

DAVID Y. IGE
GOVERNOR
DOUGLAS S. CHIN
LIEUTENANT GOVERNOR



LINDA CHU TAKAYAMA
DIRECTOR
DAMIEN A. ELEFANTE
DEPUTY DIRECTOR

STATE OF HAWAII
DEPARTMENT OF TAXATION
830 PUNCHBOWL STREET, ROOM 221
HONOLULU, HAWAII 96813
<http://tax.hawaii.gov/>
Phone: (808) 587-1540 / Fax: (808) 587-1560
Email: Tax.Directors.Office@hawaii.gov

To: The Honorable Richard Creagan, Chair
and Members of the House Committee on Agriculture

Date: Wednesday, February 7, 2018
Time: 8:30 A.M.
Place: Conference Room 312, State Capitol

From: Linda Chu Takayama, Director
Department of Taxation

Re: H.B. 2302, Relating to the Important Agricultural Land Qualified Agricultural Cost
Tax Credit.

The Department of Taxation (Department) supports H.B. 2302, an Administration measure, and offers the following comments for your consideration.

H.B. 2302 amends Hawaii Revised Statutes (HRS) section 235-110.93, by extending through tax year 2028 the period of time during which the Department of Agriculture may certify the important agricultural lands qualified agricultural cost tax credit. The measure deletes previous language directing the Department of Agriculture to cease certifying such credits “after the fourth taxable year following the taxable year during which the credits are first claimed[,]” and replaces it with language directing the Department of Agriculture to cease certifying these credits for taxable years beginning after December 31, 2028. H.B. 2302 is effective upon approval.

The Department is able to administer the bill as written and defers to the Department of Agriculture regarding its ability to continue certification of the tax credit through 2028.

Thank you for the opportunity to provide comments.

DAVID Y. IGE
Governor

DOUGLAS S. CHIN
Lt. Governor



SCOTT E. ENRIGHT
Chairperson, Board of Agriculture

PHYLLIS SHIMABUKURO-GEISER
Deputy to the Chairperson

State of Hawaii
DEPARTMENT OF AGRICULTURE
1428 South King Street
Honolulu, Hawaii 96814-2512
Phone: (808) 973-9600 FAX: (808) 973-9613

TESTIMONY OF SCOTT E. ENRIGHT
CHAIRPERSON, BOARD OF AGRICULTURE

BEFORE THE HOUSE COMMITTEE ON AGRICULTURE

FEBRUARY 7, 2018
8:30 A.M.
Room 312

HOUSE BILL NO. 2302
RELATING TO THE IMPORTANT AGRICULTURAL LAND QUALIFIED
AGRICULTURAL COST TAX CREDIT

Chairperson Creagan and Members of the Committee:

Thank you for the opportunity to testify on House Bill No. 2302 which is an Administration measure that authorizes the Department of Agriculture to certify Important Agricultural Land qualified agricultural costs through the 2028 tax year. The Department strongly supports this measure.

It is very important for the Department to resume certifying IAL qualified costs for the tax credits for two reasons. First, the landowners and farmers that have voluntarily identified their agricultural land continue to fund improvements to their farmlands. Second, three of the four counties have yet to complete the mapping of their potential IAL and have these lands designated as IAL by the Land Use Commission, pursuant to Section 205-47. We strongly believe that all the IAL incentives enacted in 2008, of which the tax credit is one component, should be available to all qualified landowners/farmers affected by the county identification process.

Thank you for the opportunity to comment on this very important measure.



HB-2302

Submitted on: 2/5/2018 8:51:41 AM

Testimony for AGR on 2/7/2018 8:30:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Councilmember Yuki Lei Sugimura	Maui County Council	Support	No

Comments:

This bill extends through the 2028 tax year, the important agricultural land qualified agricultural cost tax credit (Tax Credit) that expired at the end of the 2017 tax year. Extension of the effective period of the Tax Credit is to allow landowners and farmers to claim the Tax Credit in the event their agricultural lands are identified as potential important agricultural lands via the “voluntary” or “county” methods and designated as such by the land use commission.

