

# HB1172 HD1

Measure Title: RELATING TO RESEARCH ACTIVITIES.

Report Title: Tax Credit; Research Activities

Description: Provides that, notwithstanding the provisions of the Internal Revenue Code to the contrary, the amount of the state tax credit for research activities shall be calculated based on all qualified research expenses for the taxable year instead of on the increase of expenses over past years. (HB1172 HD1)

Companion:

Package: None

Current Referral: EDT, WAM

Introducer(s): NISHIMOTO

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

Date: Wednesday, March 25, 2015  
Time: 2:45 P.M.  
Place: Conference Room 016, State Capitol

From: Maria E. Zielinski, Director  
Department of Taxation

Re: H.B. 1172, H.D. 1, Relating to Research Activities

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

H.B. 1172 provides that sections 41 and 280C(c) of the Internal Revenue Code (IRC) shall be relied upon for calculating the State Tax Credit for Research Activities (TCRA), except that references to the base amount shall not apply and tax credit may be taken without regard to the amount of expenses incurred for previous years. The measure applies to taxable years beginning after December 31, 2014, and has a defective effective date of July 1, 2030.

It should be noted that the State TCRA is a refundable credit, making it far more generous than the federal TCRA, which is a non refundable credit. The refund aspect of the credit makes it far more enticing for taxpayers to stretch the credit by including non-eligible expenses, making this credit especially vulnerable to wrongful claims and abuse.

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

For example, when the federal TCRA and the State TCRA were not in sync under Act 221, Session Laws of Hawaii 2000, the Department expended considerable audit resources to determine whether taxpayer claims for the TCRA were justified. Because the Hawaii TCRA is a refundable credit, the tendency is for taxpayers to become very aggressive in their approach

as to their activities so that the expenditures fall within the parameters of the tax credit.

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

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

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

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

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

Thank you for the opportunity to provide comments.

Written Statement of  
**ROBBIE MELTON**  
**Executive Director & CEO**  
High Technology Development Corporation  
before the  
**SENATE COMMITTEE ON ECONOMIC DEVELOPMENT AND TECHNOLOGY**  
Wednesday, March 25, 2015  
2:45 p.m.  
State Capitol, Conference Room 16  
In consideration of

**HB1172 HD1 RELATING TO RESEARCH ACTIVITIES.**

Chair Wakai, Vice Chair Slom, and Members of the Committee on Economic Development and Technology.

The High Technology Development Corporation (HTDC) **supports** HB 1172 HD1 which allows for a credit for all qualified research expenses without regard to the amount of expenses for previous years.

HB1172 HD1 proposes to expand the R&D tax credit to include all of a company's R&D expenditure in the State. In 2013, ten companies claimed the current credit and completed the required survey. They reported an aggregated expenditure of \$25.7 million in research activities in Hawaii. Among those, \$17.3 million (67.2%) were eligible for the research tax credit, and a total of \$1.1 million was reported as tax credit in the State of Hawaii. Significantly, over 75% of the 280 full time employees earned over \$60,000 and 35% earned over \$100,000. Expanding the credit would provide greater support to these companies and allow other companies to participate.

As part of HTDC's vision to create 80,000 new innovation jobs in Hawaii earning \$80,000 or more by 2030, HTDC is supportive of policies that extend benefits and incentives to R&D companies that are moving toward commercialization. The tax credit, as one part of a comprehensive economic development policy supporting innovation, can be effective. HTDC defers to the appropriate departments regarding the budget impact and administration of the credit.

Thank you for the opportunity to offer these comments.



Chamber of Commerce HAWAII  
*The Voice of Business*

**Testimony to the Senate Committee on Economic Development and  
Technology**

**Wednesday, March 25, 2015 at 2:45 P.M.  
Conference Room 016, State Capitol**

**RE: HOUSE BILL 1172 HD1 RELATING TO RESEARCH ACTIVITIES**

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

The Chamber of Commerce Hawaii ("The Chamber") **supports** HB 1172 HD1, which provides that, notwithstanding the provisions of the Internal Revenue Code to the contrary, the amount of the state tax credit for research activities shall be calculated based on all qualified research expenses for the taxable year instead of on the increase of expenses over past years.

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.

This bill provides crucial support to research and development companies within the state. The credit would provide more incentive for research and development companies to expend their resources within the state of Hawaii. HB 1172 HD1 would boost the state's economy and provide further support to the development of Hawaii's innovation industry.

Thank you for the opportunity to testify.

