

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
8:45 A.M.
CONFERENCE ROOM 312

HOUSE BILL NO. 2462
RELATING TO TAX EXEMPTION

Chairperson Creagan and Members of the Committee:

Thank you for the opportunity to testify on House Bill No. 2462 that seeks to exempt from the general excise tax, the purchase of farm equipment and machinery used in the conduct of agricultural operations for producers with gross incomes not exceeding \$200,000. The Department of Agriculture supports the intent of this measure and otherwise defers to the Department of Taxation.

Of the 7,000 farming operations in Hawaii, about 900 farms had value of sales in excess of \$200,000 (2012 Census of Agriculture – Hawaii State Data, Table 2, page 9). Therefore, about 87 percent of Hawaii's farmers may benefit from the tax exemption proposed in this measure.

Thank you for the opportunity to comment on this measure.





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: 8:45 A.M.
Place: Conference Room 312, State Capitol

From: Linda Chu Takayama, Director
Department of Taxation

Re: H.B. 2462, Relating to Tax Exemption

The Department of Taxation (Department) appreciates the intent of H.B. 2462 and offers the following comments for your consideration.

H.B. 2462 amends the general excise tax (GET) by adding an exemption for the gross proceeds arising from the sale of farm equipment to a low-income producer. A summary of key provisions are as follows:

- Adds a section to Hawaii Revised Statutes (HRS) chapter 237, exempting from the GET the gross proceeds arising from the sale of farm equipment to a low-income producer, as long as the producer's gross income does not exceed \$200,000;
- Defines "farm equipment and machinery" as any implement, tool, machine, equipment, appliance, device, or apparatus used in the conduct of agricultural operations, except for:
 - Property used for administration, management, and marketing;
 - Certain supply items and articles of clothing; and
 - Items intended for sale in the ordinary course of business.
- Directs the Director of Taxation (Director) to adopt rules pursuant to chapter 91, HRS, to carry out the measure, including any time limitation for the new exemption; and
- Effective date of July 1, 2019.

Hawaii Revised Statutes (HRS) section 237-5, defines "producer" as "any person engaged in the business of raising and producing agricultural products in their natural state, or in producing natural resource products, or engaged in the business of fishing or aquaculture, for sale, or for shipment or transportation out of the State, of the agricultural or aquaculture products in their natural or processed state, or butchered and dressed, or the natural resource products, or fish."

First, the Department notes that a sunset of a tax benefit, such as a GET exemption, should probably be put into the statute itself or in the session law.

Second, the Department suggests clarification of subsection (b)(4), which states, “Items intended for sale in ordinary course of business.” If the intent of this provision is to exclude items that the producer will resell, the Department suggests specifying this.

Finally, if the Committee wishes to advance this measure, the Department requests that the bill be made effective for tax years beginning after December 31, 2019, to allow sufficient time for the necessary form and computer system changes.

Thank you for the opportunity to provide comments.

HB-2462

Submitted on: 2/5/2018 9:02:19 AM

Testimony for AGR on 2/7/2018 8:45:00 AM

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

Comments:

The legislature finds that farm equipment and machinery are costly to the average farmer who typically earns only an average of \$35,000 annually. The purpose of this Act is to establish a state-wide general excise tax exemption for farm equipment and machinery purchased by certain producers of agricultural products.



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

LATE

February 7, 2018

HEARING BEFORE THE
HOUSE COMMITTEE ON AGRICULTURE

TESTIMONY ON HB 2462
RELATING TO TAX EXEMPTION

Room 312
8:45 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 interest of our diverse agricultural community.

The Hawaii Farm Bureau in in strong support of HB 2462, which exempts the gross proceeds of any qualified small farmer from the general excise tax.

Hawaii's farmers and ranchers find it difficult to purchase farm equipment due to high retail prices. This measure will assist farmers and ranchers with certain equipment and machinery expenses, which will help increase production and can help build capacity.

HFB supports any initiative that reduces the cost of production so that locally produced goods can compete with imported products, strengthening our local economy.

Hawaii Farm Bureau Policy states:

"State tax and monetary policies should be designed to encourage private initiative to help stabilize farm economics in the State of Hawaii, to promote employment and economic growth and to distribute the tax burden equitably. Further such policy should be used by the state, when appropriate, to encourage agricultural growth and expansion."

This measure falls in the "encourage agricultural growth and expansion." category.