TAX FOUNDATION OF HAWAII

126 Queen Street, Suite 304

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: INCOME, Extend Important Agricultural Land Credit

BILL NUMBER: HB 2302; SB 2729 (Identical)

INTRODUCED BY: HB by Saiki by request; SB by Kouchi by request

EXECUTIVE SUMMARY: Section 4 of the bill extends the important agricultural land tax credit by ten years. Given the sparse utilization of the credit to date, the need for the extension is questionable.

SYNOPSIS: Amends HRS section 235-110.93 to provide that the department of agriculture shall cease certifying credits for taxable years beginning after December 31, 2028. Existing law required cessation of certification after the fourth taxable year following the taxable year during which the credits are first claimed, namely December 31, 2017.

EFFECTIVE DATE: Upon approval.

STAFF COMMENTS: This bill is sponsored by the department of agriculture and is designated as AGR-02 (18).

Act 233, SLH 2008, enacted the important agricultural land qualified agricultural cost tax credit.

In the department of agriculture's 2017 report on the credit (<https://hdoa.hawaii.gov/wp-content/uploads/2018/01/DOA-IAL-Tax-Credit-Report-2017.pdf>), representing activity for the 2016 tax year, the department reported that it certified \$1,375,000 in credits for three applicants. As of December 2016, eight private land owners applied for and received designation of their lands as IAL from the Land Use Commission. The total area designated as IAL as of December 2017 was 133,105 acres. The department in its report recommended an extension of the sunset date of the credit, which otherwise expired at the end of 2017.

The department also stated that none of the counties have submitted their approved plans and maps identifying potential IAL to the Land Use Commission for IAL designation as required under section 205-47, HRS. In testimony on a similar bill last year, some of the counties complained that the process of drawing up such maps was unduly expensive.

Given that the amount of credits certified was small, the applicant base was only a handful, and the counties have not cooperated in the past decade, one must ask whether the objectives of the original legislation are being met, and whether there is any prospect of return on our investment of public dollars. The legislature may find that it is pointless to keep watering the basalt in the hopes that something will sprout from it.

Digested 1/31/2018



February 1, 2018

Representative Richard P. Creagan, Chair
Representative Lynn DeCoite, Vice Chair
House Committee on Agriculture

Support of HB 2302, Relating to the Important Agricultural Land Qualified Agricultural Cost Tax Credit (Extends through the 2028 tax year, the time the Department of Agriculture may certify important agricultural lands qualified agricultural costs).

Wednesday, February 7, 2018, at 8:30 a.m., in Conference Room 312

The Land Use Research Foundation of Hawaii (LURF) is a private, non-profit research and trade association whose members include major Hawaii landowners, developers and a utility company. LURF's mission is to advocate for reasonable, rational and equitable land use planning, legislation and regulations that encourage well-planned economic growth and development, while safeguarding Hawaii's significant natural and cultural resources, and public health and safety.

LURF appreciates the opportunity to express its **support of HB 2302** and of the various agricultural stakeholder groups who defend the goals of viable agricultural operations and the conservation and protection of agriculture, including important agricultural lands (IAL) in Hawaii.

HB 2302. The purpose of this bill is to extend by ten years, the important agricultural land qualified agricultural cost tax credit to allow landowners and farmers to claim the tax credit in the event their agricultural lands are identified as potential important agricultural lands and designated as such by the land use commission.

LURF's Position. LURF members include farmers and ranchers who own, maintain, and engage in agricultural enterprises, and who consider incentives such as the subject tax credits very helpful, if not critical to the agriculture industry and conduct of their operations, to help sustain their businesses, promote local food production, and increase the State's ability to achieve its food sustainability goals.

