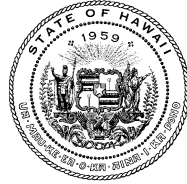


DAVID Y. IGE
GOVERNOR

SHAN TSUTSUI
LT. GOVERNOR



STATE OF HAWAII
DEPARTMENT OF TAXATION
P.O. BOX 259
HONOLULU, HAWAII 96809
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MARIA E. ZIELINSKI
DIRECTOR OF TAXATION

DAMIEN A. ELEFANTE
DEPUTY DIRECTOR

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

Date: Tuesday, March 28, 2017
Time: 9:30 A.M.
Place: Conference Room 211, State Capitol

From: Maria E. Zielinski, Director
Department of Taxation

H.B. 591, H.D. 1, S.D. 1, Relating to the Capital Infrastructure Tax Credit

The Department of Taxation (Department) appreciates the intent of H.B. 591, H.D. 1 S.D. 1, and provides the following comments for your consideration.

H.B. 591, H.D. 1 S.D.1 does the following:

- Doubles the amount of credit per taxable year;
- Redefines “capital infrastructure costs” to include structures, machinery, equipment, and capital assets;
- Provides that costs, which cannot be used in any tax year due to the credit cap, such costs may carry over to the following years until exhausted;
- Allows a qualified infrastructure tenant to create Special Purpose Entity (SPE);
- Adds as an event of recapture any qualified infrastructure tenant who fails to relocate within 90 days after executing a lease with the Department of Transportation; and
- Adds a taxpayer reporting requirement.

The Senate Committee on Transportation and Energy amended the measure by adding the following provision into S.D. 1:

- The qualified infrastructure tenant together with all special purpose entities shall not claim any credit in any one year that exceeds \$2,500,000;
- The distribution and share of the tax credit for a partnership may be determined notwithstanding section 706(d) of the Internal Revenue Code, in addition to section 704;
- Taxpayers that claim the credit must submit the amount of the eligible costs and the name of the qualified infrastructure tenant incurring the costs to the Department within ninety days of the end of the calendar year; and

- Providing a penalty for failure of a qualified taxpayer to report that information to the Department.

S.D. 1 has a defective effective date of July 1, 2038, but would otherwise apply to taxable years beginning after December 31, 2016.

The Department first notes that this measure doubles the maximum amount of capital infrastructure tax credit from \$1.25 million per year to \$2.5 million per year. Under current law, the credit is set at 50% of the capital infrastructure costs, up to a maximum of \$2.5 million of costs paid or incurred during the taxable year. This measure eliminates the reference to costs and simply sets the credit cap at \$2.5 million.

Second, this measure redefines "capital infrastructure costs" under section 235-17.5, Hawaii Revised Statutes (HRS), to include every capital asset purchased by the business, thereby vastly expanding the types of property eligible for the credit. This is very important because this measure now allows a taxpayer to front load all costs in the early years, and still be able to claim the credit in subsequent years.

Third, the Department notes that under current law, a qualified infrastructure tenant already has the ability to create as many SPEs as it deems necessary for the purpose of raising capital; therefore, it is not necessary to include such language specifically in this measure.

Fourth, with respect to the penalty in subsection (i), the Department notes that the Senate Committee on Transportation and Energy may have misunderstood the Department's suggestion as the Department was not suggesting that this information be provided to it. Since the Department will be receiving the credit form and tax return from the taxpayer, it does not need the information required by this provision separately.

As currently written in S.D. 1, it is unclear as to when the penalty is imposed. The provision states in pertinent part that "[i]f the taxpayer continues to fail to provide the information, the taxpayer shall be subject to a penalty ...". The provision could be read to impose the penalty immediately after the ninety day period has run or some other time after that, and the taxpayer has still not provided the information.

In order to address these issues, the Department suggest amending subsection (i) as follows:

(i) Any taxpayer claiming a tax credit under this section shall, within ninety days of the end of the calendar year in which costs for which the credit is properly claimable, submit the following information to the legislature:

- (1) The amount of the eligible costs for that year for which the tax credit may be claimed; and
- (2) The qualified infrastructure tenant incurring the costs.

Failure to timely submit the information shall result in a penalty of \$5,000 per month or fraction thereof that the failure continues, not to exceed \$25,000.

As a technical point, the Department notes that Standing Committee Report No. 988 on S.D. 1 is not consistent with subsection (i) as written in S.D. 1. That Report says that the measure was amended to require that the credit be claimed within ninety days of the end of the calendar year. However, S.D. 1 does not amend the deadline by which the credit must be claimed. As discussed above, S.D. 1 amends subsection (i) in regards to reporting certain information to the Department.

