2015 Housing Inventory Count (HIC) issued by the U.S. Department of Housing & Urban Development (HUD), there are a total of 4,363 shelter beds statewide. Based upon 2015 PIT and HIC estimates, there may be as many as 586 shelter beds that are empty on a given night, despite the fact that the number of unsheltered homeless individuals statewide has increased by 23% between 2014 and 2015.

According to feedback from homeless service providers and individuals experiencing homelessness, the lack of privacy and lack of amenities (i.e. showers or lockers, etc.) are sometimes disincentives for shelter entry. Other disincentives identified by homeless individuals include shelter fees, and the inability of shelters to accept pets. The Coordinator notes that HPO regularly monitors shelter performance across all contracted providers, and is in the process of preparing a new Request for Proposals (RFP) for shelter services, which is expected to be released later this spring. The RFP is intended to encourage greater efficiency throughout the shelter system, and is expected to result in the maximization of shelter spaces to better serve Hawaii's growing number of unsheltered individuals and families.

The Coordinator notes that the administration and DHS are in the process of transitioning Hawaii's system of care to a 'Housing First' oriented system, which emphasizes permanent housing, the use of evidence-based practices, and the removal of barriers that prevent homeless individuals from accessing services. This movement towards a new system of care will be reflected in the upcoming RFP, but is also reflected in the Governor's Executive Budget request, which includes funding for Housing First, Rapid Re-Housing, and increased funding for homeless outreach. Another example of the state's movement to a new system of care is the recent execution of a \$5 million contract with Aloha United Way to implement a Coordinated Statewide Homelessness Initiative (CSHI). The CSHI will address the immediate need for services by directing \$4.67 million for evidence-based Rapid Re-Housing services that will assist an estimated 1,390 households statewide over the next 12-months. In addition, the

CSHI will strengthen the capacity of Aloha United Way's 2-1-1 system to connect homeless individuals more quickly to permanent housing, and will include long-term strategic planning and research around the needs of specific vulnerable homeless sub-populations, such as unaccompanied youth and individuals with chronic medical conditions. Through this comprehensive approach, the administration aims to reduce the number of unsheltered homeless families, and to increase the percentage of homeless households that transition out of shelter to permanent housing.

Thank you for the opportunity to testify on this bill.



DAVID Y. IGE  
GOVERNOR



RACHAEL WONG, DrPH  
DIRECTOR

PANKAJ BHANOT  
DEPUTY DIRECTOR

STATE OF HAWAII  
DEPARTMENT OF HUMAN SERVICES  
P. O. Box 339  
Honolulu, Hawaii 96809-0339

February 29, 2016

TO: The Honorable Senator Jill N. Tokuda, Chair  
Senate Committee on Ways and Means

FROM: Rachael Wong, DrPH, Director

SUBJECT: **SB 2559 Proposed SD1 – RELATING TO HOMELESNESS**

Hearing: Monday, February 29, 2016, 9:05 a.m.  
Conference Room 211, State Capitol

**DEPARTMENT'S POSITION:** The Department of Human Services (DHS) appreciates the intent of this proposed bill and offers comments and additional information about the possible implications of the proposed changes to the existing system of care.

**PURPOSE:** The purpose of this measure is to establish minimum requirements for emergency shelters, and require homeless shelter stipends to be paid for achievement of performance measures; repeal automatic annual adjustments of stipend amounts, and revises existing provision on the establishment and collection of shelter service payments from homeless individuals and families; require homeless service providers to submit annual financial audits to the state; establish 2.0 FTE to assist in the implementation of the shelter program; and appropriate general funds for homeless shelters and other recurring costs contingent upon the reduction of an appropriation to the emergency and budget reserve fund in fiscal year 2014-15.

DHS is aware that our existing homeless shelter inventory must be better utilized. Our current contracts with providers are based on a set contract amount in order to ensure that shelter spaces are available when needed. Changes to payment formulas based on achievement of performance measures (versus set or guaranteed payments) can be implemented via contract, and DHS is exploring mechanisms to operationalize these changes. It should be noted that due to

budget constraints, the Homeless Programs Office has not increased shelter stipends on an annual basis since approximately 2010.

One possible unintended consequence of basing shelter stipends solely on performance measure/outcome is that shelters may feel the need to "cherry pick" clients to increase the odds of achieving positive permanent housing discharges (for example). This would be detrimental to the homeless individuals and families whose needs are more complex and challenging. These folks may be overlooked for service in favor of clients with fewer or less complicated needs.

The collection of shelter fees or payments by clients is a substantial form of operational income for provider agencies. DHS does its best to ensure that fees remain reasonable and fair. The Department has no objection to re-examining the issue of shelter fees paid by clients.

DHS and our State's two Continua of Care (Partners in Care on Oahu and Bridging the Gap for the neighbor islands) have been working diligently to create a Coordinated Entry System that is capable of addressing the needs of homeless individuals and families that might range from permanent supportive housing (Housing First level of care), to Rapid Rehousing, and mainstream benefits. Collectively, our shelter inventory has slowly been added to our Coordinated Entry resources, and we expect that the integration will be complete within the next year. This means that our coordinated system should help clients that need Housing First level of care to be admitted to permanent supportive housing.

Those that need shelter services (for example while awaiting Rapid Rehousing assistance) shall be matched with an appropriate shelter placement, all with the long term goal of achieving permanent housing. Those individuals and families that require only mainstream resources will be assisted through improved employment or other eligible benefit programs. It is anticipated that the Coordinated Entry System will mitigate some of the potential "cherry picking" as noted above, and will promote the more efficient use of existing shelter inventory.

Additionally, the Governor has requested \$3 million for the Housing First program, \$2 million for additional homeless outreach efforts, and \$2 million for a Rapid Re-Housing Program. The Department asks for the Legislature's support of the Executive Budget as requested funding/programs will assist in achieving the objectives detailed in the proposed SD1.

Additional outreach resources will engage more unsheltered homeless individuals and families. Rapid rehousing funds will help those who are in shelters move more quickly and

efficiently from shelter to permanent housing, thereby creating "flow" to allow others to benefit from shelter services.

The continuation of the Housing First program will ensure that those clients who need more long term help (housing and supportive services) than is provided in shelter, are housed as quickly as possible. The Executive budget also includes a request for 2.0 FTE for the Homeless Programs Office, and the Department asks that the Legislature support the Executive Budget request.

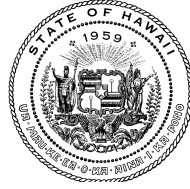
Regarding Section II, the Department notes that minimum requirements for emergency shelters as detailed in the proposed bill may be challenging to achieve. DHS appreciates the Legislature authorizing DHS to use discretion in establishing standards for emergency shelters.

Thank you for the opportunity to testify on this bill.



DAVID Y. IGE  
GOVERNOR

SHANTSUTSUI  
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

MARIA E. ZIELINSKI  
DIRECTOR OF TAXATION

JOSEPH K. KIM  
DEPUTY DIRECTOR

To: The Honorable Jill N. Tokuda, Chair  
and Members of the Senate Committee Ways and Means

Date: February 29, 2016

Time: 1:30 P.M.

Place: Conference Room 211, State Capitol

From: Maria E. Zielinski, Director  
Department of Taxation

Re: S.B. 2599, S.D. 1, Relating to Taxation.

The Department of Taxation (Department) appreciates the intent of S.B. 2599, S.D. 1, and provides the following comments for your consideration.

S.B. 2599, S.D. 1, amends sections 237-13, 237-15, 237-16.5, and 237-18, Hawaii Revised Statutes (HRS), by increasing the general excise tax (GET) on the business of selling tangible personal property; contracting; operating a theater, amusements, radio broadcasting, etc; performing services for another; all other business activities; technicians supplying dentists or physicians with dentures, orthodontic devices, braces, etc.; leasing of real property by a lessor to a lessee; and tourism related services; from 4% to 5% of the gross income or proceeds beginning January 1, 2017. This bill also amends sections 238-2 and 238-2.3, HRS, by increasing the use tax on tangible personal property, and imported services or contracting from 4% to 5% on the value of the imported or purchased property, services, or contracting beginning January 1, 2017.

In addition, S.B. 2599, S.D. 1, amends sections 237-31, HRS, by creating a new subsection (c), beginning on January 1, 2017, directing twenty percent of revenues generated by the GET and use tax, after all deductions required by subsection (b) to be deposited into a special account in the general fund for operations, including salaries and maintenance costs, of the Department of Education (DOE) under Chapter 302A, HRS.

First, the Department appreciates that the Senate Committee on Education adopted its suggestions to amend section 237-16.5(f) to correct an omitted GET rate increase and to raise the corresponding use tax provisions that correspond with the proposed GET increases.

Second, the Department notes that the allocation provision in subsection (c) can be administered as written in the S.D. 1 version of this bill. However, the Department notes that allocating 20% of *all* GET and use tax revenue will include the allocation of other GET and use tax revenue not covered by this bill. For example, this bill will also allocate 20% of the GET and use tax revenue from activities taxed at the 0.5% (such as wholesaling and manufacturing) and 0.15% rates (insurance commissions), from the general fund to the DOE, resulting in a loss to the general fund. If this is not the intended result, the Department recommends amending the measure to clarify such.

Finally, the Department suggests that the effective date set forth in Section 10 of the measure be amended to read:

SECTION 10. This Act shall take effect upon its approval; provided that sections 2 to 5, 7, and 8 shall be effective January 1, 2017.

The Department believes that it is able to implement an increase in the GET rate for taxable years beginning after December 31, 2016.

The estimated revenue impact of this measure is as follows:

<b>Fiscal Year</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
	<b>(In Millions)</b>				
General Fund, less new special account for DOE	-\$15	-\$30	-\$32	-\$33	-\$34
New special account for DOE	\$418	\$876	\$915	\$948	\$984

Thank you for the opportunity to provide comments.

# TAX FOUNDATION OF HAWAII

126 Queen Street, Suite 304

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: GENERAL EXCISE, USE, Increase tax rate, disposition for department of education

BILL NUMBER: SB 2599, SD-1

INTRODUCED BY: Committee on Education

EXECUTIVE SUMMARY: Increases the general excise and use taxes by 1% and provides that the revenue generated by the increased rate will be used for department of education operations, including salaries and maintenance costs. With a tax increase of this magnitude, economic ripple effects are likely to be enormous because of the all-encompassing nature of the tax. We also question why such a massive increase is being sought given that the Department of Education already has a gargantuan share of the State budget but is still beset with such issues as frustrated teachers and students roasting in our classrooms.

BRIEF SUMMARY: Amends HRS sections 237-13, -15, -16.5, -18, 238-2, -2.3 to increase the general excise and use taxes from 4% to 5%.

Amends HRS section 237-31 to provide that 20% of revenues generated by the general excise and use taxes shall be deposited into a special account in the general fund and be appropriated to and expended for operations of the department of education.

EFFECTIVE DATE: Applies to taxable years beginning after December 31, 2016.

STAFF COMMENTS: This measure is proposed to provide additional revenue to the department of education by increasing the general excise tax by 1%. It should be remembered that any increase in the general excise tax rate will not only increase the cost of living in the state but also increase the cost of doing business. Thus, businesses must build the added cost of the additional rate into their overhead and, therefore, it must be recovered in the cost of the goods and services they sell. The general excise tax is perhaps the worst tax to increase because of its broad-based application. Increases in the cost of living, as well as the cost of doing business in the state will drive more and more businesses out of operation and with them the jobs Hawaii's people need. For teachers who have requested this increase in the tax to fund their salaries, they should acknowledge that they are just making it worse for everyone as the cost of food, shelter, clothing, transportation and every other essential household item will increase making it harder for all families, including their own, to survive.

