

SB676

Measure Title: RELATING TO THE CAPITAL INFRASTRUCTURE TAX CREDIT.

Report Title: Capital Infrastructure Tax Credit; Kapalama Container Terminal Project; Displaced Tenants

Description: Increases the maximum amount of capital infrastructure tax credits that may be issued to a qualified infrastructure tenant in any taxable year. Allows any capital infrastructure tax credit in excess of the maximum amount to be applied to subsequent tax years.

Companion:

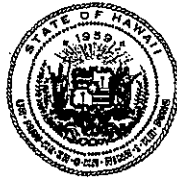
Package: None

Current Referral: EDT, WAM

Introducer(s): ESPERO, INOUE, NISHIHARA

DAVID Y. IGE
GOVERNOR

SHAN TSUTSUI
LT. GOVERNOR



MARIA E. ZIELINSKI
DIRECTOR OF TAXATION

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

To: The Honorable Glenn Wakai, Chair
and Members of the Senate Committee on Economic Development and
Technology

Date: Wednesday, February 18, 2015
Time: 2:46 P.M.
Place: Conference Room 016, State Capitol

From: Maria E. Zielinski, Director
Department of Taxation

Re: S.B. 676, Relating to Capital Infrastructure Tax credit

The Department of Taxation (Department) provides the following comments for your consideration regarding S.B. 676.

S.B. 676 increases the maximum amount of capital infrastructure tax credits that may be issued to a qualified infrastructure tenant in any taxable year from \$1.25 million per year to \$5 million per year. It also provides that if there are any capital infrastructure tax costs incurred which results in the credit generated being in excess of the annual maximum credit amount, the excess costs may be used to generate the credit in a subsequent tax year. The measure takes effect on July 1, 2015, and applies to taxable years beginning after December 31, 2014.

The bill redefines "capital infrastructure costs" under section 235-17.5, Hawaii Revised Statutes (HRS) to "means capital expenditures, as used in section 263 of the Internal Revenue Code and the regulations promulgated thereunder, or capital expenditures for real property and fixtures that are paid or incurred in connection with the displaced tenant's move of the tenant's current active trade or business to the tenant's new location; provided that the capital infrastructure costs shall not include amounts for which another credit is claimed under this chapter". The Department notes that this new definition vastly expands the types of costs which are eligible for the credit.

As it currently stands, the credit is based solely on expenditures to real property and fixtures attached to the real property. The new definition applies to all capital expenditures, and would include such things as computers, vehicles, trailers, machinery, floating docks, and the

like. This measure also amends the final provision in the definition of "capital infrastructure costs" to say that "capital infrastructure costs shall not include amounts for which another credit is claimed under this chapter". The Department is uncertain as to the intent or operation of this amendment and requests clarification.

Finally, the Department also notes that the provision which allows a qualified infrastructure tenant to incur costs and which result in a tax credit in excess of \$5,000,000 in any taxable year means that a taxpayer can substantially front load the costs, and claim the credit for those costs in subsequent years. It is not clear to the Department what happens if costs are generated which would cause the credit to extend beyond tax years ending December 31, 2019, the scheduled sunset for this credit. The Department believes that the measure be amended to explicitly provide that in no case may a tax credit be claimed under HRS section 235-17.5 for tax years beyond December 31, 2019, other than for tax credits that have already been claimed and properly carried over by a taxpayer.

Thank you for the opportunity to provide comments.

TAXBILLSERVICE

126 Queen Street, Suite 304

TAX FOUNDATION OF HAWAII

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: INCOME, Capital infrastructure tax credit

BILL NUMBER: SB 676

INTRODUCED BY: Espero, Inouye, Nishihara

BRIEF SUMMARY: Amends HRS section 235-17.5 to increase the amount of capital infrastructure tax credits that may be paid to a qualified infrastructure tenant from \$2.5 million to \$5 million during a taxable year. Any excess credit shall be applied to subsequent tax liability.

EFFECTIVE DATE: July 1, 2015; applicable to tax years beginning after December 31, 2014

STAFF COMMENTS: The legislature by Act 200, SLH 2014, allows investors who make an investment in a qualified infrastructure tenant displaced by the Kapalama terminal modernization project to claim a capital infrastructure tax credit equal to 50% of the capital infrastructure costs, up to \$2.5 million. This measure would increase the \$2.5 million limit to \$5.0 million.