Fifth, the Department has concerns in regards to non-conformity to section 706(d) of Internal Revenue Code (IRC). Individual partners, and not the partnership itself, report the partnership's income, loss, credits, and other tax attributes. When one or more partners' interests in the partnership changes during the tax year, whether in whole or in part, IRC section 706(d) requires the partnership to allocate these tax items to those partners whose interests change by taking into account the changes.

Partnership tax allocations generally must follow economic allocations, based on all of the circumstances. Final Income Tax Treasury Regulations (Regulations) interpreting the requirements of IRC section 706(d) were issued August 3, 2015. In particular, Regulations section 1.706-4 contains rules to provide administrative convenience for partnerships in determining the partners' distributive share of partnership tax items that apply when a partner's interest in a partnership varies during the tax year, including by entry of a new partner. The Regulations contain a 10-step process for making allocations in the case of varying interests and provide various safe harbor provisions. These Regulations are intended to provide flexibility to the partnership by permitting the partnership to control decisions of methods, conventions, and how extraordinary items are treated. Thus, under existing law, a partnership can already balance competing concerns of costs and administrative burdens when determining which method and conventions it will apply.

Non-conformity will permit a partnership to allocate the credit without regards to when the costs were incurred and when a person became a partner. For example, suppose a calendar year partnership admits a new partner on December 31. This measure would allow the partnership to allocate the credit to that new partner, even though the expenditures which qualify for the credit were expended at a time on which the person was not even a partner.

Finally, if the Committee wishes to advance this measure, the Department notes that it is able to implement the measure for taxable years beginning after December 31, 2016 because it is a modification of an existing credit, which will only require form and instruction changes.

Thank you for the opportunity to provide comments.



**Testimony to the Senate Committee on Ways and Means
Tuesday, March 28, 2017 at 9:30 A.M.
Conference Room 211, State Capitol**

**RE: HOUSE BILL 591 HD1 SD1 RELATING TO THE
CAPITAL INFRASTRUCTURE TAX CREDIT**

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

The Chamber of Commerce Hawaii ("The Chamber") **supports** HB 591 HD1 SD1, which includes structures, machinery, equipment, and capital assets in the definition of capital infrastructure costs for the Capital Infrastructure Tax Credit; sets cap on credit per taxable year per qualified infrastructure tenant; specifies that excess tax credits may be carried forward; recaptures credit if qualified infrastructure tenant fails to relocate within a certain period of time after executing a lease with the Department of Transportation; specifies taxpayer reporting requirements; provides penalties for failure to report information.

The Chamber is Hawaii's leading statewide business advocacy organization, representing about 1,600+ 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 original bill was passed in 2014 with the intent to help displaced waterfront tenants from the Kapalama Container Terminal site secure financing to move and build out. Some tenants are being forced by the State to move out of Pier 41 and relocate to other State-owned lands that are essentially "bare lands" or empty piers that require full infrastructure build-out including sewers, electrical, parking, and other site improvements. These displaced tenants have had major disruptions and negative impacts to current operations due to the projected move and have spent millions of dollars on relocation planning and consultants. The proposed changes to the definition of capital infrastructure costs will enable tenants to enlist the credit as originally intended by the legislature.

This bill supports the growth of commerce in the State and supports maritime jobs. This credit helps displaced tenants raise financing and improve state-owned lands from which the State will also receive significant lease rents.

Thank you for the opportunity to testify.

TAX FOUNDATION OF HAWAII

126 Queen Street, Suite 304

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: INCOME, Increase Capital Infrastructure Tax Credit

BILL NUMBER: HB 591, SD-1

INTRODUCED BY: Senate Committee on Transportation and Energy

EXECUTIVE SUMMARY: This measure doubles the annual credit limit, and substantially expands the definition of creditable costs to include machinery, equipment, and other personal property. The credit as originally enacted was awarded for costs of real property infrastructure, and that credit was justifiable because the State would ultimately own that infrastructure. The justification is much less apparent with tangible personal property because the tenant, rather than the State, will own it and will be able to remove it at will.

SYNOPSIS: Amends HRS section 235-17.5 to allow structures, machinery, equipment, or capital assets within Honolulu harbor to be included as “capital infrastructure costs” which trigger the credit. Excludes from such costs “amounts for which another credit is claimed or any amounts received in any form from the State.”

Provides that the credit maximum is \$2,500,000 per qualified infrastructure tenant per taxable year. Provides that if the capital infrastructure costs paid or incurred by a tenant results in a tax credit more than \$2,500,000, the excess capital infrastructure costs shall be applied to a subsequent tax year until exhausted for generation of the credit.

Allows a qualified infrastructure tenant to form a special purpose entity to raise investor capital and claim the credit on behalf of the qualified infrastructure tenant. The qualified infrastructure tenant, together with all special purpose entities, shall not claim any credit in any one year that exceeds \$2,500,000. For entities taxed as a partnership, credit shall be determined at the entity level, but distribution and share of the credit may be determined notwithstanding sections 704 or 706(d), IRC.