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

TAX FOUNDATION OF HAWAII

126 Queen Street, Suite 304

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: GENERAL EXCISE, Exemption for Farm Equipment Purchased by a Producer

BILL NUMBER: SB 2565

INTRODUCED BY: GABBARD, Galuteria, Nishihara, Riviere

EXECUTIVE SUMMARY:

SYNOPSIS: Adds a new section to HRS chapter 237 which would exempt from the GET all gross proceeds arising from the sale of farm equipment and machinery to a producer, provided that the producer's gross income does not exceed \$200,000.

Defines "farm equipment and machinery" as any implement, tool, machine, equipment, appliance, device, or apparatus used in the conduct of agricultural operations, except: (1) property used for administration, management, or marketing of an agricultural operation; (2) supply items such as shop towels, cleaning agents such as hand cleaners and solvents, and agricultural chemicals; (3) articles of clothing, except for clothing designed to protect an agricultural product or that is required by law when applying chemicals; and (4) items intended for sale in the ordinary course of business.

Directs the department of taxation to adopt rules under HRS chapter 91 to implement this section, including any time limitation for the exemptions.

EFFECTIVE DATE: July 1, 2019

STAFF COMMENTS: This measure proposes to grant preferential treatment in the form of a general excise tax exemption to a select group of taxpayers. If the contention is that taxes imposed on these select taxpayers/businesses in Hawaii are too high, then the overall business tax climate needs to be addressed. Rather than granting a limited tax preference, as proposed, lawmakers need to take another look at the business and tax climate in Hawaii and find ways to improve that climate for all businesses.

This select group of taxpayers would enjoy preferential tax treatment, but would still need the services provided by state government. The burden of paying for those services will be shifted to another group of taxpayers who cannot avail themselves of this proposed exemption.

Furthermore, to the extent that the taxpayer is purchasing depreciable tangible personal property such as equipment, the taxpayer may already avail itself of the capital goods excise tax credit under HRS section 235-110.7, which effectively refunds the GET on purchases of such property through a refundable credit delivered through the income tax system. The proposed incentive appears to be duplicative.

Digested 1/26/2018



Board of Directors

TESTIMONY FROM BENNETTE MISALUCHA, EXECUTIVE DIRECTOR

President

Alan Takemoto

**IN SUPPORT OF HB 2462
RELATING TO TAX EXEMPTION**

Vice-President

Joshua Uyehara

HOUSE COMMITTEE ON AGRICULTURE

February 7, 2018, 8:45 a.m.

Conference Room 312

Secretary

Dawn Bicoy

Chair Creagan and members of the committee:

Treasurer

Laurie Yoshida

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 state economy.

Directors-at-Large

Adolf Helm

Mark Stoutemyer

Dan Clegg

Gene Harrington

HCIA is in **support of HB 2462**, which exempts sales of farm equipment and machinery to certain producers of agricultural products from the general excise tax.

President Emeritus

Kirby Kester

Agriculture is a tough business and many farmers struggle with the high cost of operations. This measure will help reduce operating costs and sustain this important sector of Hawaii's economy.

Executive Director

Bennette Misalucha

Please pass this important bill. Mahalo for your consideration.

Sincerely,

Bennette Misalucha

Executive Director, Hawaii Crop Improvement Association

HB-2462

Submitted on: 2/5/2018 12:36:21 PM

Testimony for AGR on 2/7/2018 8:45:00 AM

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

Comments:

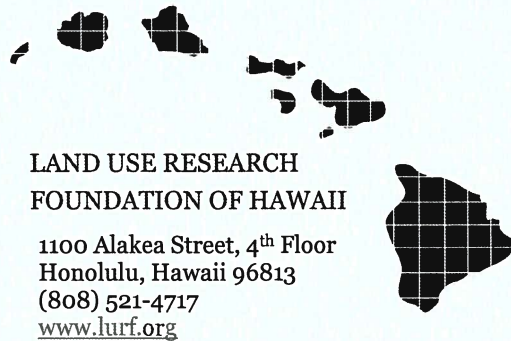
HB-2462

Submitted on: 2/5/2018 4:12:46 PM

Testimony for AGR on 2/7/2018 8:45:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Dale Sandlin	Hawaii Cattlemens Council	Support	Yes

Comments:



February 5, 2018

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

Testimony in Support of HB 2462, Relating to General Excise Tax; Exemption; Agriculture (Exempts sales of farm equipment and machinery to certain producers of agricultural products from the general excise tax).

Wednesday, February 7, 2018, 8:45 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 2462** 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 2462. This bill proposes to exempt from the general excise tax, sales of farm equipment and machinery to certain producers of agricultural products.