The purpose of this bill is consistent with the underlying intent and objectives of the IAL laws (Hawaii Revised Statutes [HRS], Sections 205-41 to 52), which were enacted to fulfill the mandate in Article XI, Section 3, of the Hawaii State Constitution, “to conserve and protect agricultural lands, promote diversified agriculture, increase agricultural self-sufficiency and assure the availability of agriculturally suitable lands.” The IAL laws established a new paradigm which avoids requirements and mandates, and instead focuses on promoting agricultural viability by providing incentives for farmers and landowners to designate lands as IAL, and to build necessary infrastructure. This bill is thus an effort to expand the existing IAL program by continuing incentives for landowners to preserve and maintain IAL.

As noted in HRS Section 205-41, the intent of Act 183 (2005) was to develop agricultural incentive programs to promote agricultural viability, sustained growth of the agricultural industry, and the long-term use and protection of important agricultural lands for agricultural use in Hawaii concurrently with the process of identifying important agricultural lands as required under the Act. Such incentives and programs are expressly identified in HRS 205-41, and specifically include assistance in identifying federal, state and private grant resources for agricultural business planning and operations; as well as incentives such as tax credits that promote investment in agricultural businesses or value-added agricultural development, and other agricultural financing mechanisms.

The IAL tax credit, however, expired in 2017, and legislation introduced to renew the credit was not passed. Moreover, the counties have not provided any IAL incentives to date. Passage of the long-awaited IAL legislation would be meaningless without such incentives which require the cooperation and support of the business and economic community. By recognizing the significance of, and need to assist the local agriculture industry, and uphold incentives which help to support the growth and maintenance of agriculture in the State, this bill significantly helps to promote economically viable agriculture and food self-sufficiency in Hawaii.

For the reasons set forth above, LURF is **in support of HB 2302**, and respectfully urges your favorable consideration of this measure.

HB-2302

Submitted on: 2/5/2018 12:32:56 PM

Testimony for AGR on 2/7/2018 8:30:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Warren Watanabe	Maui County Farm Bureau	Support	No

Comments:

HB-2302

Submitted on: 2/5/2018 4:10:41 PM

Testimony for AGR on 2/7/2018 8:30:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Melodie Aduja	OCC Legislative Priorities	Support	No

Comments:

**PRESENTATION OF THE
OAHU COUNTY COMMITTEE ON LEGISLATIVE PRIORITIES**

DEMOCRATIC PARTY OF HAWAII

TO THE COMMITTEE ON AGRICULTURE

HOUSE OF REPRESENTATIVES

TWENTY-NINTH LEGISLATURE

REGULAR SESSION OF 2018

Wednesday, February 7, 2018

8:30 a.m.

Hawaii State Capitol, Conference Room 312

RE: Testimony in Support of HB 2302, RELATING TO
IMPORTANT AGRICULTURAL LAND QUALIFIED
AGRICULTURAL COST TAX CREDIT

To the Honorable Richard P. Creagan, Chair; the Honorable Lynn DeCoite, Vice-Chair and Members of the Committee on Agriculture:

Good morning. My name is Melodie Aduja. I serve as Chair of the Oahu County Committee ("OCC") Legislative Priorities Committee of the Democratic Party of Hawaii. Thank you for the opportunity to provide written testimony on House Bill No. 2302, regarding Important Agricultural Land Qualified Agricultural Costs Tax Credit.

The OCC Legislative Priorities Committee is in favor of House Bill No. 2302 and support its passage.

House Bill No. 2302, is in accord with the Platform of the Democratic Party of Hawai'i ("DPH"), 2016, as it extends through the 2028 tax year, the time that the Department of Agriculture may certify important agricultural lands qualified agricultural costs.