**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 24, 2015 1:04 PM  
**To:** EDT Testimony  
**Cc:** sloui@navships.com  
**Subject:** \*Submitted testimony for HB1172 on Mar 25, 2015 14:45PM\*

**HB1172**

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

Comments:

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Michael

**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 24, 2015 1:08 PM  
**To:** EDT Testimony  
**Cc:** achung@navatekltd.com  
**Subject:** Submitted testimony for HB1172 on Mar 25, 2015 14:45PM

**HB1172**

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

Comments: Aloha Chair Wakai, Vice Chair Slom, and members of the Economic Development and Technology Committee: I am Ann Chung, representing Navatek, a research and development company for military and commercial applications. We strongly support HB1172. The R&D credit is based on qualified expenses SPENT IN THE STATE OF HAWAII. Supporting this credit incentivizes R&D companies to spend monies on wages, materials and subcontractors IN THE STATE OF HAWAII. With major reductions in military funding, the R&D credit is very important to the success of our local R&D companies. We recognize that the legislature has been very supportive of the technology industry in the past and continues to recognize the importance of Hawaii's innovation industries to our economy. This bill will support building the R&D industry in Hawaii.

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 24, 2015 1:01 PM  
**To:** EDT Testimony  
**Cc:** zheshiki@navatekltd.com  
**Subject:** Submitted testimony for HB1172 on Mar 25, 2015 14:45PM

**HB1172**

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

Comments: I strongly support HB1172.

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 24, 2015 12:53 PM  
**To:** EDT Testimony  
**Cc:** samanthaszafraneck@gmail.com  
**Subject:** \*Submitted testimony for HB1172 on Mar 25, 2015 14:45PM\*

**HB1172**

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

Submitted By	Organization	Testifier Position	Present at Hearing
Samantha Szafraneck	Navatek, Ltd.	Support	No

Comments:

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Written Statement of Duke J. Hartman  
before the  
**COMMITTEE ON ECONOMIC DEVELOPMENT AND TECHNOLOGY**  
March 25, 2015  
2:45 p.m.  
State Capitol, Conference Room 016  
In Support of  
**HB1172 RELATING TO TECHNOLOGY**

TO: Honorable Chair Glenn Wakai, Vice-Chair Sam Slom and Members of the Committee.

FROM: Duke J. Hartman, Vice President, Makai Ocean Engineering, Inc.

RE: Testimony in Support of HB1172

Thank you for the opportunity to submit testimony in **STRONG SUPPORT** of **HB1172**.

Makai Ocean Engineering, Inc. is a locally-owned and operated technology company based in Hawaii for over 40 years and an active participant in federal R&D work. It has earned over \$50 million dollars over the last 12 years for technology exports resulting from its R&D, and was awarded the Exporter of the Year by Governor Linda Lingle in 2003. Major products are the world's #1 subsea cable installation software and the world's largest Ocean Thermal power plant, in Kailua-Kona. Clients include the largest defense and energy companies in the world, such as Lockheed Martin.

Makai would be able to expand its operations and increase investment in R&D in Hawaii if HB1172 were passed. This would open up the possibility of more award-winning technology exports. The current R&D tax credit disadvantages the long-term stalwarts of R&D in the state such as Makai. HB1172 provides more incentive for an increased investment in new R&D technologies from our investors.

This is why we **STRONGLY SUPPORT HB1069**. Not only would it expand our highly successful tech industry, it would provide highly-skilled professional jobs in the +\$70k range for our keiki here at home.

# TAX FOUNDATION OF HAWAII

126 Queen Street, Suite 304

Honolulu, Hawaii 96813 Tel. 536-4587

**SUBJECT:** INCOME, Tax credit for research activities

**BILL NUMBER:** HB 1172, HD-1

**INTRODUCED BY:** House Committee on Finance

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

**EFFECTIVE DATE:** July 1, 2030; applicable to tax years beginning after December 31, 2014

**STAFF COMMENTS:** The legislature by Act 270, SLH 2013, reestablished the income tax credit for qualified research activities that expired on 12/31/10. The prior version of that law, under Act 221, SLH 2001, offered a credit for qualified research activities that was a flat percentage of qualified research expenses in Hawaii without regard to the federal base amount (the federal credit is supposed to be an incentive to increase research activities, so the federal credit is based on incremental research expenses). When Act 270 brought the credit back, it did so as an incremental credit, similar to the federal credit. The proposed measure brings the Act 221 version of the research credit back, so all qualified research expenses in Hawaii (the restriction to Hawaii is not in the bill, but is in section 235-110.91(f) in the existing law) would be eligible for the credit regardless of any base amount. This change could result in a drain of the state’s financial resources.