Provides that the credit may be recaptured if (1) within three years, (A) the qualified infrastructure tenant fails to continue the line of business it conducted as of July 1, 2014, or (B) the interest in the qualified infrastructure tenant, whether in whole or in part, has been sold, exchanged, withdrawn, or otherwise disposed of by the taxpayer claiming a credit under this section; or (2) the tenant fails to relocate within 90 days of the execution of a lease.

Requires any taxpayer claiming a tax credit within 90 days of the end of the taxable year in which the credit is claimed, shall submit the following information to the legislature: (1) the amount of the eligible costs for which the tax credit may be claimed; and (2) the qualified infrastructure tenant incurring the costs. Failure to timely submit the information shall result in a reduction of the credit amount otherwise allowable under this section. If the taxpayer continues to fail to provide the information, the taxpayer shall be subject to a penalty of \$5,000 per month or a fraction thereof, not to exceed \$25,000.

EFFECTIVE DATE: July 1, 2038, applies to tax years beginning after December 31, 2016.
Does not apply to tax years beginning after December 31, 2019.

STAFF COMMENTS: 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 in infrastructure *costs* per year (corresponding to \$1.25 million in credit per year).

This measure changes the limit to \$2.5 million in *credit* per year, which doubles the annual amount of credit allowed.

As enacted, the credit was limited to improvements made to the real property infrastructure. We previously commented that the credit was justifiable to that extent because the state will own those improvements under the terms of the revocable permits issued by the department of transportation. The present bill substantially expands the expenses eligible for the credit to machinery, equipment, and other capital items that will not become part of the real property infrastructure. The tenant will own these items and will be able to remove them from the real property when the tenant's lease ends. There is much less justification for allowing these kinds of expenses to be creditable.

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 some financial assistance is justifiable given the circumstances. Now it appears obvious that the revenue hit is going to be more than \$20 million, although possibly spread over several years.

In any event, this credit amounts to nothing more than a subsidy of state funds. 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.

Furthermore, this, like any other subsidy, should be considered an expenditure of state funds. If the cost of this credit is going to be \$20 million, that would equate to \$20 million less revenue that otherwise would be available for education, homelessness, invasive species, or other causes that are priorities in the State.

From: mailinglist@capitol.hawaii.gov
Sent: Sunday, March 26, 2017 2:12 AM
To: WAM Testimony
Cc: achung@navatekltd.com
Subject: Submitted testimony for HB591 on Mar 28, 2017 09:30AM

HB591

Submitted on: 3/26/2017

Testimony for WAM on Mar 28, 2017 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Ann Chung	Navatek	Support	Yes

Comments: We strongly support HB591 HD1 SD1. The original bill, now Act 200, was passed in 2014 by the Legislature with the intent to help displaced waterfront tenants from the Kapalama Container Terminal site secure financing to move and build out. The purpose of HB591 is to clarify the definition of capital infrastructure costs based on discussions with DoTAX. Some tenants are being forced by the State to move out of Pier 41 and relocate to other State-owned lands that are essentially “bare lands” or empty piers that require full infrastructure build-out including sewers, electrical, parking, and other site improvements. These displaced tenants have had major disruptions and negative impacts to current operations due to the projected move and have spent millions of dollars on relocation planning and consultants. The proposed changes to the definition of capital infrastructure costs will enable tenants to enlist the credit as originally intended by the legislature. Supporting the displaced waterfront tenants of the Kapalama Container Terminal project supports the growth of commerce in the State and supports maritime jobs. This credit helps displaced tenants raise financing and IMPROVE STATE-OWNED LANDS upon which the state will also receive significant lease rents. We respectfully request 2 TECHNICAL AMENDMENTS to HB591 HD1 SD1====1) PG 4 LINE 6 – DELETE “(d)” in the phrase “or section 706(d)” - which we believe is a typographical error as it does not make any sense to isolate (d) and negates the reason for inclusion of 706. Section 706 provides guidance for determining the taxable year of a partnership relative to the partnership’s partners. The tax principles behind such a determination under Section 706 are the same as those under Section 704. So by disregarding Section 704, but not Section 706-creates gross inconsistencies and conflicts in the application of partnership tax law. Such conflicts and inconsistencies have the potential to create additional burdens on DoTAX administration and confusion with taxpayers. Section 706(d) – Is merely a subsection and element within 706. It is meaningless to isolate (d) and creates more confusion to disregard 706(d), but not 706. =====The 2nd amendment is: 2) PG 6 LINES 17-18 should be DELETED as dollar amount penalties are already specified following these lines.