Tax credits generally are designed to reduce the tax burdens of certain groups by refunding a portion of taxes paid on purchases of essential items and services. The capital infrastructure tax credit adopted last year provides financial assistance to displaced tenants, and it is, of course, arguable that financial assistance is justifiable given the circumstances. While this measure proposes to double the amount of credit that may be claimed, the fact remains, however, that this credit amounts to nothing more than a subsidy of state funds as there is no obvious undue burden of taxes. And as with any subsidy, this one needs to be paid for. Either government needs to shrink, or the cost of government must be borne by all other taxpayers who do not qualify for the subsidy.

Digested 2/17/15



Chamber *of* Commerce HAWAII
The Voice of Business

**Testimony to the Senate Committee on Economic Development and
Technology
Wednesday, February 18, 2015 at 2:46 P.M.
Conference Room 016, State Capitol**

**RE: SENATE BILL 676 RELATING TO THE CAPITAL INFRASTRUCTURE TAX
CREDIT**

Chair Wakai, Vice Chair Slom, and Members of the Committee:

The Chamber of Commerce of Hawaii ("The Chamber") **supports** SB 676, which increases the maximum amount of capital infrastructure tax credits that may be issued to a qualified infrastructure tenant in any taxable year and allows any capital infrastructure tax credit in excess of the maximum amount to be applied to subsequent tax years.

The Chamber is the largest business organization in Hawaii, 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 fully supports the bill's intent to provide aid to all tenants affected by the Kapalama container terminal project. These companies will have to invest tens of millions of dollars to move their companies and infrastructure. The aid offered in this bill does not only support tenants affected by the project, but also positively impacts maritime commerce in Hawaii.

Thank you for the opportunity to testify.

From: mailinglist@capitol.hawaii.gov
Sent: Saturday, February 14, 2015 12:13 PM
To: EDT Testimony
Cc: achung@navatekltd.com
Subject: Submitted testimony for SB676 on Feb 18, 2015 14:46PM

SB676

Submitted on: 2/14/2015

Testimony for EDT on Feb 18, 2015 14:46PM in Conference Room 016

Submitted By	Organization	Testifier Position	Present at Hearing
Ann Chung	Pacific Shipyards International/Navatek	Support	Yes

Comments: Aloha Chair Wakai, Vice Chair Slom and members of the committee: My name is Ann Chung and I represent Pacific Shipyards/Navatek Ltd. We are in FULL SUPPORT of SB676. The original bill was passed by the legislature in 2014 with the intent of supporting those waterfront tenants displaced by the State from the Kapalama Container Terminal by helping those tenants obtain financing for their move and buildout. The primary purpose of this year's bill is to clean up language to ensure proper administration of the law. Pacific Shipyards International (PSI) has operated a commercial ship repair facility in Honolulu Harbor since 1920 and our tax revenues and 200+ high-paying jobs are important to Hawaii's economy, maritime community, and port security. Hawaii's marine industry needs and desires PSI's drydock facility in Honolulu Harbor, the state's only drydocks capable of servicing inter-island cargo fleets. PSI provides essential drydocking capability for Hawaii at large capital and operating costs. We have already spent millions in the last 3 years to maintain and upgrade our two floating drydocks and on relocation planning and consultants. PSI is being forced by the State to move out of Pier 41 and relocate to Piers 24/25. We are going from an existing shipyard with 45,000 sq. ft of building space to Piers 24/25 which are essentially "bare land" or empty piers that require full infrastructure build-out. PSI will be financially unsustainable when forced to move without some support. There are no replacement companies and Hawaii-based vessels will be forced to go to the mainland for drydocking, significantly increasing costs to Hawaii taxpayers. We agree that the Kapalama Container Terminal project is critical to modernizing its commercial harbors and that completion of KCT will assure that harbor infrastructure is adequate to support sustained economic growth. But we agree that supporting those tenants displaced by the Kapalama Container Terminal project supports the growth of commerce in the State and supports maritime jobs. We also feel that it is prudent to support these displaced private tenants with the Capital Infrastructure Credit in light of state support of over \$24M provided for University of Hawaii-related tenants that have also been displaced by KCT, such as the UH Marine Center and the University of Hawaii School of Ocean and Earth Science and Technology (UH SOEST). Thank you for this opportunity to provide testimony. Mahalo