Specifically, the DPH Platform provides that "[a]griculture in our state must be preserved and its future strengthened. Sufficient prime agricultural lands must be maintained for the health, economic well-being and sustenance of the people. We believe in an integrated approach to agricultural innovation and sustainability. This approach includes, but is not limited to, the adoption of the native Hawaiian concept of ahupua'a, an integrated approach to land management. This could also include the development of economic, land and ocean use policies that foster sustainable crops both for local consumption and for export, policies to foster agriculture-related infrastructure at shipping points, and increased inspection to protect against invasive species and to encourage reduced holding times. . . . As an island state, securing affordable food for all is a priority. We support healthy, sustainable, and diversified local food production, and "Buy Local" strategies to assure greater food security and food safety." (Platform of the DPH, P. 2, Lines 76-78, 82-86, 97-99 (2016)).

We support the designation of Important Agricultural Lands as a step towards preserving high-grade productive lands for current and future needs. (Platform of the DPH, P. 2, Lines 109-110).

Given that House Bill No. 2302 provides for an extension of the Important Agricultural Land Qualified Agricultural Costs Tax Credit, it is the position of the OCC Legislative Priorities Committee to support this measure.

Thank you very much for your kind consideration.

Sincerely yours,

/s/ **Melodie Aduja**

Melodie Aduja, Chair, OCC Legislative Priorities Committee

Email: legislativepriorities@gmail.com, Tel.: (808) 258-8889



ALEXANDER & BALDWIN
PARTNERS FOR HAWAII

**HB 2302
RELATING TO THE IMPORTANT AGRICULTURAL LAND QUALIFIED AGRICULTURAL
COST TAX CREDIT**

**PAUL T. OSHIRO
DIRECTOR – GOVERNMENT AFFAIRS
ALEXANDER & BALDWIN, INC.**

FEBRUARY 7, 2018

Chair Creagan and Members of the House Committee on Agriculture:

I am Paul Oshiro, testifying on behalf of Alexander & Baldwin, Inc. (A&B) on HB 2302, "A BILL FOR AN ACT RELATING TO THE IMPORTANT AGRICULTURAL LAND QUALIFIED AGRICULTURAL COST TAX CREDIT." We support this bill.

After over twenty five years of debate, negotiation, and compromise, the IAL Law and process was finally enacted in July 2008. After years of pursuing a land-use approach to this constitutional mandate, the IAL Law that was successfully passed (Act 183 (2005) and Act 233 (2008)) was premised on the principle that the best way to preserve agricultural lands is to preserve agricultural businesses and agricultural viability. As such, the IAL Law not only provides the standards, criteria, and processes to identify and designate important agricultural lands to fulfill the intent and purpose of Article XI, Section 3 of the Hawaii State Constitution, it also provides for a package of incentives designated to support and encourage sustained, viable agricultural activity on IAL.

The IAL Law presently authorizes the identification and designation of IAL in one of two ways --- by voluntary petition to the State Land Use Commission by the landowner or farmer; or subsequently by the Counties filing a petition to designate lands as IAL pursuant

to a County identification and mapping process. In either case, the LUC determines whether the petitioned lands qualify for IAL designation pursuant to the standards, criteria, objectives, and policies set forth in the IAL Law. To date, the voluntary petition process has resulted in the designation by the LUC of over 130,000 acres of agricultural lands as IAL from voluntary petitions by Alexander & Baldwin, Parker Ranch, Castle & Cooke, Mahaulepu Farm, Grove Farm, Monsanto, the Robinson Family, and Kamehameha Schools.

This bill extends the date by which the Department of Agriculture will cease certifying IAL Tax Credits. Major infrastructure requirements such as irrigation systems, roads and utilities, and agricultural processing facilities play a critical role in the survival of many agricultural operations. The IAL Tax Credit provides important financial support that assists IAL farmers in sustaining their agricultural operations. This tax credit also serves as a stimulus to encourage IAL farmers to expand their operations or to enhance their operating efficiencies through the installation of new agricultural infrastructure, equipment, and other related improvements to service their farming operations. We believe that this bill will continue to enhance the viability and sustainability of present and future IAL based farming operations.

Based on the aforementioned, we respectfully request your favorable consideration on this bill.