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

Digested 3/23/15

**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 24, 2015 2:30 PM  
**To:** EDT Testimony  
**Cc:** kweatherly@navatekltd.com  
**Subject:** \*Submitted testimony for HB1172 on Mar 25, 2015 14:45PM\*

**HB1172**

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

Submitted By	Organization	Testifier Position	Present at Hearing
Keith Weatherly	Individual	Support	No

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 24, 2015 2:10 PM  
**To:** EDT Testimony  
**Cc:** eschiff5@gmail.com  
**Subject:** Submitted testimony for HB1172 on Mar 25, 2015 14:45PM

**HB1172**

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

Comments: I strongly support HB1172.

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 24, 2015 2:01 PM  
**To:** EDT Testimony  
**Cc:** alan.hayashi@baesystems.com  
**Subject:** Submitted testimony for HB1172 on Mar 25, 2015 14:45PM

**HB1172**

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

Comments: Research and Development is a risky business with big rewards if successful. Why should the government be in the R&D business...because it is a clean industry, employing "smart" people, with high paying jobs that contribute to the economy. The multiplier of jobs is 5 to 1 per Univ. of California Berkeley study. Hawaii needs to diversify it's economic base and this is the best industry to do it. Technology R&D promotes STEM education and all it's benefits. We need to have jobs for our smart kids to be employed in Hawaii. I strongly support legislation that encourages the technology R&D industry to grow. Please pass this, or a similar measure. Thank you for the opportunity to testify.  
Aloha.

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 24, 2015 1:59 PM  
**To:** EDT Testimony  
**Cc:** ksmith@pacificshipyards.com  
**Subject:** \*Submitted testimony for HB1172 on Mar 25, 2015 14:45PM\*

**HB1172**

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 24, 2015 1:57 PM  
**To:** EDT Testimony  
**Cc:** iwood@pacificshipyards.com  
**Subject:** \*Submitted testimony for HB1172 on Mar 25, 2015 14:45PM\*

**HB1172**

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

**Comments:**

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 24, 2015 1:55 PM  
**To:** EDT Testimony  
**Cc:** gfukushima@pacificshipyards.com  
**Subject:** Submitted testimony for HB1172 on Mar 25, 2015 14:45PM

**HB1172**

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

Submitted By	Organization	Testifier Position	Present at Hearing
Gene Fukushima	Individual	Support	No

Comments: I Strongly support HB1172.

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**From:** mailinglist@capitol.hawaii.gov  
**Content:** Tuesday, March 24, 2015 1:54 PM  
**To:** EDT Testimony  
**Cc:** wdaniczyk@gmail.com  
**Subject:** Submitted testimony for HB1172 on Mar 25, 2015 14:45PM

**HB1172:**

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

Comments: I strongly support HB1172.

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 24, 2015 1:45 PM  
**To:** EDT Testimony  
**Cc:** sfleming@pacificshipyards.com  
**Subject:** \*Submitted testimony for HB1172 on Mar 25, 2015 14:45PM\*

**HB1172**

Submitted on: 3/24/2015  
Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

**Comments:**

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**To:** EDT Testimony  
**Cc:** rcardano@pacificshipyards.com  
**Subject:** \*Submitted testimony for HB1172 on Mar 25, 2015 14:45PM\*

**HB1172**

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Ruby Cardano	Individual	Support	No

**Comments:**

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 24, 2015 1:44 PM  
**To:** EDT Testimony  
**Cc:** nengebretson@pacificshipyards.com  
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**HB1172**

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 24, 2015 1:43 PM  
**To:** EDT Testimony  
**Cc:** mmiller@pacificshipyards.com  
**Subject:** \*Submitted testimony for HB1172 on Mar 25, 2015 14:45PM\*

**HB1172**

Submitted on: 3/24/2015

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

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 24, 2015 1:43 PM  
**To:** EDT Testimony  
**Cc:** kkomori@lava.net  
**Subject:** Submitted testimony for HB1172 on Mar 25, 2015 14:45PM

**HB1172**

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Karen Komori	Individual	Support	No

Comments: I strongly support bill HB1172.

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**Sent:** Tuesday, March 24, 2015 1:42 PM  
**To:** EDT Testimony  
**Cc:** mdavies@pacificshipyards.com  
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**HB1172**

Submitted on: 3/24/2015

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

Comments:

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**To:** EDT Testimony  
**Cc:** lsdimaya@pacificshipyards.com  
**Subject:** \*Submitted testimony for HB1172 on Mar 25, 2015 14:45PM\*

**HB1172**

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<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Leilani Sebastian-Dimaya	Individual	Support	No

**Comments:**

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V.  