LURF's Position. LURF members include farmers and ranchers who own, maintain, and engage in agricultural enterprises, and who consider such incentives and assistance very helpful, if not critical to the conduct of their operations and to help sustain their businesses.

As this Committee is aware, the unsustainable costs cast upon land owners and agricultural stakeholders by various safety and security standards, programs and regulations are another serious concern, as the enactment of onerous regulations relating to maintenance and operation of water systems, infrastructure, as well as growing and processing machinery and facilities are proving to be potentially counterproductive to the long-term objective of sustainable agriculture.

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 establishing additional 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 identified in HRS 205-41 and include tax credits and/or exemptions that promote investment in agricultural businesses or value-added agricultural development.

LURF appreciates the underlying intent of HB 2462, which is to support agriculture and aid agriculture-related businesses and strongly believes that passage of the long-awaited IAL legislation would be meaningless without implementation of these incentives which require the cooperation and support of the business and economic community. The establishment of tax incentives for those engaged, or desirous of engaging, in agricultural activities are critically needed to support viable agricultural activity in this State.

By recognizing the significance of, and need to assist the local agriculture industry, and implement 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.

Thank you for the opportunity to present testimony in support of this measure.

decoite2 - Amanda

From: Phil Becker <sales@aikaneplantation.com>
Sent: Monday, February 5, 2018 12:41 PM
To: AGRtestimony
Subject: I SUPPORT HB 2462.

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

I strongly support SB 2462, which exempts sales of farm equipment and machinery to certain producers of agricultural products from the general excise tax.

Hawaii's farmers and ranchers find it difficult to purchase farm equipment due to high retail prices. This measure will alleviate equipment and machinery expenses, while increasing productivity and introducing new business opportunities.

I request your SUPPORT of SB 2565, which will alleviate cost used to purchase farm equipment and machinery.

Thank you for the opportunity to testify on this measure.

Mahalo!

decoite2 - Amanda

From: CAROL KIRIHARA <hmkpro@gmail.com>
Sent: Monday, February 5, 2018 12:41 PM
To: AGRtestimony
Subject: I SUPPORT HB 2462.

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

I strongly support SB 2462, which exempts sales of farm equipment and machinery to certain producers of agricultural products from the general excise tax.

Hawaii's farmers and ranchers find it difficult to purchase farm equipment due to high retail prices. This measure will alleviate equipment and machinery expenses, while increasing productivity and introducing new business opportunities.

I request your SUPPORT of SB 2565, which will alleviate cost used to purchase farm equipment and machinery.

Thank you for the opportunity to testify on this measure.

Mahalo!

decoite2 - Amanda

From: Stephanie Mock <stephanie.k.mock@gmail.com>
Sent: Monday, February 5, 2018 12:30 PM
To: AGRtestimony
Subject: I SUPPORT HB 2462.

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

I strongly support SB 2462, which exempts sales of farm equipment and machinery to certain producers of agricultural products from the general excise tax.

Hawaii's farmers and ranchers find it difficult to purchase farm equipment due to high retail prices. This measure will alleviate equipment and machinery expenses, while increasing productivity and introducing new business opportunities.

I request your SUPPORT of SB 2565, which will alleviate cost used to purchase farm equipment and machinery.

Thank you for the opportunity to testify on this measure.

Mahalo!

decoite2 - Amanda

From: Randy Cabral <kaiwiki.1970@gmail.com>
Sent: Monday, February 5, 2018 2:53 PM
To: AGRtestimony
Subject: I SUPPORT HB 2462.

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

I strongly support SB 2462, which exempts sales of farm equipment and machinery to certain producers of agricultural products from the general excise tax.

Hawaii's farmers and ranchers find it difficult to purchase farm equipment due to high retail prices. This measure will alleviate equipment and machinery expenses, while increasing productivity and introducing new business opportunities.

I request your SUPPORT of SB 2565, which will alleviate cost used to purchase farm equipment and machinery.

Thank you for the opportunity to testify on this measure.

Mahalo!

decoite2 - Amanda

From: Kylie Matsuda-Lum <kylie@kahukufarms.com>
Sent: Monday, February 5, 2018 2:00 PM
To: AGRtestimony
Subject: I SUPPORT HB 2462.

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

I strongly support SB 2462, which exempts sales of farm equipment and machinery to certain producers of agricultural products from the general excise tax.