Hawaii Cattlemen's Council, Inc.

**COMMITTEE ON AGRICULTURE
Rep. Richard P. Creagan, Chair
Rep. Lynn DeCoite, Vice Chair**

DATE: Wednesday, February 7, 2018
TIME: 8:30 AM
PLACE: Conference Room 312

**HB 2302 – RELATING TO THE IMPORTANT AGRICULTURAL LAND QUALIFIED
AGRICULTURAL COST TAX CREDIT.**

Extending through the 2028 tax year, the time that the Department of Agriculture may certify important agricultural lands qualified agricultural costs.

Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

My name is Dale Sandlin, and I am Managing Director of the Hawaii Cattlemen's Council. The Hawaii Cattlemen's Council, Inc. (HCC) is the Statewide umbrella organization comprised of the four county level Cattlemen's Associations. Our 150+ member ranchers represent over 60,000 head of beef cows; more than 75% of all the beef cows in the State. Ranchers are the stewards of approximately 25% of the State's total land mass.

The Hawaii Cattlemen's Council **strongly supports** HB 2302 as this measure will provide a needed extension to the Important Agricultural Lands (IAL) for an additional 10 years.

With the constant pressure of development, keeping lands in agricultural production becomes more difficult every year. The designation of IAL lands has proven successful as many producers have designated these lands to remain in agricultural production. The ranching industry has designated thousands of acres to agricultural production on nearly every island.

IAL was passed as an incentive driven program which provided a tax incentive to landowners who chose to designate. If these incentives were to go away, this has defeated the original purpose and misled the people who put their lands into IAL voluntarily.

We respectfully ask this committee to pass HB 2302 and we appreciate the opportunity to testify on this important matter.





P.O. Box 253, Kunia, Hawai'i 96759
Phone: (808) 848-2074; Fax: (808) 848-1921
e-mail info@hfbf.org; www.hfbf.org

February 7, 2018

HEARING BEFORE THE
HOUSE COMMITTEE ON AGRICULTURE

TESTIMONY ON HB 2302
RELATING TO THE IMPORTANT AGRICULTURAL LAND QUALIFIED
AGRICULTURAL COST TAX CREDIT

Room 312
8:30 AM

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I am Randy Cabral, President of the Hawaii Farm Bureau (HFB). Organized since 1948, the HFB is comprised of 1,900 farm family members statewide, and serves as Hawaii's voice of agriculture to protect, advocate and advance the social, economic and educational interests of our diverse agricultural community.

HFB is in strong support of HB 2302, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

Hawaii is the first state in the country to have an Agricultural Land Preservation measure focused on agricultural viability. During the weeks of deliberation that created Hawaii's Important Agricultural Lands initiative, a review was conducted of ag land preservation measures across the nation. Initiatives that were passed many years ago were especially taken under close scrutiny to determine whether their intents were realized. What became obvious was payments for development rights, preserved land from agriculture but did not necessarily keep the land in agriculture -- it succeeded in keeping them in open space. Too often, the recipient of the benefit used it to pay off debt, passed the land to a successor who now had no benefits and reduced collateral to go to the bank for loans as the land was devalued.

Taking these lessons to heart, the move was made to create incentives to reward investments in infrastructure – improvements to irrigation system and other basic infrastructure, construction of value added facilities, or construction of irrigation water storage facilities were among the qualified agriculture expenditures that were deemed needed for viable operations. The structure of the incentive as a tax credit for only a percentage of costs forces serious investments vs. those that do it just to get a tax credit.

Also, being that it is a tax credit requires that the applicant is paying taxes so most likely a viable business endeavor.

Reports have been submitted by the Department of Agriculture reporting the amount of tax credits awarded by year. The highest-level activity was in 2015, reported to the Legislature in 2016.