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**From:** mailinglist@capitol.hawaii.gov  
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**To:** EDT Testimony  
**Cc:** lbishop@pacificshipyards.com  
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**HB1172**

Submitted on: 3/24/2015

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

**Comments:**

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 24, 2015 1:40 PM  
**To:** EDT Testimony  
**Cc:** jpuletasi@pacificshipyards.com  
**Subject:** \*Submitted testimony for HB1172 on Mar 25, 2015 14:45PM\*

**HB1172**

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

## Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 24, 2015 1:39 PM  
**To:** EDT Testimony  
**Cc:** jfrost@pacificshipyards.com  
**Subject:** \*Submitted testimony for HB1172 on Mar 25, 2015 14:45PM\*

**HB1172**

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 24, 2015 1:38 PM  
**To:** EDT Testimony  
**Cc:** jmorris@oceanit.com  
**Subject:** Submitted testimony for HB1172 on Mar 25, 2015 14:45PM  
**Attachments:** Testimony HB1172 EDT Oceanit.pdf

**HB1172**

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

Submitted By	Organization	Testifier Position	Present at Hearing
Patrick K. Sullivan	Oceanit Laboratories, Inc.	Support	No

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 24, 2015 1:38 PM  
**To:** EDT Testimony  
**Cc:** hcabral@pacificshipyards.com  
**Subject:** \*Submitted testimony for HB1172 on Mar 25, 2015 14:45PM\*

**HB1172**

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 24, 2015 1:37 PM  
**To:** EDT Testimony  
**Cc:** bhare@pacificshipyards.com  
**Subject:** \*Submitted testimony for HB1172 on Mar 25, 2015 14:45PM\*

**HB1172**

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Bobby Hare	Individual	Support	No

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 24, 2015 1:36 PM  
**To:** EDT Testimony  
**Cc:** dbarbadillo@pacificshipyards.com  
**Subject:** \*Submitted testimony for HB1172 on Mar 25, 2015 14:45PM\*

**HB1172**

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

Submitted By	Organization	Testifier Position	Present at Hearing
derek Barbadillo	Individual	Support	No

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 24, 2015 1:35 PM  
**To:** EDT Testimony  
**Cc:** dcurtis@pacificshipyards.com  
**Subject:** \*Submitted testimony for HB1172 on Mar 25, 2015 14:45PM\*

**HB1172**

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Douglas Curtis	Individual	Support	No

**Comments:**

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 24, 2015 1:35 PM  
**To:** EDT Testimony  
**Cc:** mitchel@navatekltd.com  
**Subject:** Submitted testimony for HB1172 on Mar 25, 2015 14:45PM

**HB1172**

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

Comments: I Strongly support HB1172!

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 24, 2015 1:34 PM  
**To:** EDT Testimony  
**Cc:** rroldan@lava.net  
**Subject:** \*Submitted testimony for HB1172 on Mar 25, 2015 14:45PM\*

**HB1172**

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

Submitted By	Organization	Testifier Position	Present at Hearing
rena roldan	Individual	Support	No

**Comments:**

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 24, 2015 1:33 PM  
**To:** EDT Testimony  
**Cc:** gary@navatekltd.com  
**Subject:** Submitted testimony for HB1172 on Mar 25, 2015 14:45PM

**HB1172**

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Gary Shimosono	Individual	Support	No

Comments: I strongly support HB1172

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 24, 2015 1:29 PM  
**To:** EDT Testimony  
**Cc:** cfield@navatekltd.com  
**Subject:** \*Submitted testimony for HB1172 on Mar 25, 2015 14:45PM\*

**HB1172**

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 24, 2015 1:25 PM  
**To:** EDT Testimony  
**Cc:** vnagahiro@lava.net  
**Subject:** \*Submitted testimony for HB1172 on Mar 25, 2015 14:45PM\*

**HB1172**

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
vicki nagahiro	Individual	Support	No

**Comments:**

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 24, 2015 1:23 PM  
**To:** EDT Testimony  
**Cc:** staketa@lava.net  
**Subject:** \*Submitted testimony for HB1172 on Mar 25, 2015 14:45PM\*

**HB1172**

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Sandra Taketa	Individual	Support	No

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 24, 2015 1:11 PM  
**To:** EDT Testimony  
**Cc:** cbradley@navatekltd.com  
**Subject:** \*Submitted testimony for HB1172 on Mar 25, 2015 14:45PM\*