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Sent: Saturday, March 25, 2017 12:48 PM
To: WAM Testimony
Cc: gary@navatekltd.com
Subject: *Submitted testimony for HB591 on Mar 28, 2017 09:30AM*

HB591

Submitted on: 3/25/2017

Testimony for WAM on Mar 28, 2017 09:30AM in Conference Room 211

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

Comments:

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Sent: Saturday, March 25, 2017 10:00 AM
To: WAM Testimony
Cc: wdanilczyk@gmail.com
Subject: *Submitted testimony for HB591 on Mar 28, 2017 09:30AM*

HB591

Submitted on: 3/25/2017

Testimony for WAM on Mar 28, 2017 09:30AM in Conference Room 211

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

Comments:

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Sent: Saturday, March 25, 2017 9:12 AM
To: WAM Testimony
Cc: eschiff5@gmail.com
Subject: Submitted testimony for HB591 on Mar 28, 2017 09:30AM

HB591

Submitted on: 3/25/2017

Testimony for WAM on Mar 28, 2017 09:30AM in Conference Room 211

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

Comments: I strongly support HB591.

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Sent: Saturday, March 25, 2017 8:55 AM
To: WAM Testimony
Cc: vnagahiro@navatekltd.com
Subject: *Submitted testimony for HB591 on Mar 28, 2017 09:30AM*

HB591

Submitted on: 3/25/2017

Testimony for WAM on Mar 28, 2017 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
vicki nagahiro	Individual	Support	No

Comments:

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Sent: Saturday, March 25, 2017 8:29 AM
To: WAM Testimony
Cc: klock@navatekltd.com
Subject: *Submitted testimony for HB591 on Mar 28, 2017 09:30AM*

HB591

Submitted on: 3/25/2017

Testimony for WAM on Mar 28, 2017 09:30AM in Conference Room 211

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

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Friday, March 24, 2017 10:17 PM
To: WAM Testimony
Cc: smatsuura@navatekltd.com
Subject: *Submitted testimony for HB591 on Mar 28, 2017 09:30AM*

HB591

Submitted on: 3/24/2017

Testimony for WAM on Mar 28, 2017 09:30AM in Conference Room 211

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

Comments:

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To: WAM Testimony
Cc: awhite@navatekltd.com
Subject: *Submitted testimony for HB591 on Mar 28, 2017 09:30AM*

HB591

Submitted on: 3/24/2017

Testimony for WAM on Mar 28, 2017 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Audra White	Individual	Support	No

Comments:

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To: WAM Testimony
Cc: syamashita@navatekltd.com
Subject: *Submitted testimony for HB591 on Mar 28, 2017 09:30AM*

HB591

Submitted on: 3/27/2017

Testimony for WAM on Mar 28, 2017 09:30AM in Conference Room 211

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

Comments:

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Sent: Monday, March 27, 2017 8:27 AM
To: WAM Testimony
Cc: jlindler@navatekltd.com
Subject: *Submitted testimony for HB591 on Mar 28, 2017 09:30AM*

HB591

Submitted on: 3/27/2017

Testimony for WAM on Mar 28, 2017 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Jason Lindler	Individual	Support	No

Comments:

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To: WAM Testimony
Cc: mbuelsing@navatekltd.com
Subject: *Submitted testimony for HB591 on Mar 28, 2017 09:30AM*

HB591

Submitted on: 3/27/2017

Testimony for WAM on Mar 28, 2017 09:30AM in Conference Room 211

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

Comments:

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To: WAM Testimony
Cc: Sloui@navships.com
Subject: *Submitted testimony for HB591 on Mar 28, 2017 09:30AM*

HB591

Submitted on: 3/27/2017

Testimony for WAM on Mar 28, 2017 09:30AM in Conference Room 211

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

Comments:

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To: WAM Testimony
Cc: cweston@navatekltd.com
Subject: *Submitted testimony for HB591 on Mar 28, 2017 09:30AM*

HB591

Submitted on: 3/27/2017

Testimony for WAM on Mar 28, 2017 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Collin Weston	Individual	Support	No

Comments:

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Sent: Sunday, March 26, 2017 8:12 PM
To: WAM Testimony
Cc: tjpeltzer@hawaii.rr.com
Subject: Submitted testimony for HB591 on Mar 28, 2017 09:30AM

HB591

Submitted on: 3/26/2017

Testimony for WAM on Mar 28, 2017 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Todd Peltzer	Individual	Support	No

Comments: I strongly support this bill.

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From: mailinglist@capitol.hawaii.gov
Sent: Sunday, March 26, 2017 7:10 PM
To: WAM Testimony
Cc: bkays@navatekltd.com
Subject: *Submitted testimony for HB591 on Mar 28, 2017 09:30AM*

HB591

Submitted on: 3/26/2017

Testimony for WAM on Mar 28, 2017 09:30AM in Conference Room 211

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

Comments:

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