The breakdown of costs applicants applied for in 2014 are listed as follows:

A \$98,915.58
B \$605,814.04
C \$2,452,699.27
D \$51,486.60
E \$742,979.67
F \$2,500,223.39
G 0

A. Roads or utilities, primarily for agricultural purposes, where most of the lands serviced by the roads or utilities, excluding lands classified as conservation lands, are important agricultural lands;

B. Agricultural processing facilities in the State, primarily for agricultural purposes, where the majority of the crops or livestock processed, harvested, treated, washed, handled, or packaged are from agricultural businesses;

C. Water wells, reservoirs, dams, water storage facilities, water pipelines, ditches, or irrigation systems in the State, primarily for agricultural purposes, providing water for lands, the majority of which, excluding lands classified as conservation lands, are important agricultural lands; and

D. Agricultural housing in the State, exclusively for agricultural purposes; provided that: housing units are occupied solely by farmers or employees for agricultural businesses and their immediate family members; the housing units are owned by the agricultural business; the housing units are in the general vicinity, as determined by the department of agriculture, of agricultural lands owned or leased by the agricultural business; and the housing units conform to any other conditions that may be required by the department of agriculture;

E. Feasibility studies, regulatory processing, and legal and accounting services related to the items under paragraph (1);

F. Equipment, primarily for agricultural purposes, used to cultivate, grow, harvest, or process agricultural products by an agricultural business; and

G. Regulatory processing, studies, and legal and other consultant services related to obtaining or retaining sufficient water for agricultural activities and retaining the right to farm on lands identified as important agricultural lands.

As you can see by the breakdown of use, majority of funds were associated with improvements/modification of irrigation systems or equipment associated with agricultural production. Both of these investments are critical for agricultural viability.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives a cost-effective way to preserve ag operations – not just lands, for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for this opportunity to provide our opinion on this important matter.



Board of Directors

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Executive Director
Bennette Misalucha

TESTIMONY FROM BENNETTE MISALUCHA, EXECUTIVE DIRECTOR

**In Strong Support of HB 2302
Relating to the Important Agricultural Land Qualified
Agricultural Cost Tax Credit**

HOUSE COMMITTEE ON AGRICULTURE
Wednesday, February 7, 2018, 8:30 a.m.
Conference Room 312

LATE

Chair Creagan and members of the committee:

The Hawaii Crop Improvement Association (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.

HCIA stands in **strong support of HB 2302**, which extends the period during which the Hawaii Department of Agriculture may certify important agricultural lands (IAL) qualified agricultural cost tax credits through the 2028 tax year.

Many of Hawaii's farmers operate their businesses within very small fiscal margins. Extending IAL qualified tax credits increases the likelihood that farmers on designated lands will operate in a financial surplus. It also allows for much needed infrastructure improvements that, in turn, support the State's goal of increasing local food production.

Additionally, the designation of IAL lands has proven successful in keeping lands for agricultural production. The incentive-driven program provided a tax incentive to landowners who chose to voluntarily designate their lands. If these incentives were to disappear, then the original purpose is defeated.

Thank you for the opportunity to testify in support of this bill.

Respectfully submitted,

Bennette Misalucha
Executive Director, Hawaii Crop Improvement Association

decoite2 - Amanda

From: Phil Becker <sales@aikaneplantation.com>
Sent: Monday, February 5, 2018 12:39 PM
To: AGRtestimony
Subject: I SUPPORT HB 2302

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of HB 2302, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives a cost-effective way to preserve agriculture operations, for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Mark Phillipson <reelrelaxed@gmail.com>
Sent: Monday, February 5, 2018 12:43 PM
To: AGRtestimony
Subject: I SUPPORT HB 2302

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of HB 2302, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives a cost-effective way to preserve agriculture operations, for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Stephanie Mock <stephanie.k.mock@gmail.com>
Sent: Monday, February 5, 2018 12:31 PM
To: AGRtestimony
Subject: I SUPPORT HB 2302