The general excise tax is all-encompassing. The Hawaii courts have said it is "a wide and tight net." *In re Island Holidays, Ltd.*, 59 Haw. 307, 316, 582 P.2d 703, 708 (1978). It covers "virtually every economic activity imaginable." *Pratt v. Kondo*, 53 Haw. 435, 436, 496 P.2d 1, 2 (1972). It "applies at all levels of economic activity ... and to virtually all goods and services." *In re Central Union Church*, 63 Haw. 199, 202, 624 P.2d 1346, 1349 (1981). It is an "omnipresent snare." *Wasson-Bendon Partners v. Kamikawa*, 93 Haw. 267, 278, 999 P.2d 865,

876 (Ct. App. 2000). Not only will the general excise tax increase the cost of doing business, but it will affect the cost of all other non-food purchases, be it clothes, textbooks for university students, rent for those people who don't own their shelter which are generally the poor and middle class, the price at the pump for gasoline - everything right down the line. Residents of Honolulu already know what such an increase can do the price of goods and services as a result of the transit surcharge.

More importantly, because the general excise tax is a tax on gross income, most businesses will try to recover as much of the cost of the tax by passing it on to the customer. As Oahu taxpayers learned when the 0.5% surcharge on the general excise tax for transit went into effect, the amount passed on to the customer went not from 4% to 4.5% but the charge went from 4.16% to 4.712%. Thus, the tax rate actually passed on will be more than the nominal 5%. Indeed, a 5% tax corresponds to a pass-on rate of 5.263%, and in Honolulu the rail surcharge will result in a pass-on rate of 5.820%. Again, such an increase will ripple through the economy and into the cost of all goods and services purchased by residents and visitors alike. To that degree, taxpayers can take their hats off to teachers for upping the cost of living and doing business in Hawaii.

The measure earmarks the revenues from the 1% rate increase for the department of education and expresses a policy that these new funds will be in addition to the \$1.5 billion the department currently receives from the state general fund. Lest advocates of this measure believe that education will be guaranteed these funds, the track record indicates how disingenuous lawmakers have been about earmarked special funds, raiding those special funds when it is expedient and even in the face of federal prohibitions such as the monies that were collected and designated to build the enhanced 911 system. The amendments to HRS section 237-31 in this bill do not even pretend to protect the increase in revenues from being raided; the distribution comes after the deductions required by HRS section 237-31(b), which already contains three earmarks and easily can be loaded up with more.

A tax increase of any magnitude in Hawaii's fragile economy will, no doubt, have a negative impact as costs soar due to higher taxes. As costs and overhead increase, employers will have to find ways to stay in business by either increasing prices to their customers or cut back on costs. This may take the form of reducing inventory, shortening business hours, reducing employee hours, or even laying off workers. A tax increase of any magnitude would send many companies, especially smaller ones, out of business taking with them the jobs the community so desperately needs at this time.

While the teachers believe that they have not been given a fair shake at the negotiating table, that is an issue that should be resolved at the table and not by asking for tax increases or an earmarked source of funding. It is up to the teachers to ask for what money is available just like any other collective bargaining units. Although public employee union leaders complain about how the public employees should not be asked to bear the brunt of the downturn in the economy, they seem to ignore the fact that employees in the private sector have taken hits early and often, with many of them either working shorter hours or having taken pay cuts if they are working at all. To prove the point, lawmakers should ask how many of the unemployed workers come from



the public payroll and how many are employees laid off from the private sector. The downsizing during the recent economic downturn may seem to have hit more public employees, but then again, government is the largest employer in the state. However, one cannot ignore the impact the closing of businesses such as Aloha Airlines that affected more than 3,000 employees directly and many more indirectly in companies which provided goods and services to the airline.

Teachers do have a legitimate complaint that should demand the attention of lawmakers and Board of Education members, namely that teachers are being asked to do more and more administrative paperwork and are spending less and less time in the classroom. If nothing else, the funds that are being appropriated to the DOE are failing to reach the classroom because of the top-heavy administrative structure of the department that demands reports and schedules and evaluations to justify the role of administrators. The frustration of classroom teachers is that they spend too much time filling out forms and reports and not enough time in the actual classroom. Unfortunately, with more than \$1.5 billion in its budget and more than 20% of the general fund budget, teachers are frustrated, and kids are roasting in the schools. The department of education still cannot get it right. Until it does, there is little justification for an increase of financial resources let alone an increase in the general excise tax.

Digested 2/26/16



**Testimony to the Senate Committee on Ways & Means  
Monday, February 29, 2016 at 1:30 P.M.  
Conference Room 211, State Capitol**

**RE: SENATE BILL 2599 SD 1 RELATING TO TAXATION**

Chair Tokuda, Vice Chair Dela Cruz, and Members of the Committee:

The Chamber of Commerce Hawaii ("The Chamber") **strongly opposes** SB 2599 SD 1, which increases the general excise tax from four per cent to five per cent and requires that additional revenue collected from the general excise tax increase be deposited into a special account in the general fund for department of education operations, including salaries and maintenance costs.

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

The Chamber supports the funding of public education and it receiving the necessary resources to accomplish its mission. With the state funding everything from agriculture to the University of Hawaii system, from ambulance service to protection of conservation lands, we understand that the education is part of a larger resource picture. At the same time, we do not believe this is the solution, and cannot support a one percent increase in the general excise tax.

This bill should it pass will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or another way will increase the general excise tax by 25%. We believe that this tax increase could harm both business and residents by such a large increase in taxes. Last year Hawaii taxpayers paid almost \$7 billion in taxes. Such a tax increase will place a large financial burden on both business and consumers alike further increasing the cost to live in Hawaii especially those who may be affected by the general excises somewhat regressive nature. This may also encourage residents to purchase more things online to avoid the higher tax which would adversely affect Hawaii's local economy and lower revenues in the base itself.

We also have other issues with the bill. It does not guarantee that the additional tax revenues will increase the funding for department of education. Proponents of the bill should be aware of this issue. Second, the bill does not state what the \$780-\$850 million in additional taxes will accomplish. Lastly, we have concerns on the larger issue of raising taxes to fund a program. As we mentioned there are many important programs that the state funds, but doing this could set a dangerous precedent for other programs with constituencies to come in for further tax increases.

We ask that you defer this bill. Thank you for the opportunity to testify.

February 29, 2016

**The Honorable Jill N. Tokuda, Chair**  
Senate Committee on Ways and Means  
State Capitol, Room 211  
Honolulu, Hawaii 96813

**RE: S.B. 2599, S.D.1, Relating to Taxation**

**HEARING: Tuesday, February 29, 2016 at 1:30 p.m.**

Aloha Chair Tokuda, Vice-Chair Dela Cruz, and Members of the Committee:

I am Myoung Oh, Government Affairs Director, submitting testimony on behalf of the Hawai'i Association of REALTORS® ("HAR"), the voice of real estate in Hawai'i, and its 8,900 members.

**HAR strongly opposes** S.B. 2599, S.D.1 which increases the General Excise Tax ("GET") 25% from a rate of 4 to 5% and from 4.5 to 5.5% on Oahu.

HAR believes that, while public education of our keikis is of great value to the State and our community, the GET increase in this measure will be especially burdensome for low to moderate-income families already working to live day-to-day.

Not only will the general excise tax increase the cost of doing business, but it will affect the cost of all other non-food purchases, be it clothes, daily household necessities, rent for those people who don't own their shelter which will disproportionately and adversely impact the low and middle class.

Hawaii's general excise tax is unique and while it looks like a sales tax being imposed on every transaction, it is nothing like a retail sales tax found in some forty-four other states. This is because it is not a tax that is paid by the consumer, but one that is imposed on the business for the "privilege of doing business in the state."

To illustrate the regressive nature of the GET, the GET burden pyramid is hidden in the prices of goods and services. If a person buys a loaf of bread on O'ahu for \$5.00, the store will typically add the excise tax of 4.712% and charges the person \$5.24, so the "visible tax" is 24 cents. In reality, however, the \$5.00 price has to cover the tax on goods and services as the bread moves through the production chain albeit at a lesser

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0.5%. When it is all added up, the tax is a lot more than 24 cents and a half-percent will inevitably be passed onto consumer from 4.712% to 5.820 %.

HAR believes that Hawaii's families and businesses continuously struggle to keep up with the increased cost of living and doing business in Hawai'i and a GET increase will only add to this burden. An increase of GET will have a regressive impact on families already living paycheck-to-paycheck, our renters, and our seniors living on fixed incomes.

Mahalo for the opportunity to submit testimony.



# HAWAII CROP IMPROVEMENT ASSOCIATION

## HCIA 2014 - 2016 Board of Directors

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Steve Lupkes

Richard McCormack

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Joshua Uyehara

Laurie Yoshida

### President Emeritus

Mark Phillipson

### Executive Director

Bennette Misalucha

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#### OUR MISSION

HCIA is a Hawaii-based non-profit organization that promotes modern agriculture to help farmers and communities succeed. Through education, collaboration and advocacy, we work to ensure a safe and sustainable food supply, support responsible farming practices and build a healthy economy.

In Strong Opposition to SB 2599  
Relating to GET Tax

### Senate Committee on Ways and Means

Monday 02-29-16 1:30 pm in conference room 211

Aloha Chair Tokuda, Vice Chair Dela Cruz and members of the committee,

My name is Bennette Misalucha, Executive Director of the Hawaii Crop Improvement Association (HCIA). HCIA is a Hawaii-based non-profit organization promoting agricultural bio tech to help farmers and communities succeed. Through education, collaboration, and advocacy, we work to ensure a safe and sustainable food supply, support responsible farming practices, and build a healthy state economy.

HCIA strongly opposes SB 2599 which provides an increase from four percent to five percent in the General Excise tax in order to fund the Department of Education operations.

We are in full support of the intent of the bill which was to provide much needed resources to the DOE. However, this goal should not be at the expense of the business community.

In analyzing the impact, the Chamber of Commerce of Hawaii reported that, if the measure passes, it will *"increase taxes for taxpayers in Hawaii by approximately \$780 million or another way, will increase the general excise tax by 25%."*

The additional taxes will result in large financial burden for both the business and the consumers. It may even drive consumers to shop more things online.

Thank you for allowing me to submit my testimony.

Sincerely,

Bennette Misalucha  
Executive Director, Hawaii Crop Improvement Association



## HAWAII RESTAURANT ASSOCIATION

2909 Waialae Avenue #22 Honolulu, Hawaii 96826

Office: (808)944-9105 Fax: (808)441-5355

[info@hawaiirestaurant.org](mailto:info@hawaiirestaurant.org) [www.hawaiirestaurant.org](http://www.hawaiirestaurant.org)

### HRA Board of Directors

Eron Read, Chairman  
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### HRA Executive Assistant

Sunny Obrey

### Director of Membership

Linda Yadao

Date: February 28, 2016

Chair Tokuda, Vice Chair Dela Cruz, and Members of Senate Ways and Means

Re: Senate Bill 2599 relating to Taxation

The Hawaii Restaurant association strongly opposes SB 2599 which will increase the general excise by an additional percent from 4 to 5 percent except for Oahu which will go from 4.5 per cent to 5.5 per cent as additional funds for the Department of Education.

