

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 FINANCE

**APRIL 4, 2018
2:30 P.M.
CONFERENCE ROOM 308**

**SENATE BILL NO. 2074 SD1
RELATING TO THE IMPORTANT AGRICULTURAL LAND QUALIFIED
AGRICULTURAL COST TAX CREDIT**

Chairperson Luke and Members of the Committee:

Thank you for the opportunity to testify on Senate Bill No. 2074 SD1 that authorizes the Department of Agriculture to certify Important Agricultural Land qualified agricultural costs through the 2028 tax year. The Department strongly supports this bill.

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 testify on this measure.



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 Sylvia Luke, Chair
and Members of the House Committee on Finance

Date: Wednesday, April 4, 2018
Time: 2:30 P.M.
Place: Conference Room 308, State Capitol

From: Linda Chu Takayama, Director
Department of Taxation

Re: S.B. 2074, S.D. 1, Relating to the Important Agricultural Land Qualified
Agricultural Cost Tax Credit

The Department of Taxation (Department) appreciates the intent of S.B. 2074, S.D. 1, and offers the following comments for your consideration.

S.B. 2074, S.D. 1, amends Hawaii Revised Statutes section 235-110.93, by extending through tax year 2028 the period of time during which the Department of Agriculture (DOA) may certify the important agricultural lands qualified agricultural cost tax credit. The measure deletes previous language directing the DOA 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 DOA to cease certifying these credits for taxable years beginning after December 31, 2028. The measure has a defective effective date of July 1, 2050.

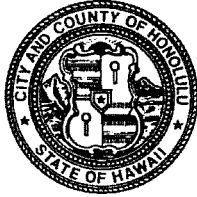
The Department notes that the Senate Committee on Ways and Means amended this measure defecting the effective date. The Department is able to administer the bill as written and defers to the DOA regarding its ability to continue certification of the tax credit through 2028.

Thank you for the opportunity to provide comments.

DEPARTMENT OF PLANNING AND PERMITTING
CITY AND COUNTY OF HONOLULU

650 SOUTH KING STREET, 7TH FLOOR • HONOLULU, HAWAII 96813
PHONE: (808) 768-8000 • FAX: (808) 768-6041
DEPT. WEB SITE: www.honolulu.gov • CITY WEB SITE: www.honolulu.gov

KIRK CALDWELL
MAYOR



KATHY K. SOKUGAWA
ACTING DIRECTOR

TIMOTHY F. T. HIU
DEPUTY DIRECTOR

EUGENE H. TAKAHASHI
DEPUTY DIRECTOR

April 4, 2018

The Honorable Sylvia Luke, Chair
and Members of the Committee on Finance
Hawaii House of Representatives
Hawaii State Capitol
415 South Beretania Street
Honolulu, Hawaii 96813

Dear Chair Luke and Committee Members:

Subject: Senate Bill No. 2074, SD 1
Relating to Important Agricultural Land
Qualified Agricultural Cost Tax Credit

The Department of Planning and Permitting (DPP) **supports** Senate Bill No. 2074, SD 1, which extends through December 31, 2028, the time that the Department of Agriculture may certify important agricultural lands (IAL) qualified for agricultural cost tax credits.

Extending the tax credit will allow owners of land designated IAL to receive credit for costs such as roads and utilities, agricultural processing facilities, water wells, reservoirs, dams, pipelines, agricultural housing, feasibility studies, and equipment. This is a much-needed incentive to encourage farmers to continue to work the land and help to obtain the ultimate goal of food self-sufficiency. As we near the completion of our IAL maps, we realize how important this incentive is for IAL landowners.

Thank you for the opportunity to comment.

Very truly yours,

A handwritten signature in black ink, appearing to read "Kathy K. Sokugawa".

Kathy K. Sokugawa
Acting Director

TAX FOUNDATION OF HAWAII

126 Queen Street, Suite 304

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: INCOME, Extend Important Agricultural Land Credit

BILL NUMBER: SB 2074, SD-1

INTRODUCED BY: Senate Committee on Ways & Means

EXECUTIVE SUMMARY: Section 2 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. It previously 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: July 1, 2050.

STAFF COMMENTS: The legislature by 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 have 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 important agricultural lands (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 negligible, the applicant base was extremely small, 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.

