Honolulu, Hawaii

February 9 , 2018

RE: H.B. No. 2302

H.D. 1

Honorable Scott K. Saiki Speaker, House of Representatives Twenty-Ninth State Legislature Regular Session of 2018 State of Hawaii

Sir:

Your Committee on Agriculture, to which was referred H.B. No. 2302 entitled:

"A BILL FOR AN ACT RELATING TO THE IMPORTANT AGRICULTURAL LAND QUALIFIED AGRICULTURAL COST TAX CREDIT,"

begs leave to report as follows:

The purpose of this measure is to encourage landowners to voluntarily designate their qualifying lands as important agricultural lands by extending the Important Agricultural Land Qualified Agricultural Cost Tax Credit through 2028 to allow landowners sufficient time to apply and qualify for the tax credit.

The Department of Agriculture, Department of Taxation, a Council Member of the Maui County Council, Land Use Research Foundation of Hawaii, Maui County Farm Bureau, Oahu County Committee on Legislative Priorities of the Democratic Party of Hawaii, Alexander & Baldwin, Inc., Hawaii Cattlemen's Council, Inc., Hawaii Farm Bureau, Hawaii Crop Improvement Association, and numerous concerned individuals supported this measure. The Tax Foundation of Hawaii submitted comments on this measure.

Your Committee has amended this measure by:

- (1) Changing its effective date to July 31, 2150, to encourage further discussion; and
- (2) Making technical, nonsubstantive amendments for clarity and consistency.

As affirmed by the record of votes of the members of your Committee on Agriculture that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 2302, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 2302, H.D. 1, and be referred to your Committee on Water & Land.

Respectfully submitted on behalf of the members of the Committee on Agriculture,

RICHARD P. CREAGAN, Chair

## State of Hawaii House of Representatives The Twenty-ninth Legislature

## **Record of Votes of the Committee on Agriculture**

Bill/Resolution No.:	Committee Referral:	Date	2-7-	-18
☐ The committee is reconsidering its previous decision on the measure.				
The recommendation is to: ☐ Pass, unamended (as is) ☐ Pass, with amendments (HD) ☐ Hold ☐ Pass short form bill with HD to recommit for future public hearing (recommit)				
AGR Members	Ayes	Ayes (WR)	Nays	Excused
1. CREAGAN, Richard P. (C)				
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2. DeCOITE, Lynn (VC)				
3. GATES, Cedric Asuega				1500 m
				N N
4. ING, Kaniela				
5. SAY, Calvin K.Y.				
S. SAI, Calvill K.I.				
6. TAKAYAMA, Gregg				
7. THIELEN, Cynthia				
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TOTAL (7)	6	0	0	1
The recommendation is:  Adopted  If joint referral, did not support recommendation.				
committee acronym(s)				
Vice Chair's or designee's signature:				
Distribution: Original (White) – Committee Upuplicate (Yellow) – Chief Clerk's Office Duplicate (Pink) – HMSO				