The HRA is a statewide advocacy organization representing over 3,400 restaurants here in Hawaii, most of which could be classified as small businesses.

We support Public Education but this 25 percent increase in general excise tax is huge and will be a big financial burden for both our customers and businesses. We are also very concerned as to what targeted results this will achieve.

Thank you for this opportunity to testify on this.





46-063 Emepela Pl. #U101 Kaneohe, HI 96744 · (808) 679-7454 · Kris Coffield · Co-founder/Executive Director

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**TESTIMONY FOR SENATE BILL 2599, SENATE DRAFT 1, RELATING TO  
TAXATION**

**Senate Committee on Ways and Means  
Hon. Jill N. Tokuda, Chair  
Hon. Donovan M. Dela Cruz, Vice Chair**

**Monday, February 29, 2016, 1:30 PM  
State Capitol, Conference Room 211**

Honorable Chair Tokuda and committee members:

I am Kris Coffield, representing IMUAlliance, a nonpartisan political advocacy organization that currently boasts over 350 members. On behalf of our members, we offer this testimony in strong support of Senate Bill 2599, SD1, relating to taxation.

In comparison to school districts of similar size and demographic composition, Hawai'i, ranks 227th in per-pupil funding *before* adjusting for cost of living, at \$11,823 per child. Washington D.C., New York City, Boston, Pittsburgh, and Cincinnati school districts, for example, spend nearly twice as much as Hawai'i per pupil, at well over \$22,000 to over \$26,000 per student. Similarly, local private schools, discounting Catholic institutions, spend nearly \$19,173 dollars per student, with Punahou President Jim Scott revealing, in 2014, "The real cost of our education per student is \$26,000," owing to the school's then-total endowment of \$235 million and fundraising operations of \$12-\$15 million annually.

Raising the general excise tax by one percent and dedicating generated revenue wholly to education makes sense. A one-percent GET hike would garner over \$750 million each year for local schools, which could be used to fund public preschool (\$125 million per year), provide comprehensive classroom cooling (\$100 million or less in total, per the most recent departmental estimates), "true up" teacher step raises with earned classification (approximately \$73 million in total), provide class materials to special education teachers (\$3,750,000 annually), give debit cards for supplies to educators statewide (\$6,500,000 per year), expand arts



and vocational education, lower class sizes, and, at long last, pay teachers the salaries they deserve. According to a WalletHub study, Hawai'i ranked 51<sup>st</sup> out of fifty states and the District of Columbia for starting and median teacher pay adjusted for cost of living. When teachers clamor for better pay, they're not being greedy. On the contrary, they're fighting for the professional stability necessary to retain highly effective educators and recruit new teachers into chronically understaffed schools. If teachers are the most important factor in determining scholastic success, then the state should compensate them accordingly, competitively, and professionally.

At the end of the day, this bill isn't about money. It's about respect for the teachers who provide the sign and signal of our society's audacious future. Mahalo for the opportunity to testify in strong support of this bill.

Sincerely,  
Kris Coffield  
*Executive Director*  
IMUAlliance



**Before the Senate Committee on Ways and Means**

DATE: February 29, 2016

TIME: 1:30 p.m.

PLACE: Conference Room 211

**Re: SB 2599 Relating to Taxation**

Testimony on behalf of NFIB Hawaii

Aloha Chair Tokuda, Vice Chair Dela Cruz, and members of the Committee:

Senate Bill 2599 would increase the general excise tax from four per cent to five per cent and require that additional revenue collected from the general excise tax increase be deposited into a special account in the general fund for department of education operations, including salaries and maintenance costs.

We are testifying on behalf of the National Federation of Independent Business (NFIB) to respectfully oppose this measure. NFIB Hawaii has consistently opposed increases in and surcharges on excise tax. NFIB is committed to advocating for fiscal solutions that will provide both tax relief and certainty to small businesses because we believe such solutions are necessary to promote a sound economy. We believe that an increase in excise tax for education, while well meaning, will negatively impact the state's economy, undermining the achievement of the goals of this measure.

The National Federation of Independent Business is the largest advocacy organization representing small and independent businesses in Washington, D.C., and all 50 state capitals. In Hawaii, NFIB represents nearly 1,000 members. NFIB's purpose is to impact public policy at the state and federal level and be a key business resource for small and independent business in America. NFIB also provides timely information designed to help small businesses succeed.

We request that this bill be deferred.



3375 Koapaka Street, D-108  
Honolulu, HI 96819

Phone: (808) 831-0811  
Fax: (808) 831-0833

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February 29, 2016

Senate Committee on Ways and Means

RE: Senate Bill 2599 Relating to Taxation

Dear Chair Tokuda, Vice Chair Dela Cruz and members of the Committee:

We appreciate the opportunity to testify on SB 2599, and respectfully submit the following written testimony in **OPPOSITION** to the bill. Times Supermarket is based on Oahu and operates 26 stores with locations in Maui, Kauai and Oahu.

SB 2599 increases the general excise tax and use tax from four per cent to five per cent and requires that additional revenue collected from the general excise tax increase be deposited into a special account in the general fund for department of education operations, including salaries and maintenance costs.

Hawaii residents, like those of a handful of other states, pay taxes on basic necessities, such as food. This bill, which we believe is well intended, will increase taxes for everyone, including those whom it is intended to benefit.

Please defer this measure.

Thank you for the opportunity to testify.

Respectfully,

Bob Gutierrez  
Director of Government Affairs  
Times Supermarket

February 28, 2016

Subject: Support for SB 2599

Honorable Chair Tokuda and Committee Members,

My name is Amy Perruso. I am a veteran social studies teacher at Mililani High School, and the parent of the public school fifth grade student. I am writing in support of SB 2599, to provide much needed funding to support our public schools.

Public education in Hawaii has the potential power to democratize and make our society more equal, fair, and just. The teachers in our public schools think that public education policy should be designed, developed, and assessed in as democratic a fashion as possible.

Our public schools require public investment, not only because our entire economy benefits from this type of wise and proactive use of resources, but also because our young people deserve the best our society can offer. The investment in our public schools reflects how much value we place on our keiki and future generations in Hawaii. We NEED to invest in our public education NOW. It cannot wait. A one-percent GET hike will fund public preschool, cool our schools, align teacher salaries with classification levels, provide class materials to special education teachers, give debit cards for supplies to educators statewide, expand arts and vocational education, expand Hawaiian Studies, lower class sizes, and, at long last, pay teachers professional salaries to recruit and retain the best.

We hope we may count on you for your support. Our keiki need you!

Thank you for your time,

Amy Perruso, Ph.D.  
Mililani High School  
Social Studies  
amyathomas@hotmail.com

**From:** [Ann Anusewicz](#)  
**To:** [WAM Testimony](#)  
**Subject:** Testimony in support of SB2599  
**Date:** Sunday, February 28, 2016 9:41:24 AM

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My name is Ann Anusewicz. I am a teacher at Kihei Elementary School on the island of Maui. I am writing in support of SB2599, to provide much needed funding to support our public schools.

As a teacher of 30 years in Hawaii, I know that investing in our public schools is not only needed, it has been needed for many years. The investment in our public schools reflects how much value we place on our children and future generations in our state. It cannot wait any longer. We need to invest NOW in our public schools.

**A one-percent GET hike will fund public preschool, cool our schools, align teacher salaries with classification levels, provide class materials to special education teachers, give debit cards for supplies to educators statewide, expand arts and vocational education, expand Hawaiian Studies, lower class sizes, and, at long last, pay teachers professional salaries to recruit and retain the best.**

We hope we may count on you for your support. Our keiki need you!

Thank you for your time,

Ann Anusewicz

**From:** [Carol Nitta](#)  
**To:** [WAM Testimony](#)  
**Subject:** Funding SB2599 SD 1  
**Date:** Sunday, February 28, 2016 6:43:42 AM

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Wam Committee

I am a retiree (Carol Nitta)

in support of SB2599

SD 1 funding of schools. As a former teacher I  
spent hundreds of \$\$\$

to enhance my class  
activities. Our budget  
was cut while costs were  
blossoming. We need  
to fund education in all  
areas- make it a priority.

We need to attract and  
maintain teachers. Hawaii  
can attract the best of the  
best teachers BUT many  
are leaving. Let's make  
a difference and support  
education -make Hawaii's  
schools shine.

Attract teachers & tour-ists to enhance our Eco-  
nomy. Mahalo. I am un-  
able to be present at the  
hearing.

Sent from my iPhone

**From:** [Cindy tong](#)  
**To:** [WAM Testimony](#)  
**Subject:** Testimony IN SUPPORT of SB2599  
**Date:** Sunday, February 28, 2016 9:36:52 AM

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My name is Cynthia Marie Corpuz Tong. I am a teacher at Waipahu Intermediate School on the island of Oahu.

As a teacher of twenty years in Hawai'i, I am writing in support of SB2599, to provide much needed funding to support our public schools.

Public education in Hawaii has the potential power to democratize and make our society more equal, fair, and just. The teachers in our public schools think that public education policy should accordingly be designed, developed, and assessed in as democratic a fashion as possible. Investing in our public schools is not only needed, it has been needed for far too many years. Investing in our public schools helps our entire economy. The investment in our public schools reflects how much value we place on our keiki and future generations in Hawaii. We NEED to invest in our public education NOW. It cannot wait.

A one-percent GET hike will fund public preschool, cool our schools, align teacher salaries with classification levels, provide class materials to special education teachers, give debit cards for supplies to educators statewide, expand arts and vocational education, expand Hawaiian Studies, lower class sizes, and, at long last, pay teachers professional salaries to recruit and retain the best.

Over the past twenty years, I have spent thousands of dollars, out of my own pocket, to pay for supplies and materials for my students and my classrooms in six different schools. I have shopped mall sales, garage sales, and swap meets to buy folder paper, colored pencils, scissors, staplers, markers, index dividers, and binders for my students. As schools moved into using technology and my schools could not pay for technology, I bought and brought to school DVD players, acoustic speakers, projector screens, memory cards, flash drives, recording media, and digital projectors. When my previous school purchased iPads, there was no money for the apps the students needed so I paid \$800 out of my pocket to buy the apps. All of these items were not reimbursed by my schools.

When my husband, Eric Tong, was a science teacher at Mililani High School, we always budgeted at least \$50 a month from our home budget to buy consumable supplies for science labs, such as toothpicks, propane fuel, string, thread, white glue, hot glue, and spray paint because these items were needed

by his students and his school budget was used up for non-consumables such as glassware and textbooks. He retired after twenty five years of service (five to ten years early) because despite his recognized excellence and flexibility as a teacher, he could get a another job that would recognize his professional training in multiple fields and his masters degree education.

We hope we may count on you for your support. Our keiki need you!

Thank you for your time,

Cynthia M. C. Tong  
Social Studies Teacher  
National Board Certified  
Waipahu Intermediate School  
Cynthia\_tong@notes.k12.hi.us



**From:** [David Negaard](#)  
**To:** [WAM Testimony](#)  
**Subject:** Testimony in support of SB2599  
**Date:** Saturday, February 27, 2016 8:26:17 PM

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My name is David Negaard. I am a teacher at Lahaina Intermediate School on the island of Maui. I have been privileged to be a teacher for four years in Hawai'i—before that I taught for 16 years in California.