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Sent: Sunday, February 15, 2015 10:04 PM
To: EDT Testimony
Cc: iwood@pacificshipyards.com
Subject: *Submitted testimony for SB676 on Feb 18, 2015 14:46PM*

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Submitted By	Organization	Testifier Position	Present at Hearing
Iain Wood	Pacific Shipyards International	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Monday, February 16, 2015 4:34 PM
To: EDT Testimony
Cc: fmoore@hsimechanical.com
Subject: *Submitted testimony for SB676 on Feb 18, 2015 14:46PM*

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Submitted on: 2/16/2015

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Submitted By	Organization	Testifier Position	Present at Hearing
Fred Moore	Individual	Support	No

Comments:

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Cc: tzangle@navatekltd.com
Subject: Submitted testimony for SB676 on Feb 18, 2015 14:46PM

SB676

Submitted on: 2/17/2015

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

Comments: I strongly support sb676

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Subject: *Submitted testimony for SB676 on Feb 18, 2015 14:46PM*

SB676

Submitted on: 2/17/2015

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Submitted By	Organization	Testifier Position	Present at Hearing
William Foster	navatek ltd.	Support	No

Comments:

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Cc: zheshiki@navatekltd.com
Subject: *Submitted testimony for SB676 on Feb 18, 2015 14:46PM*

SB676

Submitted on: 2/17/2015

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Submitted By	Organization	Testifier Position	Present at Hearing
Zensho Heshiki	Navatek	Support	No

Comments:

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To: EDT Testimony
Cc: mitchel@navatekltd.com
Subject: Submitted testimony for SB676 on Feb 18, 2015 14:46PM

SB676

Submitted on: 2/17/2015

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Submitted By	Organization	Testifier Position	Present at Hearing
Mitchel Kagawa	Individual	Support	No

Comments: I Strongly support SB676!

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Sent: Friday, February 13, 2015 5:37 PM
To: EDT Testimony
Cc: gjohnson@navatekltd.com
Subject: Submitted testimony for SB676 on Feb 18, 2015 14:46PM

SB676

Submitted on: 2/13/2015

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

Comments: I strongly Support Bill #SB6767

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Cc: bnakaoka@pacificshipyards.com
Subject: Submitted testimony for SB676 on Feb 18, 2015 14:46PM

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

Comments: I strongly support SB676

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Submitted By	Organization	Testifier Position	Present at Hearing
Patti Nishida	Individual	Support	No

Comments:

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To: EDT Testimony
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Submitted By	Organization	Testifier Position	Present at Hearing
Debra Hirata	Individual	Support	No

Comments:

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

Comments: I strongly support bill #SB676

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Sent: Tuesday, February 17, 2015 9:38 AM
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Submitted By	Organization	Testifier Position	Present at Hearing
Kaleo Chun	Individual	Support	No

Comments:

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

Comments:

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

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Cc: vnagahiro@lava.net
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Submitted By	Organization	Testifier Position	Present at Hearing
vicki nagahiro	Individual	Support	No

Comments:

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Submitted By	Organization	Testifier Position	Present at Hearing
Joyce Imura	Individual	Support	No

Comments:

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Submitted By	Organization	Testifier Position	Present at Hearing
JULIE C. M. NINOMOTO	Individual	Support	No

Comments: I strongly support Bill #676

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Submitted By	Organization	Testifier Position	Present at Hearing
Clayton Murobayashi	Individual	Support	No

Comments:

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

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V.

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

Comments:

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

Comments:

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

Comments:

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Submitted By	Organization	Testifier Position	Present at Hearing
Charlie Field	Individual	Support	No

Comments:

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

Comments:

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

Comments:

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

Comments: I strongly support bill SB676.

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Submitted By	Organization	Testifier Position	Present at Hearing
Kacey Lock	Individual	Support	No

Comments:

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SB676

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Submitted By	Organization	Testifier Position	Present at Hearing
Susan Matsuura	Individual	Support	No

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