**HB1172**

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

**Comments:**

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 24, 2015 1:09 PM  
**To:** EDT Testimony  
**Cc:** pnishida@lava.net  
**Subject:** \*Submitted testimony for HB1172 on Mar 25, 2015 14:45PM\*

**HB1172**

Submitted on: 3/24/2015  
Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

**Comments:**

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 24, 2015 1:07 PM  
**To:** EDT Testimony  
**Cc:** jkmayeda@lava.net  
**Subject:** \*Submitted testimony for HB1172 on Mar 25, 2015 14:45PM\*

**HB1172**

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

Submitted By	Organization	Testifier Position	Present at Hearing
Jamie Mayeda	Individual	Support	No

**Comments:**

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wake:1 11:1

**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 24, 2015 1:06 PM  
**To:** EDT Testimony  
**Cc:** bdelacruz@lava.net  
**Subject:** \*Submitted testimony for HB1172 on Mar 25, 2015 14:45PM\*

**HB1172**

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

**Comments:**

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 24, 2015 1:04 PM  
**To:** EDT Testimony  
**Cc:** tjpeltzer@hawaii.rr.com  
**Subject:** Submitted testimony for HB1172 on Mar 25, 2015 14:45PM

**HB1172**

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Todd Peltzer	Individual	Support	No

Comments: I strongly support bill HB1172.

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**Sent:** Tuesday, March 24, 2015 1:04 PM  
**To:** EDT Testimony  
**Cc:** awhite@navatekltd.com  
**Subject:** Submitted testimony for HB1172 on Mar 25, 2015 14:45PM

**HB1172**

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Audra White	Individual	Support	No

Comments: I strongly support HB1172.

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 24, 2015 1:02 PM  
**To:** EDT Testimony  
**Cc:** kchun@lava.net  
**Subject:** \*Submitted testimony for HB1172 on Mar 25, 2015 14:45PM\*

**HB1172**

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

Submitted By	Organization	Testifier Position	Present at Hearing
Kaleo Chun	Individual	Support	No

Comments:

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**Sent:** Tuesday, March 24, 2015 1:01 PM  
**To:** EDT Testimony  
**Cc:** jninomoto@lava.net  
**Subject:** Submitted testimony for HB1172 on Mar 25, 2015 14:45PM

**HB1172**

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

Comments: I STRONGLY SUPPORT HB1172

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 24, 2015 1:01 PM  
**To:** EDT Testimony  
**Cc:** hykim@navatekltd.com  
**Subject:** \*Submitted testimony for HB1172 on Mar 25, 2015 14:45PM\*

**HB1172**

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 24, 2015 1:01 PM  
**To:** EDT Testimony  
**Cc:** troy@navatekltd.com  
**Subject:** \*Submitted testimony for HB1172 on Mar 25, 2015 14:45PM\*

**HB1172**

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

**Comments:**

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 24, 2015 12:58 PM  
**To:** EDT Testimony  
**Cc:** clayton@unitekhawaii.com  
**Subject:** \*Submitted testimony for HB1172 on Mar 25, 2015 14:45PM\*

**HB1172**

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

## Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 24, 2015 12:57 PM  
**To:** EDT Testimony  
**Cc:** klock@navatekltd.com  
**Subject:** \*Submitted testimony for HB1172 on Mar 25, 2015 14:45PM\*

**HB1172**

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

**Comments:**

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 24, 2015 12:55 PM  
**To:** EDT Testimony  
**Cc:** syamashita@navatekltd.com  
**Subject:** Submitted testimony for HB1172 on Mar 25, 2015 14:45PM

**HB1172**

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Scott Yamashita	Individual	Support	No

Comments: Strongly support HB1172

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**Sent:** Tuesday, March 24, 2015 12:54 PM  
**To:** EDT Testimony  
**Cc:** bcuneo@navatekltd.com  
**Subject:** \*Submitted testimony for HB1172 on Mar 25, 2015 14:45PM\*

**HB1172**

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

Comments:

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, March 24, 2015 12:54 PM  
**To:** EDT Testimony  
**Cc:** smatsuura@navatekltd.com  
**Subject:** \*Submitted testimony for HB1172 on Mar 25, 2015 14:45PM\*

**HB1172**

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

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

## Comments:

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**Sent:** Tuesday, March 24, 2015 12:53 PM  
**To:** EDT Testimony  
**Cc:** bkays@navatekltd.com  
**Subject:** \*Submitted testimony for HB1172 on Mar 25, 2015 14:45PM\*

**HB1172**

Submitted on: 3/24/2015

Testimony for EDT on Mar 25, 2015 14:45PM in Conference Room 016

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Brian Kays	Individual	Support	No

**Comments:**

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