I am writing in support of SB2599, to provide much needed funding to support our public schools.

Public education in Hawaii has the potential power to democratize and make our society more equal, fair, and just. The teachers in our public schools think that public education policy should accordingly be designed, developed, and assessed in as democratic a fashion as possible. Investing in our public schools is not only needed, it has been needed for far too many years. Investing in our public schools helps our entire economy. The investment in our public schools reflects how much value we place on our keiki and future generations in Hawaii. We NEED to invest in our public education NOW. It cannot wait.

A one-percent GET hike will fund public preschool, cool our schools, align teacher salaries with classification levels, provide class materials to special education teachers, give debit cards for supplies to educators statewide, expand arts and vocational education, expand Hawaiian Studies, lower class sizes, and, at long last, pay teachers professional salaries to recruit and retain the best.

Like so many public school teachers, I agonize over decisions such as:

- how to buy classroom supplies and even food so my students have what they need to learn (often, it comes out of my already slim personal budget)
- how to offer enrichment through the arts without funding (again, if it happens it usually comes out of my personal budget)
- how to choose between working a second job or working on supplemental curriculum to engage students with content

When something is underfunded (and public education in Hawai'i is underfunded), some forms of additional funding is the only real answer. Economizing can only do so much—after that, increasing funding is all that is left. Our keiki—ALL our keiki deserve better than we can currently give them.

We hope we may count on you for your support. Our keiki need you!

Thank you for your time,

David Negaard  
ELA 8/8H, Drama, Robotics  
Lahaina Intermediate School  
[draagen@gmail.com](mailto:draagen@gmail.com)

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David Negaard  
C: (808) 214-8919

“Man is most nearly himself when he achieves the seriousness of a child at play.” -Heraclitus

To: WAMtestimony@capitol.hawaii.gov

My name is Debbie Anderson, NBCT. I've taught on Windward O'ahu, and on the Big Island in Hamakua and Hilo. Over the last 25 years, I've coached the world's greatest athlete, Bryan Clay, and I've been heartbroken to lose too many like Daiki. Now I teach at Waiakea Intermediate School. I am writing in support of SB2599, to provide much needed funding to support our public schools.

Investing in our public schools is not only needed, it has been needed for far too many years. Choosing not to fund public education properly may bring unintended consequences, such as the next time a school building roof collapses it may not be empty. We cannot afford to take such a great risk. We NEED to invest in our public education NOW. It cannot wait.

Our keiki are our most precious asset. Investing in our public schools helps our entire economy. I believe that increasing school funding invests in a better future, particularly increasing expenditures at the school level. The investment in our public schools reflects how much value we place on our keiki and future generations in Hawaii.

For children to access a quality education today, we need to improve school **facilities**, particularly heat abatement. **Class sizes** of over 50 are untenable, when we know a teacher to student ratio such as even 1:20 makes a significant difference for personalizing learning. Universal access to **pre-school** is agreed widely to be one of the best investment choices. As co-chair of Hawaii's Senior Project, I see first-hand the value of increasing secondary options and choices for **vocational education**.

We want every child to become a productive citizen, because alternatives are much less tolerable. Wasting time and money on **standardized tests** which reflect socio-economic status isn't helping. We need to take advantage of the December 10, 2015 "Every Student Succeeds Act" reauthorization of the *War on Poverty's* 50<sup>th</sup> anniversary to empower teaching **professionals with local decision-making** on curriculum and resources.

We need to invest in "**whole children**," with stronger health and physical education, deeper cultural and linguistic community building, and the Arts which broaden our spirits.

A Weighted Student Formula (WSF) benefits the most populated areas, though we know that larger schools are NOT BETTER necessarily. Just as Finland tops international rankings with their cooperative priorities, we want to promote EQUITY for all keiki, so every school has basic personnel such as counselors, nurses and librarians.

We urge a greater public investment in our keiki with the highest needs,  
homeless or living in poverty,  
balancing world language assets with English language learning  
Special Education needs

Our Omnibus Education bill is important to me because I know we can make a difference together. I've watched too many teachers be forced to leave our **underpaid profession** because they can't afford our cost of living, or work 2-3 jobs to make ends meet. Teachers create all the other professions, and deserve better, too! Public education in Hawaii has the potential power to democratize and make our society more equal, fair, and just. The teachers in our public schools think that public education policy should accordingly be designed, developed, and assessed in as democratic a fashion as possible. Our keiki need to see us make pono choices, be responsible for "other people's children" (Delpit, Lisa), because they are ALL OUR children! We hope to count on you for your support. Our keiki need you, and we're worth it!

Thank you for your time and consideration,  
Debbie Anderson, M.Ed., M.L.I.S., NBCT

Subject: Testimony in support of SB2599 SD1 Funding Schools Our Keiki Deserve campaign.

**From:** [Jennie Yee](#)  
**To:** [WAM Testimony](#)  
**Subject:** Testimony in support of SB2599  
**Date:** Sunday, February 28, 2016 7:30:47 AM

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My name is Jennie Yee. I am a teacher at Castle High School on the island of Oahu, and have worked at the Hawaii Department of Education for over 20 years. In addition, I am a proud parent of two public school graduates who are launching impressive "next steps" along their chosen life journeys.

I am writing in support of SB2599, to provide much needed funding to support our public schools.

Please know that a recent poll conducted by HSTA reveals a willingness by voters to support public education with a tax increase if there is a way to ensure funds are dedicated, and after learning about targeted priorities for these expenditures. While this bill may prove flawed, you have the ability to build in assurances to make the Hawaii DOE recipients of this source of funding, to create mechanisms for accountability, and to modify the bill for other shortcomings overlooked thus far. As the old adage goes, please don't throw the baby out with the bath water.

A one-percent GET hike will fund public preschool, cool our schools, align teacher salaries with classification levels, provide class materials to special education teachers, give debit cards for supplies to educators statewide, expand arts and vocational education, expand Hawaiian Studies, lower class sizes, and, at long last, pay teachers professional salaries to recruit and retain the best.

Public education in Hawaii has the potential power to democratize and make our society more equal, fair, and just. The teachers in our public schools think that public education policy should accordingly be designed, developed, and assessed in as democratic a fashion as possible. Investing in our public schools is not only needed, it has been needed for far too many years. Investing in our public schools helps our entire economy. The investment in our public schools reflects how much value we place on our keiki and future generations in Hawaii. We NEED to invest in our public education NOW. It cannot wait.

We hope we may count on you for your support. Our keiki need your assistance now for a promising future in Hawaii.

Thank you for taking time to read this.

Jennie Yee  
Technology/Testing Teacher  
Castle High School  
[ah.no.yee@gmail.com](mailto:ah.no.yee@gmail.com)

**From:** [Jessica Whitsett](#)  
**To:** [WAM Testimony](#)  
**Subject:** Testimony in support of SB2599  
**Date:** Sunday, February 28, 2016 12:42:03 PM

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Honorable Chair and Committee Members:

My name is Jessica Whitsett. I am a teacher at Maili Elementary on the island of Oahu.

I am writing in strong support of SB2599, to provide much needed funding to support our public schools.

As a teacher in an old and overcrowded school, I witness firsthand the problems plaguing our public schools. We need to address these problems NOW. Raising the GET to generate funds for our schools shows commitment to our keiki and our communities. Investing in public education is investing in our future.

A one-percent GET hike will fund public preschool, cool our schools, align teacher salaries with classification levels, provide class materials to special education teachers, give debit cards for supplies to educators statewide, expand arts and vocational education, expand Hawaiian Studies, lower class sizes, and, at long last, pay teachers professional salaries to recruit and retain the best.

We hope we may count on you for your support. Our keiki need you!  
Thank you for your time,

Jessica Whitsett  
4th Grade Teacher  
Ma'ili Elementary School  
[jesswhitsett@gmail.com](mailto:jesswhitsett@gmail.com)

**From:** [Kellee Kelly](#)  
**To:** [WAM Testimony](#)  
**Subject:** SB2599  
**Date:** Sunday, February 28, 2016 4:01:54 PM

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My name is Kellee Kelly. I am a teacher at Kea'au Elementary school on the island of Hawaii. As a teacher of 7 years in Hawai'i. I am writing in support of SB2599, to provide much needed funding to support our public schools.

Public education in Hawaii has the potential power to democratize and make our society more equal, fair, and just. The teachers in our public schools think that public education policy should accordingly be designed, developed, and assessed in as democratic a fashion as possible. Investing in our public schools is not only needed, it has been needed for far too many years. Investing in our public schools helps our entire economy. The investment in our public schools reflects how much value we place on our keiki and future generations in Hawaii. We NEED to invest in our public education NOW. It cannot wait.

A one-percent GET hike will fund public preschool, cool our schools, align teacher salaries with classification levels, provide class materials to special education teachers, give debit cards for supplies to educators statewide, expand arts and vocational education, expand Hawaiian Studies, lower class sizes, and, at long last, pay teachers professional salaries to recruit and retain the best.

We hope we may count on you for your support. Our keiki need you!

Thank you for your time,

Kellee Kelly  
Special Education  
Kea'au Elementary

**From:** [Laura Buller](#)  
**To:** [WAM Testimony](#)  
**Subject:** Testimony in support of SB2599  
**Date:** Saturday, February 27, 2016 8:55:10 PM

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My name is Laura Buller. I am a teacher at Molokai High school on the island of Molokai. As a teacher of 17 years in Hawai'i.

I am writing in support of SB2599, to provide much needed funding to support our public schools.

Public education in Hawaii has the potential power to democratize and make our society more equal, fair, and just. The teachers in our public schools think that public education policy should accordingly be designed, developed, and assessed in as democratic a fashion as possible. Investing in our public schools is not only needed, it has been needed for far too many years. Investing in our public schools helps our entire economy. The investment in our public schools reflects how much value we place on our keiki and future generations in Hawaii. We NEED to invest in our public education NOW. It cannot wait.

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We hope we may count on you for your support. Our keiki need you!

Thank you for your time,

Laura Buller  
Secondary Teacher  
Molokai High  
[Buller.laura@gmail.com](mailto:Buller.laura@gmail.com)

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Sent from Gmail Mobile

**From:** [Mike Landes](#)  
**To:** [WAM Testimony](#)  
**Subject:** Testimony in support of SB2599  
**Date:** Sunday, February 28, 2016 3:16:04 PM

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**My name is Mike Landes. I am a teacher at Lahainaluna High School on the island of Maui. As a teacher of 12 years in Hawai'i, I am writing in support of SB2599, to provide much needed funding to support our public schools.**

Public education in Hawaii has the potential power to democratize and make our society more equal, fair, and just. The teachers in our public schools think that public education policy should accordingly be designed, developed, and assessed in as democratic a fashion as possible. Investing in our public schools is not only needed, it has been needed for far too many years. Investing in our public schools helps our entire economy. The investment in our public schools reflects how much value we place on our keiki and future generations in Hawaii. We NEED to invest in our public education NOW. It cannot wait.

**A one-percent GET hike will fund public preschool, cool our schools, align teacher salaries with classification levels, provide class materials to special education teachers, give debit cards for supplies to educators statewide, expand arts and vocational education, expand Hawaiian Studies, lower class sizes, and, at long last, pay teachers professional salaries to recruit and retain the best.**

We hope we may count on you for your support. Our keiki need you!