Digested 3/13/2018



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

April 4, 2018

HEARING BEFORE THE
HOUSE COMMITTEE ON FINANCE

TESTIMONY ON SB 2074, SD1
RELATING TO THE IMPORTANT AGRICULTURAL LAND QUALIFIED
AGRICULTURAL COST TAX CREDIT

Room 308
2:30 PM

Aloha Chair Luke, Vice Chair Cullen, 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 SB 2074, SD1, 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 for 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.



ALEXANDER & BALDWIN
PARTNERS FOR HAWAII

**SB 2074 SD1
RELATING TO THE IMPORTANT AGRICULTURAL LAND QUALIFIED AGRICULTURAL
COST TAX CREDIT**

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

APRIL 4, 2018

Chair Luke and Members of the House Committee on Finance:

I am Paul Oshiro, testifying on behalf of Alexander & Baldwin, Inc. (A&B) on SB 2074 SD1, “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.



April 2, 2018

Representative Sylvia J. Luke, Chair
Representative Ty J.K. Cullen, Vice Chair
House Committee on Finance

Support of SB 2074, S.D. 1, Relating to the Important Agricultural Land Qualified Agricultural Cost Tax Credit (Extends the time the Department of Agriculture may certify important agricultural lands qualified agricultural cost tax credits through 2028 tax year).

Wednesday, April 4, 2018, at 2:30 p.m., in Conference Room 308

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 SB 2074, S.D. 1** 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.

SB 2074, S.D. 1. The purpose of this bill is to extend the period of time during which the Department of Agriculture may certify important agricultural land qualified agricultural cost tax credits through the 2028 taxable year 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 credits, however, expired in 2017, and legislation introduced to renew the credits 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. 2

For the reasons set forth above, LURF is **in support of SB 2074, S.D. 1**, and respectfully urges your favorable consideration of this bill.

SB-2074-SD-1

Submitted on: 4/3/2018 12:00:34 AM

Testimony for FIN on 4/4/2018 2:30:00 PM

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

Comments:

Testimony of
Jon Okudara
on
S.B. No. 2074, S.D.1
**Relating to Important Agricultural Land Qualified
Agricultural Cost Tax Credit**
Committee on Finance
Wednesday, April 4, 2018, 2:30 p.m.
Room 308

I would like to testify in support of SB. No. 2074, S.D.1, with an amendment.

S.B. No. 2074, S.D. 1, extends the period of time in which the Department of Agriculture may certify qualified agricultural cost tax credits for lands designated as important agricultural lands to December 31, 2028.

There are two methods for the designation of important agricultural lands:

- Voluntary designation by the landowner; and
- Designation by the Land Use Commission after a county process for the identification of important agricultural lands and recommendations to the Commission.

We aren't certain when important agricultural lands will be designated by the LUC. Act 183, Session Laws of 2005, provided that the counties shall submit maps and recommendations for designations as important agricultural lands to the LUC ***no later than 60 months from the date the counties receive funds for the identification process.*** The counties have not yet completed the identification and mapping of important agricultural lands although Act 183, appropriated \$75,000 for the county process. The question becomes, "Is 10 more years sufficient?"

S.B. 2074, S.D.1, should be further amended to include in the definition of "qualified agricultural costs" for a tax credit on important agricultural lands, the costs associated with the preparation of land for the growing of crops, including clearing, removal of trees and debris, and soil restoration.

In 2008, Act 233, SLH 2008, established a variety of incentives and protections to establish and sustain viable agricultural operations on important agricultural lands. Included in the "qualified agricultural costs" are expenditures for:

- Plans, design, engineering, construction, renovation, repair, maintenance, and equipment for roads and utilities, processing facilities, irrigation systems, and agricultural housing;
- Studies;
- Equipment for agricultural purposes; and
- Regulatory processing, studies, and consultant services.

What is missing from this list of incentives is an incentive to “conserve and protect agricultural lands.”

Article XI, section 3 of the Hawaii Constitution mandates that:

“The State shall **conserve and protect agricultural lands**, promote diversified agriculture, increase agricultural self-sufficiency and **assure the availability of agriculturally suitable lands.**”

To actually “conserve and protect agricultural lands,” another expenditure should be added to “qualified agricultural costs,” the clearing, and removal of trees and debris, and soil restoration of former plantation lands that have been out of use for more than five years and are to be used for agricultural purposes.” Many of the former plantation lands are now over-grown with brush, albizia and Christmas berry trees, which may cost over \$6,000/acre to clear. In addition, after plantation crops have been harvested, many of the mineral nutrients required by crops are deficient and have to be restored.