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of HB 2302, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives a cost-effective way to preserve agriculture operations, for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Alvin Tsuruda <waihale@hawaiiantel.net>
Sent: Monday, February 5, 2018 1:50 PM
To: AGRtestimony
Subject: I SUPPORT HB 2302

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of HB 2302, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives a cost-effective way to preserve agriculture operations, for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Bennette Misalucha <Bennette.misalucha808@gmail.com>
Sent: Monday, February 5, 2018 1:45 PM
To: AGRtestimony
Subject: I SUPPORT HB 2302

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of HB 2302, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives a cost-effective way to preserve agriculture operations, for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Randy Cabral <kaiwiki.1970@gmail.com>
Sent: Monday, February 5, 2018 2:08 PM
To: AGRtestimony
Subject: I SUPPORT HB 2302

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of HB 2302, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives a cost-effective way to preserve agriculture operations, for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Dianne Girard <Dianne.girard@gmail.com>
Sent: Monday, February 5, 2018 1:23 PM
To: AGRtestimony
Subject: I SUPPORT HB 2302

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of HB 2302, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives a cost-effective way to preserve agriculture operations, for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Rodney Haraguchi <rodney@haraguchiricemill.org>
Sent: Monday, February 5, 2018 2:54 PM
To: AGRtestimony
Subject: I SUPPORT HB 2302

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of HB 2302, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives a cost-effective way to preserve agriculture operations, for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: John Gordines <gordines@kauaiflowers.com>
Sent: Monday, February 5, 2018 1:19 PM
To: AGRtestimony
Subject: I SUPPORT HB 2302

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of HB 2302, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives a cost-effective way to preserve agriculture operations, for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Kylie Matsuda-Lum <kylie@kahukufarms.com>
Sent: Monday, February 5, 2018 2:02 PM
To: AGRtestimony
Subject: I SUPPORT HB 2302

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of HB 2302, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives a cost-effective way to preserve agriculture operations, for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Laila Jayyousi <Kalua1@hotmail.com>
Sent: Monday, February 5, 2018 1:10 PM
To: AGRtestimony
Subject: I SUPPORT HB 2302

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of HB 2302, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives a cost-effective way to preserve agriculture operations, for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: scot willson <aloha@planthawaii.com>
Sent: Monday, February 5, 2018 1:10 PM
To: AGRtestimony
Subject: I SUPPORT HB 2302

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of HB 2302, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives a cost-effective way to preserve agriculture operations, for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: steve Stefanko <steveakakafallsfarm@gmail.com>
Sent: Monday, February 5, 2018 1:19 PM
To: AGRtestimony
Subject: I SUPPORT HB 2302

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of HB 2302, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives a cost-effective way to preserve agriculture operations, for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: William Uemura <uemuraj001@hawaii.rr.com>
Sent: Monday, February 5, 2018 1:14 PM
To: AGRtestimony
Subject: I SUPPORT HB 2302

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of HB 2302, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives a cost-effective way to preserve agriculture operations, for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Randy Yokoyama <rjyoko@gmail.com>
Sent: Monday, February 5, 2018 2:36 PM
To: AGRtestimony
Subject: I SUPPORT HB 2302

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of HB 2302, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives a cost-effective way to preserve agriculture operations, for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Diane Chuensanguansat <dina@hawaii.rr.com>
Sent: Monday, February 5, 2018 3:45 PM
To: AGRtestimony
Subject: I SUPPORT HB 2302

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of HB 2302, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives a cost-effective way to preserve agriculture operations, for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Linda Silva <Linda.silva@cpsagu.com>
Sent: Monday, February 5, 2018 3:15 PM
To: AGRtestimony
Subject: I SUPPORT HB 2302

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of HB 2302, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives a cost-effective way to preserve agriculture operations, for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Melvin Matsuda <melvin@kahukubrand.com>
Sent: Monday, February 5, 2018 3:38 PM
To: AGRtestimony
Subject: I SUPPORT HB 2302