Thank you for your time,

Mike Landes  
Social Studies Teacher

Lahainaluna High School  
[jmlandes@gmail.com](mailto:jmlandes@gmail.com)

**From:** [Mireille Ellsworth](#)  
**To:** [WAM Testimony](#)  
**Subject:** Testimony in support of SB2599  
**Date:** Sunday, February 28, 2016 12:27:14 PM

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My name is Mireille Ellsworth, and I have taught at Waiakea High School in Hilo for nearly 12 years. I am writing in support of SB2599, to provide much needed funding to support our public schools. Public schools in Hawaii are in dire need of more funding. It seems to be common knowledge yet the dismissal is always "there's no money." This simply is not true. It is merely a matter of priorities. In order to grow the economy, we must invest in our future generations, otherwise there will continue to be a need to import qualified workers and support those who were cheated out of an education putting a strain on social services and the public coffers.

A one-percent increase in the GET is a small price to pay to fund public preschool, cool our schools, align teacher salaries with classification levels, provide class materials to special education teachers, give debit cards for supplies to educators statewide, expand arts and vocational education, expand Hawaiian Studies, lower class sizes, and, at long last, pay teachers professional salaries to recruit and retain the best.

We hope we may count on you for your support. Our keiki need you!  
Thank you for your consideration,

Mireille Ellsworth,  
English and Acting Teacher,  
Waiakea High School  
[mireilleellsworth@yahoo.com](mailto:mireilleellsworth@yahoo.com)



**From:** [Wendy Nickl](#)  
**To:** [WAM Testimony](#)  
**Subject:** Testimony in support of SB2599  
**Date:** Sunday, February 28, 2016 8:04:40 AM

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**My name is WendyAnn Hanako Nickl. I am a teacher at Kohala Middle School on the island of Hawaii. As a teacher of 30 years in Hawai'i,**

**I am writing in support of SB2599, to provide much needed funding to support our public schools.**

Public education in Hawaii has the potential power to democratize and make our society more equal, fair, and just. The teachers in our public schools think that public education policy should accordingly be designed, developed, and assessed in as democratic a fashion as possible. Investing in our public schools is not only needed, it has been needed for far too many years. Investing in our public schools helps our entire economy. The investment in our public schools reflects how much value we place on our keiki and future generations in Hawaii. We NEED to invest in our public education NOW. It cannot wait.

**A one-percent GET hike will fund public preschool, cool our schools, align teacher salaries with classification levels, provide class materials to special education teachers, give debit cards for supplies to educators statewide, expand arts and vocational education, expand Hawaiian Studies, lower class sizes, and, at long last, pay teachers professional salaries to recruit and retain the best.**

We hope we may count on you for your support. Our keiki need you!

Thank you for your time,

WendyAnn Hanako Nickl

Teacher

Kohala Middle School

[wendyfivec@gmail.com](mailto:wendyfivec@gmail.com)



**From:** [Faith Wong](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:59:04 PM

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Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

Last year, Hawaii taxpayers paid almost \$7 billion in taxes. Also, the bill does not guarantee that the additional tax revenues will increase funding to the department of education. Lastly, the bill does not state what the \$780-\$850 million in additional taxes will accomplish or get in return for the additional funds.

SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Faith Wong  
3742 Mahina Ave  
Honolulu, HI 96816

**From:** [Catherine Anderson](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:55:58 PM

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Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Catherine Anderson  
217 Prospect St  
Honolulu, HI 96813

**From:** [Stefan Lavallee](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:55:05 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Stefan Lavallee  
876 Curtis St  
Honolulu, HI 96813

**From:** [Lezlie Lam](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:53:29 PM

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Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Lezlie Lam  
99-1395 Aiea Heights Dr  
Aiea, HI 96701

**From:** [Irene Nagahara](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:52:05 PM

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Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Irene Nagahara  
1221 Kapiolani Blvd  
Honolulu, HI 96814

**From:** [Peggy Cowell](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:51:05 PM

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Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Peggy Cowell  
2186 Round Top Dr  
Honolulu, HI 96822



**From:** [Eleanor Hekeia](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:50:03 PM

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Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Eleanor Hekeia  
1285 Akiahala St  
Kailua, HI 96734

**From:** [Dave Erdman](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:49:05 PM

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Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Dave Erdman  
1585 Kapiolani Blvd  
Honolulu, HI 96814

**From:** [Lahela Helekia](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:48:04 PM

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Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Lahela Helekia  
2854 Kuikele Pl  
Honolulu, HI 96819

**From:** [Karen Lee](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:47:03 PM

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Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Karen Lee  
2015 Kilakila Dr  
Honolulu, HI 96817

**From:** [Heather neidhamer](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:46:09 PM

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Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

Last year, Hawaii taxpayers paid almost \$7 billion in taxes. Also, the bill does not guarantee that the additional tax revenues will increase funding to the department of education. Lastly, the bill does not state what the \$780-\$850 million in additional taxes will accomplish or get in return for the additional funds.

SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Heather neidhamer  
PO Box 10358  
Hilo, HI 96721

**From:** [Jayla Rivera](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:45:03 PM

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Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

Last year, Hawaii taxpayers paid almost \$7 billion in taxes. Also, the bill does not guarantee that the additional tax revenues will increase funding to the department of education. Lastly, the bill does not state what the \$780-\$850 million in additional taxes will accomplish or get in return for the additional funds.

SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Jayla Rivera  
1528 Sing Loy Ln  
Honolulu, HI 96817

**From:** [Maria sung](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:44:04 PM

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Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Maria sung  
940 Kealaolu Ave  
Honolulu, HI 96816

**From:** [michael morelli](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:43:05 PM

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Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
michael morelli  
33 Kalaka Pl  
Kailua, HI 96734



**From:** [Janelle Goo](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:42:04 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Janelle Goo  
77 Kaikaina St  
Kailua, HI 96734

**From:** [Tracy Wong](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:41:04 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Tracy Wong  
1177 Queen St  
Honolulu, HI 96814

**From:** [BENNETTE MISALUCHA](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:40:03 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
BENNETTE MISALUCHA

Aiea, HI 96701

**From:** [JODI HEININGER](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:39:04 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
JODI HEININGER  
91-64 Kaomi Loop  
Kapolei, HI 96707

**From:** [Lisa Harmon](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:38:03 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Lisa Harmon  
3348 George St  
Honolulu, HI 96815

**From:** [Alton Komori](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:37:02 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Alton Komori  
4729 Analii St  
Honolulu, HI 96821

**From:** [Angela Duran](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:35:03 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

Last year, Hawaii taxpayers paid almost \$7 billion in taxes. Also, the bill does not guarantee that the additional tax revenues will increase funding to the department of education. Lastly, the bill does not state what the \$780-\$850 million in additional taxes will accomplish or get in return for the additional funds.

SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Angela Duran  
1360 Palolo Ave  
Honolulu, HI 96816

**From:** [David Okabe](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:34:03 PM

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Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

Last year, Hawaii taxpayers paid almost \$7 billion in taxes. Also, the bill does not guarantee that the additional tax revenues will increase funding to the department of education. Lastly, the bill does not state what the \$780-\$850 million in additional taxes will accomplish or get in return for the additional funds.

SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
David Okabe  
2062 Alaeloa St  
Honolulu, HI 96821



**From:** [ROSEANN FREITAS](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:33:09 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

Last year, Hawaii taxpayers paid almost \$7 billion in taxes. Also, the bill does not guarantee that the additional tax revenues will increase funding to the department of education. Lastly, the bill does not state what the \$780-\$850 million in additional taxes will accomplish or get in return for the additional funds.

SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
ROSEANN FREITAS  
905 Kalaniana'ole Hwy  
Kailua, HI 96734

**From:** [Elle Zhang](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:32:07 PM

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Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

Last year, Hawaii taxpayers paid almost \$7 billion in taxes. Also, the bill does not guarantee that the additional tax revenues will increase funding to the department of education. Lastly, the bill does not state what the \$780-\$850 million in additional taxes will accomplish or get in return for the additional funds.

SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Elle Zhang  
1314 S King St  
Honolulu, HI 96814

**From:** [Sheila Cookies](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:31:02 PM

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Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Sheila Cookies  
96-1173 Waihona St  
Pearl City, HI 96782

**From:** [J.Toth](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:30:06 PM

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Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
J Toth  
1132 Bishop St  
Honolulu, HI 96813

**From:** [pamela hinsdale](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:29:02 PM

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Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

Last year, Hawaii taxpayers paid almost \$7 billion in taxes. Also, the bill does not guarantee that the additional tax revenues will increase funding to the department of education. Lastly, the bill does not state what the \$780-\$850 million in additional taxes will accomplish or get in return for the additional funds.

SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
pamela hinsdale  
2163 Laukahi St  
Honolulu, HI 96821

**From:** [Brian mckenna](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:28:09 PM

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Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

Last year, Hawaii taxpayers paid almost \$7 billion in taxes. Also, the bill does not guarantee that the additional tax revenues will increase funding to the department of education. Lastly, the bill does not state what the \$780-\$850 million in additional taxes will accomplish or get in return for the additional funds.

SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Brian mckenna  
91-515 Nukuawa St  
Kapolei, HI 96707

**From:** [Dennis Teranishi](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:27:03 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Dennis Teranishi  
4557 Kolohala St  
Honolulu, HI 96816

**From:** [Noe Johnson](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:26:03 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

Last year, Hawaii taxpayers paid almost \$7 billion in taxes. Also, the bill does not guarantee that the additional tax revenues will increase funding to the department of education. Lastly, the bill does not state what the \$780-\$850 million in additional taxes will accomplish or get in return for the additional funds.

SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Noe Johnson  
2014 Fern St  
Honolulu, HI 96826



**From:** [Daryl Fong](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:25:03 PM

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Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Daryl Fong  
2915 Koali Rd  
Honolulu, HI 96826

**From:** [Dennis McCoola](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:24:03 PM

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Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

Last year, Hawaii taxpayers paid almost \$7 billion in taxes. Also, the bill does not guarantee that the additional tax revenues will increase funding to the department of education. Lastly, the bill does not state what the \$780-\$850 million in additional taxes will accomplish or get in return for the additional funds.

SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Dennis McCoola  
98-500 Koauka Loop  
Aiea, HI 96701

**From:** [Shannon Wack](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:23:03 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Shannon Wack  
448 Portlock Rd  
Honolulu, HI 96825

**From:** [Spencer Oliver](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:22:01 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Spencer Oliver  
17 Piikea St  
Hilo, HI 96720

**From:** [Joan Sato](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:21:02 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Joan Sato  
2232 Kapiolani Blvd  
Honolulu, HI 96826

**From:** [Robert Pereira](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:20:01 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Robert Pereira  
94-709 Farrington Hwy  
Waipahu, HI 96797

**From:** [Marshall Joy](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:19:01 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Marshall Joy  
3102 Kaohinani Dr  
Honolulu, HI 96817

**From:** [Cathy Wiltse](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:18:02 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Cathy Wiltse  
5 Kuikahi St  
Hilo, HI 96720



**From:** [Martin Zorn](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:17:01 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Martin Zorn  
61 Naniuka Pl  
Makawao, HI 96768

**From:** [Marina Snazina](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:16:04 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

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Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Marina Snazina  
1125 Wainiha St  
Honolulu, HI 96825

**From:** [Nicholas LaCarra](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:15:01 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

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Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Nicholas LaCarra  
91-1196 Alanui Mauka St  
Ewa Beach, HI 96706

**From:** [Mahealani Perkins](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:14:03 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Mahealani Perkins  
284 Kuliouou Rd  
Honolulu, HI 96821

**From:** [Jeanette Baysa](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:12:56 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Jeanette Baysa  
PO Box 228  
Mountain View, HI 96771

**From:** [Luis Delgado](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:11:57 PM

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Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

Last year, Hawaii taxpayers paid almost \$7 billion in taxes. Also, the bill does not guarantee that the additional tax revenues will increase funding to the department of education. Lastly, the bill does not state what the \$780-\$850 million in additional taxes will accomplish or get in return for the additional funds.

SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Luis Delgado  
999 Wilder Ave  
Honolulu, HI 96822

**From:** [Jack Flanagan](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:10:59 PM

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Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

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Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Jack Flanagan  
908 Mokulua Dr  
Kailua, HI 96734

**From:** [Randall Stevens](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:10:01 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

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Mahalo,  
Randall Stevens  
96-3258 Maile St  
Pahala, HI 96777



**From:** [Arthur Roeca](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:09:00 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Arthur Roeca  
3689 Hilo Pl  
Honolulu, HI 96816

**From:** [Jubilee Kuewa](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:08:01 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Jubilee Kuewa  
3100 Ainaola Dr  
Hilo, HI 96720

**From:** [Roberta Lutjen](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:06:59 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Roberta Lutjen  
287 Ainahou St  
Honolulu, HI 96825

**From:** [William Ahana](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:06:07 PM

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Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
William Ahana  
2222 Citron St  
Honolulu, HI 96826

**From:** [Joanne Noruzi](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:05:56 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

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Mahalo,  
Joanne Noruzi  
29 Noluahu Pl  
Hilo, HI 96720

**From:** [Cecilia Muldoon](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:04:08 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

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Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Cecilia Muldoon  
710 Lunalilo St  
Honolulu, HI 96813

**From:** [Kevin Tengan](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:03:01 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

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Mahalo,  
Kevin Tengan  
7007 Hawaii Kai Dr  
Honolulu, HI 96825

**From:** [Jodie Roeca](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:02:07 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

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Mahalo,  
Jodie Roeca  
3689 Hilo Pl  
Honolulu, HI 96816



**From:** [Miles Yoshioka](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:01:00 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

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Mahalo,  
Miles Yoshioka  
106 Puhili Pl  
Hilo, HI 96720

**From:** [Yu Pearing](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 3:00:13 PM

---

Dear Ways and Means Committee,

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Mahalo,  
Yu Pearing  
PO Box 871  
Pepeekeo, HI 96783

**From:** [Pliny Arenas](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:58:59 PM

---

Dear Ways and Means Committee,

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Mahalo,  
Pliny Arenas  
1189 Waimanu St  
Honolulu, HI 96814

**From:** [Steve Tower](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:58:04 PM

---

Dear Ways and Means Committee,

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Mahalo,  
Steve Tower  
540 Ka Awakea Pl  
Kailua, HI 96734

**From:** [Lori Rego](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:57:01 PM

---

Dear Ways and Means Committee,

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Mahalo,  
Lori Rego  
967 Kapiolani Blvd  
Honolulu, HI 96814

**From:** [Robyn Schaefer](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:56:01 PM

---

Dear Ways and Means Committee,

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Mahalo,  
Robyn Schaefer  
1114 Punahou St  
Honolulu, HI 96826

**From:** [Wade Mukai](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:55:00 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

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Mahalo,  
Wade Mukai  
2152 Kauhana St  
Honolulu, HI 96816

**From:** [Kinga Mills](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:54:05 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Kinga Mills  
1189 Waimanu St  
Honolulu, HI 96814



**From:** [paula bruno](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:53:02 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

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Mahalo,  
paula bruno  
1288 Ala Moana Blvd  
Honolulu, HI 96814

**From:** [Gary Nushida](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:52:16 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

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Mahalo,  
Gary Nushida  
45-547 Keole St  
Kaneohe, HI 96744

**From:** [Alina James](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:51:05 PM

---

Dear Ways and Means Committee,

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Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Alina James  
1233 Auwaiku St  
Kailua, HI 96734

**From:** [Helene Jersets](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:49:59 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

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Mahalo,  
Helene Jersets  
1080 Kaumoku St  
Honolulu, HI 96825

**From:** [Carl Ishikawa](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:49:03 PM

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Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

Last year, Hawaii taxpayers paid almost \$7 billion in taxes. Also, the bill does not guarantee that the additional tax revenues will increase funding to the department of education. Lastly, the bill does not state what the \$780-\$850 million in additional taxes will accomplish or get in return for the additional funds.

SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Carl Ishikawa  
1043 Mokuhano St  
Honolulu, HI 96825

**From:** [Evelyn Rooney](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:48:04 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Evelyn Rooney  
370 Haleloa Pl  
Honolulu, HI 96821

**From:** [China Anderson](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:46:59 PM

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Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
China Anderson  
1707 Mutual Ln  
Honolulu, HI 96817

**From:** [Joanne Loos](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:45:57 PM

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Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Joanne Loos  
4773 Kahala Ave  
Honolulu, HI 96816



**From:** [alan](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:45:01 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
alan  
1555 Kapiolani Blvd  
Honolulu, HI 96814

**From:** [Fanny Yeung](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:44:00 PM

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Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Fanny Yeung  
PO Box 15303  
Honolulu, HI 96830

**From:** [Fred Parr](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:42:59 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

Last year, Hawaii taxpayers paid almost \$7 billion in taxes. Also, the bill does not guarantee that the additional tax revenues will increase funding to the department of education. Lastly, the bill does not state what the \$780-\$850 million in additional taxes will accomplish or get in return for the additional funds.

SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Fred Parr  
46-208 Kahuhipa St  
Kaneohe, HI 96744

**From:** [Carol May](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:41:03 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Carol May  
1901 Nuna Pl  
Honolulu, HI 96821

**From:** [Ron Hamic](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:40:01 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Ron Hamic  
1765 Pali Hwy  
Honolulu, HI 96813

**From:** [stephanie.parcus](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:39:03 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
stephanie.parcus  
915 Fort Street Mall  
Honolulu, HI 96813

**From:** [Lorna Festa](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:38:02 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Lorna Festa  
1592 Paukiki St  
Kailua, HI 96734

**From:** [Wayne tanaka](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:37:05 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Wayne tanaka  
565 Alihi Pl  
Kailua, HI 96734



**From:** [Michelle](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:36:00 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Michelle  
85-564 Momona Pl  
Waiʻanae, HI 96792

**From:** [Roger Meints](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:35:04 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Roger Meints  
15-1976 33rd Ave  
Keaau, HI 96749

**From:** [Paul Orem](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:34:00 PM

---

Dear Ways and Means Committee,

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Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Paul Orem  
1188 Bishop St  
Honolulu, HI 96813

**From:** [Ethan Lee](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:33:00 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

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Mahalo,  
Ethan Lee  
58-358 Kamehameha Hwy  
Haleiwa, HI 96712

**From:** [Jessica Svensson](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:32:03 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

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Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Jessica Svensson  
3002 Diamond Head Rd  
Honolulu, HI 96815

**From:** [Amy Adrian](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:31:01 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

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Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Amy Adrian  
1288 Kapiolani Blvd  
Honolulu, HI 96814

**From:** [Mark Douglass](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:30:02 PM

---

Dear Ways and Means Committee,

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Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Mark Douglass  
2956 Kaloaluiki St  
Honolulu, HI 96822

**From:** [Luke Orem](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:29:10 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

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Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Luke Orem  
5838 Haleola St  
Honolulu, HI 96821



**From:** [Linda Kalahiki](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:28:17 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

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Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Linda Kalahiki  
44-149 Hako St  
Kaneohe, HI 96744

**From:** [George Bennett](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:27:07 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

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Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
George Bennett  
73-4630 Kukuki St  
Kailua-kona, HI 96740

**From:** [Ken Hayashida](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:26:03 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Ken Hayashida  
1262 Nehoa St  
Honolulu, HI 96822

**From:** [Matthew stimpson](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:25:06 PM

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Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

Last year, Hawaii taxpayers paid almost \$7 billion in taxes. Also, the bill does not guarantee that the additional tax revenues will increase funding to the department of education. Lastly, the bill does not state what the \$780-\$850 million in additional taxes will accomplish or get in return for the additional funds.

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Mahalo,  
Matthew stimpson  
361 Kawaihae St  
Honolulu, HI 96825

**From:** [Ty Boughton](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:23:59 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Ty Boughton  
575 Cooke St  
Honolulu, HI 96813

**From:** [Lorna Gagnon](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:23:03 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

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Mahalo,  
Lorna Gagnon  
7007 Hawaii Kai Dr  
Honolulu, HI 96825

**From:** [Samuel Levitz](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:22:02 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Samuel Levitz  
350 Ward Ave  
Honolulu, HI 96814

**From:** [Hao In](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:21:04 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Hao In  
60 N Beretania St  
Honolulu, HI 96817



**From:** [Sarah Kalicki-Nakamura](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:20:00 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

Last year, Hawaii taxpayers paid almost \$7 billion in taxes. Also, the bill does not guarantee that the additional tax revenues will increase funding to the department of education. Lastly, the bill does not state what the \$780-\$850 million in additional taxes will accomplish or get in return for the additional funds.

SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Sarah Kalicki-Nakamura  
1177 Queen St  
Honolulu, HI 96814

**From:** [Maria Espresion](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:19:12 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

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Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Maria Espresion  
1615 Ohu St  
Honolulu, HI 96819

**From:** [Amy Dempsey](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:18:01 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

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Mahalo,  
Amy Dempsey  
1716 Keeaumoku St  
Honolulu, HI 96822

**From:** [John bothof](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:17:01 PM

---

Dear Ways and Means Committee,

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Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
John bothof  
733 Bishop St  
Honolulu, HI 96813

**From:** [Claire Cooper](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:15:59 PM

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Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

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Mahalo,  
Claire Cooper  
1661 Pensacola St  
Honolulu, HI 96822

**From:** [Marc cutter](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:15:02 PM

---

Dear Ways and Means Committee,

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Mahalo,  
Marc cutter  
677 Ala Moana Blvd  
Honolulu, HI 96813

**From:** [Michelle Hashimoto](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:14:03 PM

---

Dear Ways and Means Committee,

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Mahalo,  
Michelle Hashimoto  
2533 Stream Dr  
Honolulu, HI 96817

**From:** [Alan .hayashi](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:13:13 PM

---

Dear Ways and Means Committee,

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

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Mahalo,  
Alan .hayashi  
207 Kawaihae St  
Honolulu, HI 96825



**From:** [Andrew Chun](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:04:04 PM

---

Dear Ways and Means Committee,

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Mahalo,  
Andrew Chun  
50 E Puainako St  
Hilo, HI 96720

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [millera012@hawaii.rr.com](mailto:millera012@hawaii.rr.com)  
**Subject:** Submitted testimony for SB2599 on Feb 29, 2016 13:30PM  
**Date:** Sunday, February 28, 2016 2:07:42 PM

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**SB2599**

Submitted on: 2/28/2016

Testimony for WAM on Feb 29, 2016 13:30PM in Conference Room 211

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Antya Miller	Individual	Oppose	No

Comments: Aloha, I strongly oppose ANY more raises in the GET. This is the most regressive tax there is and will not only hurt the most vulnerable in our islands, but it will also put more burden on our small businesses that are the economic engine of the islands. Hawaii always ranks as one of the worst when it comes to being unfriendly to business and this increase will only make things harder on our small businesses. Please vote this measure and any other tax increases down. Mahalo, Antya Miller Haleiwa 342-8557

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](mailto:webmaster@capitol.hawaii.gov)

**From:** [Artesius Miller](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 1:54:06 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

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Mahalo,  
Artesius Miller  
6630 Camp St  
Riverdale, GA 30274

**From:** [Brian Seabaugh](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 1:54:58 PM

---

Dear Ways and Means Committee,

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Mahalo,  
Brian Seabaugh  
1200 Queen Emma St  
Honolulu, HI 96813

**From:** [Clint Dodson](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:09:04 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

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Mahalo,  
Clint Dodson  
1721 Akaakoa St  
Kailua, HI 96734

**From:** [Crystal Stranger](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:01:36 AM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

As a tax professional I hear from small business owners all the time that they are already struggling under the weight of the GET, and this may cause some of them to close their doors. Hawaii already is a challenging enough climate for business, do we need to continue to make it worse?