Hawaii's farmers and ranchers find it difficult to purchase farm equipment due to high retail prices. This measure will alleviate equipment and machinery expenses, while increasing productivity and introducing new business opportunities.

I request your SUPPORT of SB 2565, which will alleviate cost used to purchase farm equipment and machinery.

Thank you for the opportunity to testify on this measure.

Mahalo!

decoite2 - Amanda

From: steve Stefanko <steveakakafallsfarm@gmail.com>
Sent: Monday, February 5, 2018 1:22 PM
To: AGRtestimony
Subject: I SUPPORT HB 2462.

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

I strongly support SB 2462, which exempts sales of farm equipment and machinery to certain producers of agricultural products from the general excise tax.

Hawaii's farmers and ranchers find it difficult to purchase farm equipment due to high retail prices. This measure will alleviate equipment and machinery expenses, while increasing productivity and introducing new business opportunities.

I request your SUPPORT of SB 2565, which will alleviate cost used to purchase farm equipment and machinery.

Thank you for the opportunity to testify on this measure.

Mahalo!

decoite2 - Amanda

From: Susan Mulken <susan@mulkernlandscaping.com>
Sent: Monday, February 5, 2018 3:08 PM
To: AGRtestimony
Subject: I SUPPORT HB 2462.

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

I strongly support SB 2462, which exempts sales of farm equipment and machinery to certain producers of agricultural products from the general excise tax.

Hawaii's farmers and ranchers find it difficult to purchase farm equipment due to high retail prices. This measure will alleviate equipment and machinery expenses, while increasing productivity and introducing new business opportunities.

I request your SUPPORT of SB 2565, which will alleviate cost used to purchase farm equipment and machinery.

Thank you for the opportunity to testify 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 2462.

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

I strongly support SB 2462, which exempts sales of farm equipment and machinery to certain producers of agricultural products from the general excise tax.

Hawaii's farmers and ranchers find it difficult to purchase farm equipment due to high retail prices. This measure will alleviate equipment and machinery expenses, while increasing productivity and introducing new business opportunities.

I request your SUPPORT of SB 2565, which will alleviate cost used to purchase farm equipment and machinery.

Thank you for the opportunity to testify on this measure.

Mahalo!

HB-2462

Submitted on: 2/5/2018 6:11:29 PM

Testimony for AGR on 2/7/2018 8:45:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Karen Chun	many different	Oppose	No

Comments:

Why would we exempt yet another special interest? Before we exempt equipment, let's exempt FOOD.

LATE

HB-2462

Submitted on: 2/6/2018 10:45:26 AM

Testimony for AGR on 2/7/2018 8:45:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Kilia Purdy-Avelino		Support	No

Comments:

decoite3 - Richard

From: Paula Hegele <paula@mauiwine.com>
Sent: Monday, February 5, 2018 4:08 PM
To: AGRtestimony
Subject: I SUPPORT HB 2462.

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

I strongly support SB 2462, which exempts sales of farm equipment and machinery to certain producers of agricultural products from the general excise tax.

Hawaii's farmers and ranchers find it difficult to purchase farm equipment due to high retail prices. This measure will alleviate equipment and machinery expenses, while increasing productivity and introducing new business opportunities.

I request your SUPPORT of SB 2565, which will alleviate cost used to purchase farm equipment and machinery.

Thank you for the opportunity to testify on this measure.

Mahalo!

decoite3 - Richard

From: Joni Kamiya <Jonikamiya@gmail.com>
Sent: Monday, February 5, 2018 9:32 PM
To: AGRtestimony
Subject: I SUPPORT HB 2462.

Follow Up Flag: Follow up
Flag Status: Flagged

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

I strongly support SB 2462, which exempts sales of farm equipment and machinery to certain producers of agricultural products from the general excise tax.

Hawaii's farmers and ranchers find it difficult to purchase farm equipment due to high retail prices. This measure will alleviate equipment and machinery expenses, while increasing productivity and introducing new business opportunities.

I request your SUPPORT of SB 2565, which will alleviate cost used to purchase farm equipment and machinery.

Thank you for the opportunity to testify on this measure.

Mahalo!

decoite3 - Richard

From: Sandi Kato-Klutke <Skatoklutke@gmail.com>
Sent: Monday, February 5, 2018 4:50 PM
To: AGRtestimony
Subject: I SUPPORT HB 2462.

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

I strongly support SB 2462, which exempts sales of farm equipment and machinery to certain producers of agricultural products from the general excise tax.