In addition to the proposed amendment, please change the effective date to “July 1, 2018.”

Thank you for the opportunity to testify in support of S.B. 2074, S.D.1.

From: KEN OGAWA <KEN.OGAWA@CPSAGU.COM>
Sent: Tuesday, April 3, 2018 8:04 AM
To: FINTestimony
Subject: I SUPPORT SB 2074, SD1

Aloha Chair Luke, Vice Chair Cullen, and Members of the Committee:

I will not be attending the hearing, but I would like submit testimony in strong SUPPORT of SB 2074, SD 1, 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 agricultureâ€™s future in the State of Hawaii.

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

Mahalo!

From: John Gordines <gordines@kauaiflowers.com>
Sent: Tuesday, April 3, 2018 7:07 AM
To: FINTestimony
Subject: I SUPPORT SB 2074, SD1

Aloha Chair Luke, Vice Chair Cullen, and Members of the Committee:

I will not be attending the hearing, but I would like submit testimony in strong SUPPORT of SB 2074, SD 1, 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 agricultureâ€™s future in the State of Hawaii.

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

Mahalo!

From: Randy Cabral <kaiwiki.1970@gmail.com>
Sent: Tuesday, April 3, 2018 7:06 AM
To: FINTestimony
Subject: I SUPPORT SB 2074, SD1

Aloha Chair Luke, Vice Chair Cullen, and Members of the Committee:

I will not be attending the hearing, but I would like submit testimony in strong SUPPORT of SB 2074, SD 1, 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 agricultureâ€™s future in the State of Hawaii.

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

Mahalo!

From: Phil Becker <sales@aikaneplantation.com>
Sent: Tuesday, April 3, 2018 7:06 AM
To: FINTestimony
Subject: I SUPPORT SB 2074, SD1

Aloha Chair Luke, Vice Chair Cullen, and Members of the Committee:

I will not be attending the hearing, but I would like submit testimony in strong SUPPORT of SB 2074, SD 1, 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 agricultureâ€™s future in the State of Hawaii.

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

Mahalo!

From: Luana Beck <hooluanaranch@yahoo.com>
Sent: Tuesday, April 3, 2018 8:56 AM
To: FINTestimony
Subject: I SUPPORT SB 2074, SD1

Aloha Chair Luke, Vice Chair Cullen, and Members of the Committee:

I will not be attending the hearing, but I would like submit testimony in strong SUPPORT of SB 2074, SD 1, 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 agricultureâ€™s future in the State of Hawaii.

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

Mahalo!

From: Esket Padeken <hrcookies@outlook.com>
Sent: Tuesday, April 3, 2018 1:02 PM
To: FINTestimony
Subject: I SUPPORT SB 2074, SD1

Aloha Chair Luke, Vice Chair Cullen, and Members of the Committee:

I will not be attending the hearing, but I would like submit testimony in strong SUPPORT of SB 2074, SD 1, 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 agricultureâ€™s future in the State of Hawaii.

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

Mahalo!

From: Stephanie Whalen <swhalen@harc-hspa.com>
Sent: Tuesday, April 3, 2018 12:59 PM
To: FINTestimony
Subject: I SUPPORT SB 2074, SD1

Aloha Chair Luke, Vice Chair Cullen, and Members of the Committee:

I will not be attending the hearing, but I would like submit testimony in strong SUPPORT of SB 2074, SD 1, 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 agricultureâ€™s future in the State of Hawaii.

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

Mahalo!

From: Britt Craven <bcraven@lanihau.net>
Sent: Tuesday, April 3, 2018 12:59 PM
To: FINTestimony
Subject: I SUPPORT SB 2074, SD1

Aloha Chair Luke, Vice Chair Cullen, and Members of the Committee:

I will not be attending the hearing, but I would like submit testimony in strong SUPPORT of SB 2074, SD 1, 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 agricultureâ€™s future in the State of Hawaii.

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

Mahalo!

From: David Rietow <david@agroresources.com>
Sent: Tuesday, April 3, 2018 12:57 PM
To: FINTestimony
Subject: I SUPPORT SB 2074, SD1

Aloha Chair Luke, Vice Chair Cullen, and Members of the Committee:

I will not be attending the hearing, but I would like submit testimony in strong SUPPORT of SB 2074, SD 1, 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 agricultureâ€™s future in the State of Hawaii.

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

Mahalo!