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of HB 2302, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives a cost-effective way to preserve agriculture operations, for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Yawadee Srimake-Yadao <yawadee@hawaii.edu>
Sent: Monday, February 5, 2018 3:24 PM
To: AGRtestimony
Subject: I SUPPORT HB 2302

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of HB 2302, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives a cost-effective way to preserve agriculture operations, for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite3 - Richard

From: Verna Eguires <eguiresv@gmail.com>
Sent: Monday, February 5, 2018 5:08 PM
To: AGRtestimony
Subject: I SUPPORT HB 2302

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of HB 2302, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives a cost-effective way to preserve agriculture operations, for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite3 - Richard

From: Laurie Ho <laurieho1@hawaiiantel.net>
Sent: Monday, February 5, 2018 4:53 PM
To: AGRtestimony
Subject: I SUPPORT HB 2302

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of HB 2302, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives a cost-effective way to preserve agriculture operations, for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite3 - Richard

From: Joni Kamiya <Jonikamiya@gmail.com>
Sent: Monday, February 5, 2018 9:31 PM
To: AGRtestimony
Subject: I SUPPORT HB 2302

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of HB 2302, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives a cost-effective way to preserve agriculture operations, for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite3 - Richard

From: Sandi Kato-Klutke <Skatoklutke@gmail.com>
Sent: Monday, February 5, 2018 4:49 PM
To: AGRtestimony
Subject: I SUPPORT HB 2302

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of HB 2302, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

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We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite3 - Richard

From: Kevin Mulkern <KevinJMulkern@gmail.com>
Sent: Monday, February 5, 2018 4:35 PM
To: AGRtestimony
Subject: I SUPPORT HB 2302

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of HB 2302, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives a cost-effective way to preserve agriculture operations, for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Richard Ogoshi <ogoshi@hawaiiantel.net>
Sent: Tuesday, February 6, 2018 8:52 AM
To: AGRtestimony
Subject: I SUPPORT HB 2302



Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of HB 2302, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives a cost-effective way to preserve agriculture operations, for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Jerry Ornellas <jerrysfarmkauai@gmail.com>
Sent: Tuesday, February 6, 2018 8:55 AM
To: AGRtestimony
Subject: I SUPPORT HB 2302



Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of HB 2302, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

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Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: ROGER ROBELLO <rrobello@hcsugar.com>
Sent: Tuesday, February 6, 2018 10:30 AM
To: AGRtestimony
Subject: I SUPPORT HB 2302



Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of HB 2302, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives a cost-effective way to preserve agriculture operations, for future generations.

We therefore respectfully request your strong support of this measure as an investment to agriculture's future in the State of Hawaii.

Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Young Tarring <Young@applebananas.com>
Sent: Tuesday, February 6, 2018 4:48 AM
To: AGRtestimony
Subject: I SUPPORT HB 2302

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of HB 2302, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives a cost-effective way to preserve agriculture operations, for future generations.

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Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

decoite2 - Amanda

From: Luly Unemori <luly.unemori2@hawaiiantel.net>
Sent: Tuesday, February 6, 2018 7:47 AM
To: AGRtestimony
Subject: I SUPPORT HB 2302

Aloha Chair Creagan, Vice Chair DeCoite, and Members of the Committee:

I stand in strong SUPPORT of HB 2302, which extends the period during which the HDOA may certify important agricultural lands qualified agricultural cost tax credits to 2028.

There appears to be a priority to keep lands in agriculture as seen by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives a cost-effective way to preserve agriculture operations, for future generations.

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Thank you for the opportunity to provide my testimony on this measure.

Mahalo!

LATE

HB-2302

Submitted on: 2/6/2018 3:47:49 PM

Testimony for AGR on 2/7/2018 8:30:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Ronald Weidenbach	Hawaii Aquaculture & Aquaponics Association	Support	No

Comments:

Extension of IAL is a critical tool for the preservation of important agricultural lands, and worthy of strong support as proposed