Hawaii's farmers and ranchers find it difficult to purchase farm equipment due to high retail prices. This measure will alleviate equipment and machinery expenses, while increasing productivity and introducing new business opportunities.

I request your SUPPORT of SB 2565, which will alleviate cost used to purchase farm equipment and machinery.

Thank you for the opportunity to testify on this measure.

Mahalo!

decoite3 - Richard

From: Jeffrey McCall <mccalljeffreyw@gmail.com>
Sent: Monday, February 5, 2018 8:17 PM
To: AGRtestimony
Subject: I SUPPORT HB 2462.

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

I strongly support SB 2462, which exempts sales of farm equipment and machinery to certain producers of agricultural products from the general excise tax.

Hawaii's farmers and ranchers find it difficult to purchase farm equipment due to high retail prices. This measure will alleviate equipment and machinery expenses, while increasing productivity and introducing new business opportunities.

I request your SUPPORT of SB 2565, which will alleviate cost used to purchase farm equipment and machinery.

Thank you for the opportunity to testify 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 2462.

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

I strongly support SB 2462, which exempts sales of farm equipment and machinery to certain producers of agricultural products from the general excise tax.

Hawaii's farmers and ranchers find it difficult to purchase farm equipment due to high retail prices. This measure will alleviate equipment and machinery expenses, while increasing productivity and introducing new business opportunities.

I request your SUPPORT of SB 2565, which will alleviate cost used to purchase farm equipment and machinery.

Thank you for the opportunity to testify 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 2462.

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

I strongly support SB 2462, which exempts sales of farm equipment and machinery to certain producers of agricultural products from the general excise tax.

Hawaii's farmers and ranchers find it difficult to purchase farm equipment due to high retail prices. This measure will alleviate equipment and machinery expenses, while increasing productivity and introducing new business opportunities.

I request your SUPPORT of SB 2565, which will alleviate cost used to purchase farm equipment and machinery.

Thank you for the opportunity to testify on this measure.

Mahalo!

decoite2 - Amanda

From: Richard Ogoshi <ogoshi@hawaiiantel.net>
Sent: Tuesday, February 6, 2018 8:53 AM
To: AGRtestimony
Subject: I SUPPORT HB 2462.



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

I strongly support SB 2462, which exempts sales of farm equipment and machinery to certain producers of agricultural products from the general excise tax.

Hawaii's farmers and ranchers find it difficult to purchase farm equipment due to high retail prices. This measure will alleviate equipment and machinery expenses, while increasing productivity and introducing new business opportunities.

I request your SUPPORT of SB 2565, which will alleviate cost used to purchase farm equipment and machinery.

Thank you for the opportunity to testify on this measure.

Mahalo!

decoite2 - Amanda

From: ROGER ROBELLO <rrobello@hcsugar.com>
Sent: Tuesday, February 6, 2018 10:32 AM
To: AGRtestimony
Subject: I SUPPORT HB 2462.



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

I strongly support SB 2462, which exempts sales of farm equipment and machinery to certain producers of agricultural products from the general excise tax.

Hawaii's farmers and ranchers find it difficult to purchase farm equipment due to high retail prices. This measure will alleviate equipment and machinery expenses, while increasing productivity and introducing new business opportunities.

I request your SUPPORT of SB 2565, which will alleviate cost used to purchase farm equipment and machinery.

Thank you for the opportunity to testify on this measure.

Mahalo!

decoite2 - Amanda

From: Jerry Ornellas <jerryo@hawaii.edu>
Sent: Tuesday, February 6, 2018 8:58 AM
To: AGRtestimony
Subject: I SUPPORT HB 2462.



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

I strongly support SB 2462, which exempts sales of farm equipment and machinery to certain producers of agricultural products from the general excise tax.

Hawaii's farmers and ranchers find it difficult to purchase farm equipment due to high retail prices. This measure will alleviate equipment and machinery expenses, while increasing productivity and introducing new business opportunities.

I request your SUPPORT of SB 2565, which will alleviate cost used to purchase farm equipment and machinery.

Thank you for the opportunity to testify on this measure.

Mahalo!

LATE

HB-2462

Submitted on: 2/6/2018 3:34:42 PM

Testimony for AGR on 2/7/2018 8:45:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
J Ashman		Support	No

Comments:

LATE

HB-2462

Submitted on: 2/6/2018 3:58:56 PM

Testimony for AGR on 2/7/2018 8:45:00 AM

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

Comments:

Support intent of tax exemption targeted for small and beginning farmers.