Should these bills pass, it will increase the general excise tax by 25%. This will be a huge burden to lower income taxpayers as well as businesses.

Flat taxes such as GET are very unfair to lower income taxpayers as this adds to their cost of living on everything from rent to groceries. Having a once a year refundable credit does enough to offset this added burden. For a struggling family putting groceries on the table every month is more important than a windfall once a year when they file taxes.

Not only do I think the GET should not be increased, but a more streamlined manner of filing should be available to the public. It would help encourage small business if there was either a start up period with reduced GET, or a reduced GET for lower gross receipts businesses. An amnesty program would also help to bring in additional revenue to the state while allowing non-compliant taxpayers to catch up.

I am a parent and all for supporting education, but the bill does not guarantee that the additional tax revenues will increase funding to the department of education. Throwing money into a hole in the water is what boats are for, not tax laws.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Crystal Stranger  
2158 Halekoa Dr  
Honolulu, HI 96821

**From:** [Cyndy LaPorte](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 4:07:08 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Cyndy LaPorte  
3557 Kaimuki Ave  
Honolulu, HI 96816

**From:** [Dana Chandler](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 1:58:13 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

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SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Dana Chandler  
2324 Kipona Pl  
Honolulu, HI 96816



**From:** [Daniel Deeb](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 4:01:06 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

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Last year, Hawaii taxpayers paid almost \$7 billion in taxes. Also, the bill does not guarantee that the additional tax revenues will increase funding to the department of education. Lastly, the bill does not state what the \$780-\$850 million in additional taxes will accomplish or get in return for the additional funds.

SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Daniel Deeb  
74-5605 Luhia St  
Kailua-kona, HI 96740

**From:** [Douglas Meador](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 1:56:58 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

Last year, Hawaii taxpayers paid almost \$7 billion in taxes. Also, the bill does not guarantee that the additional tax revenues will increase funding to the department of education. Lastly, the bill does not state what the \$780-\$850 million in additional taxes will accomplish or get in return for the additional funds.

SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Douglas Meador  
3375 Koapaka St  
Honolulu, HI 96819

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [bizkellam@gmail.com](mailto:bizkellam@gmail.com)  
**Subject:** \*Submitted testimony for SB2599 on Feb 29, 2016 13:30PM\*  
**Date:** Saturday, February 27, 2016 8:57:06 AM

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**SB2599**

Submitted on: 2/27/2016

Testimony for WAM on Feb 29, 2016 13:30PM in Conference Room 211

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Elizabeth Kellam	Individual	Oppose	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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**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [ellez@cbpacific.com](mailto:ellez@cbpacific.com)  
**Subject:** Submitted testimony for SB2599 on Feb 29, 2016 13:30PM  
**Date:** Saturday, February 27, 2016 1:03:22 PM

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**SB2599**

Submitted on: 2/27/2016

Testimony for WAM on Feb 29, 2016 13:30PM in Conference Room 211

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Elle Zhang	Individual	Oppose	Yes

Comments: I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%. I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents. Last year, Hawaii taxpayers paid almost \$7 billion in taxes. Also, the bill does not guarantee that the additional tax revenues will increase funding to the department of education. Lastly, the bill does not state what the \$780-\$850 million in additional taxes will accomplish or get in return for the additional funds. SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry. Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

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](mailto:webmaster@capitol.hawaii.gov)

**From:** [Gavin Shiraishi](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 1:58:53 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

Last year, Hawaii taxpayers paid almost \$7 billion in taxes. Also, the bill does not guarantee that the additional tax revenues will increase funding to the department of education. Lastly, the bill does not state what the \$780-\$850 million in additional taxes will accomplish or get in return for the additional funds.

SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Gavin Shiraishi  
94-286 Waipahu St  
Waipahu, HI 96797

**From:** [George Neal](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:07:02 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

Last year, Hawaii taxpayers paid almost \$7 billion in taxes. Also, the bill does not guarantee that the additional tax revenues will increase funding to the department of education. Lastly, the bill does not state what the \$780-\$850 million in additional taxes will accomplish or get in return for the additional funds.

SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
George Neal  
2333 Kapiolani Blvd  
Honolulu, HI 96826

**From:** [Gloria Affigne](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:11:59 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

Last year, Hawaii taxpayers paid almost \$7 billion in taxes. Also, the bill does not guarantee that the additional tax revenues will increase funding to the department of education. Lastly, the bill does not state what the \$780-\$850 million in additional taxes will accomplish or get in return for the additional funds.

SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Gloria Affigne  
999 Wilder Ave, Apt 803  
Honolulu, HI 96822

**From:** [Jonas vibell](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 1:40:19 AM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%. This is why regular people become homeless.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

Last year, Hawaii taxpayers paid almost \$7 billion in taxes. Also, the bill does not guarantee that the additional tax revenues will increase funding to the department of education. Lastly, the bill does not state what the \$780-\$850 million in additional taxes will accomplish or get in return for the additional funds.

SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Jonas vibell  
1984 Kalakaua Ave  
Honolulu, HI 96815



**From:** [Karen's offerdahl](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 1:42:22 AM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission.

Last year, Hawaii taxpayers paid almost \$7 billion in taxes. Also, the bill does not guarantee that the additional tax revenues will increase funding to the department of education. Lastly, the bill does not state what the \$780-\$850 million in additional taxes will accomplish or get in return for the additional funds.

SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Karen's offerdahl  
1122 Elm St  
Honolulu, HI 96814

**From:** [Kathleen Oshiro](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 1:55:57 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

Last year, Hawaii taxpayers paid almost \$7 billion in taxes. Also, the bill does not guarantee that the additional tax revenues will increase funding to the department of education. Lastly, the bill does not state what the \$780-\$850 million in additional taxes will accomplish or get in return for the additional funds.

SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Kathleen Oshiro  
95-738 Maiaku St  
Mililani, HI 96789

**From:** [Lance Moriwaki](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 1:54:13 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

Last year, Hawaii taxpayers paid almost \$7 billion in taxes. Also, the bill does not guarantee that the additional tax revenues will increase funding to the department of education. Lastly, the bill does not state what the \$780-\$850 million in additional taxes will accomplish or get in return for the additional funds.

SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Lance Moriwaki  
98-487 Koauka Loop, #B1708  
Aiea, HI 96701

**From:** [Lorelei Campbell](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 1:37:20 AM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%. As a citizen and small business owner, this is an additional burden that would reduce our spending and could break our business.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase would harm both business and residents.

Last year, Hawaii taxpayers paid almost \$7 billion in taxes. Also, the bill does not guarantee that the additional tax revenues will increase funding to the department of education. Lastly, the bill does not state what the \$780-\$850 million in additional taxes will accomplish or get in return for the additional funds.

SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Lorelei Campbell  
PO Box 971260  
Waipahu, HI 96797

**From:** [Michael Lilly](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 1:46:18 AM

---

Dear Ways and Means Committee,

I oppose SB 2599 and SB 2478. Do not increase GET, raising it to 6%. It will kill jobs, severely damage small business, and will hurt every consumer in the State.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

Last year, Hawaii taxpayers paid almost \$7 billion in taxes. Also, the bill does not guarantee that the additional tax revenues will increase funding to the department of education. Lastly, the bill does not state what the \$780-\$850 million in additional taxes will accomplish or get in return for the additional funds.

SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Michael Lilly  
707 Richards St  
Honolulu, HI 96813

**From:** [Michael Miyahira](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:07:57 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

Last year, Hawaii taxpayers paid almost \$7 billion in taxes. Also, the bill does not guarantee that the additional tax revenues will increase funding to the department of education. Lastly, the bill does not state what the \$780-\$850 million in additional taxes will accomplish or get in return for the additional funds.

SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Michael Miyahira  
232 Pohakulani St  
Hilo, HI 96720

**From:** [Monika Tournis](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 1:39:14 AM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

Previous Tax increases have been spent irresponsibly, such as the rail tax. There is no foreseeable end to the rail expenditure and still no foreseeable benefits to the taxpayers who have funded it. Here again, we face a tax for education without guarantee that the funds will be appropriated will actually benefit the department of education. It is too easy for these funds to be abused.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

Last year, Hawaii taxpayers paid almost \$7 billion in taxes. Also, the bill does not guarantee that the additional tax revenues will increase funding to the department of education. Lastly, the bill does not state what the \$780-\$850 million in additional taxes will accomplish or get in return for the additional funds.

SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Monika Tournis  
3042 Lanikaula St  
Honolulu, HI 96822

TO: Members of the Committee on Ways and Means

FROM: Natalie Iwasa  
Honolulu, HI 96825  
808-395-3233

HEARING: 1:30 p.m. Monday, February 29, 2016

SUBJECT: SB 2599, SD1 GET Increase 4% to 5% - **OPPOSED**

Aloha Chair and Committee Members,

Thank you for allowing me the opportunity to provide testimony on SB 2599, SD1, which would **increase our general excise and use taxes 25%** by putting the rate at 5%. I urge you to vote “no.”

As you know, the GET is charged on food, rent and medical services. It is a regressive tax that hurts the lowest income people the most. Others who are just above financial assistance levels are still struggling to make ends meet.

I ask you to look for waste in our top-heaving Department of Education and other areas rather than increasing taxes. **Please vote “no.”**



**From:** [Peter Notarianni](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:05:04 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

Last year, Hawaii taxpayers paid almost \$7 billion in taxes. Also, the bill does not guarantee that the additional tax revenues will increase funding to the department of education. Lastly, the bill does not state what the \$780-\$850 million in additional taxes will accomplish or get in return for the additional funds.

SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Peter Notarianni  
46-174 Nona Loop  
Kaneohe, HI 96744

**From:** [PETRA GRIMM](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 4:03:06 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

Last year, Hawaii taxpayers paid almost \$7 billion in taxes. Also, the bill does not guarantee that the additional tax revenues will increase funding to the department of education. Lastly, the bill does not state what the \$780-\$850 million in additional taxes will accomplish or get in return for the additional funds.

SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
PETRA GRIMM  
3810 Lepo St  
Haiku-pauwela, HI 96708

**From:** [Phyllis Branco](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 4:04:04 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

Last year, Hawaii taxpayers paid almost \$7 billion in taxes. Also, the bill does not guarantee that the additional tax revenues will increase funding to the department of education. Lastly, the bill does not state what the \$780-\$850 million in additional taxes will accomplish or get in return for the additional funds.

SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Phyllis Branco  
93 Banyan Dr  
Hilo, HI 96720

**From:** [Rebecca Parker](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 1:59:59 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

Last year, Hawaii taxpayers paid almost \$7 billion in taxes. Also, the bill does not guarantee that the additional tax revenues will increase funding to the department of education. Lastly, the bill does not state what the \$780-\$850 million in additional taxes will accomplish or get in return for the additional funds.

SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Rebecca Parker  
98-54 Kuleana Rd  
Pearl City, HI 96782

**From:** [Reg Baker](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 1:50:20 AM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the adequate and effective funding of public education and it receiving the necessary resources to accomplish its mission, which it already has. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase would significantly harm both business and residents.

Last year, Hawaii taxpayers paid almost \$7 billion in taxes. Also, the bill does not guarantee that the additional tax revenues will increase funding to the department of education. Lastly, the bill does not state what the \$780-\$850 million in additional taxes will accomplish or get in return for the additional funds.

SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Reg Baker  
958 Kahena St  
Honolulu, HI 96825

**From:** [Robert Sage](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:06:02 PM

---

Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

Last year, Hawaii taxpayers paid almost \$7 billion in taxes. Also, the bill does not guarantee that the additional tax revenues will increase funding to the department of education. Lastly, the bill does not state what the \$780-\$850 million in additional taxes will accomplish or get in return for the additional funds.

SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Robert Sage  
801 South St  
Honolulu, HI 96813

Ronald I. Heller  
700 Bishop Street, Suite 1500  
Honolulu, Hawaii 96813

phone 808 523 6000 fax 808 523 6001  
rheller@torkildson.com

Before the Senate Committee on

## **Ways and Means**

Monday Feb. 29, 2016 at 1:30 p.m. Conference Room 211

**Testimony of Ronald I. Heller**

### **In Opposition to Senate Bill 2599 Relating to Taxation (General Excise Tax Increase)**

Chair Tokuda, Vice-Chair Dela Cruz, and Members of the Committee:

I am opposed to the proposed increase in the General Excise Tax.

Every year, we hear calls for an increase in the General Excise Tax. Different reasons may be offered – long-term care for the elderly, more support for education, better programs to help the homeless, paying down the State’s unfunded liabilities, etc. Almost everyone has some particular program or cause that “needs” more funding. Many see a GE tax increase as the way to do it.

The fact is that Hawaii is already a high-tax state. There are different ways to look at the statistics: tax dollars per capita, percentage of total personal income paid in taxes, taxes as a percentage of gross state product, etc., but no matter which approach you use, our state taxes already put us near the top among the 50 states.

Raising already-high taxes would discourage new investment in Hawaii, hurt our economy and result in the loss of jobs. A tax increase sends the wrong message to the rest of the world. We want to project an image of Hawaii as a good place to do business – a tax increase says exactly the opposite.

Increasing the GE tax is particularly dangerous, because it is a tax on gross receipts, not net income. A business that is making little or no profit pays little or no income tax. In contrast, the GE tax is imposed on every dollar that the business takes in, even if there is no net profit after expenses are paid. Therefore, if we increase the GE tax, even businesses that are losing money, and struggling to keep their doors open, would have to pay higher taxes.

In addition, the GE tax is regressive, with a proportionately higher burden on lower-income individuals and families. When a family spends all of its income to pay rent and buy necessities such as food and clothing, the GE tax applies to all of that spending. If a family can afford to save some of its income, and not spend all of it, there is no immediate GE tax on the portion that goes into savings. Therefore, lower-income families pay a larger percentage of their total income in GE tax than higher-income families do. Increasing the tax would magnify this effect.

In fact, the GE tax may be the worst of all possible taxes to increase. Both the state income tax and the real property tax that funds county operations are deductible for federal income tax purposes – in effect, the federal government picks up a share of the taxpayer’s cost. If a taxpayer is in the 25% federal income tax bracket, an additional dollar of state income tax or county real property tax would have a net cost of 75 cents. For most taxpayers, that advantage does not apply to the GE tax. If we must have a tax increase – and I’m not advocating any tax increase – it makes more sense to increase a tax that the federal government subsidizes.

Last but not least, the idea that we can “export” part of the tax burden by collecting more GE tax from tourists is wishful thinking. Although tourists pay GE taxes, those taxes are part of the total cost of Hawaii as a destination. If we increase the price of a visit to Hawaii, that will inevitably affect our ability to attract visitors. Whether we like it or not, Hawaii is competing in a world-wide market; raising taxes makes Hawaii more expensive and therefore less competitive. There is no free lunch – we can’t solve our problems by asking people from the rest of the world to come here and pay more.

Some may say that our GE tax rate of “only 4%” is well below the sales tax rates in most other states. That comparison is misleading, however, because it’s an apples-to-oranges comparison – our Hawaii GE tax is very different from the typical sales tax found in other states.

In most states, the sales tax covers only the final retail sale of goods – it does not apply at the wholesale level, nor does it apply to services, rents, interest or other forms of income. In contrast, our GE tax does apply at the wholesale level, does apply to services, and does apply to rents, interest and other forms of income.

Our 4% rate may appear low, but a big chunk of the tax burden is hidden in the prices of goods and services. For example, suppose you buy a loaf of bread for \$3.00. The store adds 4% tax and charges you \$3.12, so the “visible” tax is twelve cents. In reality, however, the State is collecting a lot more than that. The \$3.00 price has to cover the store’s costs, which include the GE tax added on by the bakery when the store bought the bread at wholesale, the GE tax added on by the landlord when the store paid its rent, the GE tax added on by the seller when the store bought its shelves and display cases, and the GE tax paid by the store to a number of service providers, ranging from repair and building maintenance to accounting services. When you add



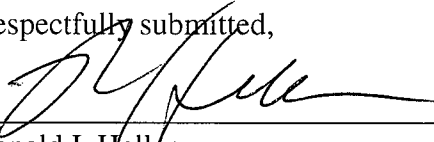
it all up, the State is eventually going to end up with a lot more than twelve cents out of the \$3.12 you paid.

In fact, our “4%” GE tax is equivalent to approximately an 11% sales tax – if we actually had a sales tax that worked like the typical mainland sales tax, the rate would have to be about 11% in order to generate the same tax revenue that our “4%” GE tax produces now. (This is based on a study done for the Tax Review Commission of the State of Hawaii.) If you compare apples to apples – instead of apples to oranges – then we effectively already have an 11% sales tax (and that’s before considering the extra tax on Oahu). A “one percentage point” increase could put us at the equivalent of about a 14% to 15% sales tax rate, measured on an apples-to-apples basis.

We need to stimulate economic growth and encourage investment in Hawaii. An increase in the GE tax would do just the opposite.

I urge you to reject any increase in the General Excise Tax.

Respectfully submitted,



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Ronald I. Heller

**From:** [Rose Giasolli](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 1:48:19 AM

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Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%. We don't need another negative for business. We are already known as one of the worse States to do business.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

Last year, Hawaii taxpayers paid almost \$7 billion in taxes. Also, the bill does not guarantee that the additional tax revenues will increase funding to the department of education. Lastly, the bill does not state what the \$780-\$850 million in additional taxes will accomplish or get in return for the additional funds.

SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Rose Giasolli  
773 Hawaii St  
Honolulu, HI 96817

**From:** [Russel Cheng](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:01:03 PM

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Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

Last year, Hawaii taxpayers paid almost \$7 billion in taxes. Also, the bill does not guarantee that the additional tax revenues will increase funding to the department of education. Lastly, the bill does not state what the \$780-\$850 million in additional taxes will accomplish or get in return for the additional funds.

SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Russel Cheng  
2800 Woodlawn Dr  
Honolulu, HI 96822

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [rhkwine@gmail.com](mailto:rhkwine@gmail.com)  
**Subject:** Submitted testimony for SB2599 on Feb 29, 2016 13:30PM  
**Date:** Sunday, February 28, 2016 3:37:05 PM

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**SB2599**

Submitted on: 2/28/2016

Testimony for WAM on Feb 29, 2016 13:30PM in Conference Room 211

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Ryan Kadota	Individual	Oppose	No

Comments: These increases will raise the General Excise Tax to over 6% on Oahu and over 5.5% on all other islands and could harm businesses and residents alike.

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](mailto:webmaster@capitol.hawaii.gov)

**From:** [Sylvia Young](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:09:58 PM

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Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

Last year, Hawaii taxpayers paid almost \$7 billion in taxes. Also, the bill does not guarantee that the additional tax revenues will increase funding to the department of education. Lastly, the bill does not state what the \$780-\$850 million in additional taxes will accomplish or get in return for the additional funds.

SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Sylvia Young  
2636 Pauoa Rd  
Honolulu, HI 96813

**From:** [Tuan Dole](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 2:02:09 PM

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Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

Last year, Hawaii taxpayers paid almost \$7 billion in taxes. Also, the bill does not guarantee that the additional tax revenues will increase funding to the department of education. Lastly, the bill does not state what the \$780-\$850 million in additional taxes will accomplish or get in return for the additional funds.

SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Tuan Dole  
420 Papaloa Rd  
Kapaa, HI 96746

**From:** [Wendy D'Innocenti](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 1:44:19 AM

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Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%.

I am self employed and a sole proprietor. I pay for advertising costs and have many other expenses associated with my profession. If this bill is passed it won't be economically prudent for me to continue as it will make more sense to work at a menial job at a fast food or retail store. This tax is not geared towards the rich. It effects everyone, it will collapse our economy and push our local young people away.

Mahalo,  
Wendy D'Innocenti  
307 Koko Isle Cir  
Honolulu, HI 96825

**From:** [Yancey Unequivocally](#)  
**To:** [WAM Testimony](#)  
**Subject:** I OPPOSE a 6% General Excise Tax!  
**Date:** Sunday, February 28, 2016 1:35:19 AM

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Dear Ways and Means Committee,

I am writing in opposition of SB 2599 and SB 2478. We do not want an increase to GET, raising it to 6%. I can barely afford my few employees as it is right now! I am a small business owner staying afloat.

I support the funding of public education and it receiving the necessary resources to accomplish its mission. However, should these bills pass, it will increase taxes for taxpayers in Hawaii by approximately \$780-\$850 million or, looking at it another way, will increase the general excise tax by 25%. I believe that this large tax increase could harm both business and residents.

Last year, Hawaii taxpayers paid almost \$7 billion in taxes. Also, the bill does not guarantee that the additional tax revenues will increase funding to the department of education. Lastly, the bill does not state what the \$780-\$850 million in additional taxes will accomplish or get in return for the additional funds.

SB 2478 will not only raise taxes and the cost of living, but will also severely damage the hundreds of jobs in the long-term care financial industry.

Again, I ask you to vote "No" on both bills, which will raise the GET to over 6% on Oahu and over 5.5% on all other islands. Thank you for your consideration and service to our state.

Mahalo,  
Yancey Unequivocally  
802 Punahou St  
Honolulu, HI 96826