From: Blake Rabe <blake.rabe@monsanto.com>
Sent: Tuesday, April 3, 2018 12:52 PM
To: FINTestimony
Subject: I SUPPORT SB 2074, SD1

Aloha Chair Luke, Vice Chair Cullen, and Members of the Committee:

I will not be attending the hearing, but I would like submit testimony in strong SUPPORT of SB 2074, SD 1, 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!

From: Lai Jayyousi <Kalua1@hotmail.com>
Sent: Tuesday, April 3, 2018 12:51 PM
To: FINTestimony
Subject: I SUPPORT SB 2074, SD1

Aloha Chair Luke, Vice Chair Cullen, and Members of the Committee:

I will not be attending the hearing, but I would like submit testimony in strong SUPPORT of SB 2074, SD 1, 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 agricultureâ€™s future in the State of Hawaii.

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

Mahalo!

From: Annette Lee <acefarm@hawaii.rr.com>
Sent: Tuesday, April 3, 2018 12:46 PM
To: FINTestimony
Subject: I SUPPORT SB 2074, SD1

Aloha Chair Luke, Vice Chair Cullen, and Members of the Committee:

I will not be attending the hearing, but I would like submit testimony in strong SUPPORT of SB 2074, SD 1, 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 agricultureâ€™s future in the State of Hawaii.

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

Mahalo!

From: M Harvey <Hauoliharvey@gmail.com>
Sent: Tuesday, April 3, 2018 12:44 PM
To: FINTestimony
Subject: I SUPPORT SB 2074, SD1

Aloha Chair Luke, Vice Chair Cullen, and Members of the Committee:

I will not be attending the hearing, but I would like submit testimony in strong SUPPORT of SB 2074, SD 1, 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 agricultureâ€™s future in the State of Hawaii.

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

Mahalo!

From: Kaohi Mokuhalii <Kaohi@kmfarmandranch.com>
Sent: Tuesday, April 3, 2018 1:09 PM
To: FINTestimony
Subject: I SUPPORT SB 2074, SD1

Aloha Chair Luke, Vice Chair Cullen, and Members of the Committee:

I will not be attending the hearing, but I would like submit testimony in strong SUPPORT of SB 2074, SD 1, 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 agricultureâ€™s future in the State of Hawaii.

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

Mahalo!

From: Andrea Woods <andreaswimsunset@yahoo.com>
Sent: Tuesday, April 3, 2018 12:52 PM
To: FINTestimony
Subject: I SUPPORT SB 2074, SD1

Aloha Chair Luke, Vice Chair Cullen, and Members of the Committee:

I will not be attending the hearing, but I would like submit testimony in strong SUPPORT of SB 2074, SD 1, 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 agricultureâ€™s future in the State of Hawaii.

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

Mahalo!

From: Randall Francisco <franciscorandall@yahoo.com>
Sent: Tuesday, April 3, 2018 12:44 PM
To: FINTestimony
Subject: I SUPPORT SB 2074, SD1

Aloha Chair Luke, Vice Chair Cullen, and Members of the Committee:

I will not be attending the hearing, but I would like submit testimony in strong SUPPORT of SB 2074, SD 1, 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!

From: GLENN TOYAMA <hawnflowgrdn@iglide.net>
Sent: Tuesday, April 3, 2018 1:14 PM
To: FINTestimony
Subject: I SUPPORT SB 2074, SD1

Aloha Chair Luke, Vice Chair Cullen, and Members of the Committee:

I will not be attending the hearing, but I would like submit testimony in strong SUPPORT of SB 2074, SD 1, 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 agricultureâ€™s future in the State of Hawaii.

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

Mahalo!

From: Robert Paull <robertepaull@gmail.com>
Sent: Tuesday, April 3, 2018 1:13 PM
To: FINTestimony
Subject: I SUPPORT SB 2074, SD1

Aloha Chair Luke, Vice Chair Cullen, and Members of the Committee:

I am unable to attend the hearing on this important issue. Instead I would like submit testimony in strong SUPPORT of SB 2074, SD 1, that extends the period HDOA has available to certify important agricultural lands qualified agricultural cost tax credits to 2028.

The State of Hawaii has a fundamental interest in keep lands in agriculture. This priority is supported by numerous measures to purchase lands by the State. The IAL program encourages VOLUNTARY designation of the lands in exchange for the incentives. This voluntary designation is a cost-effective way to preserve agriculture operations for future generations and enhance Hawaii's food security.

I 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!

From: Kirk Fausett <Kirkfausett@gmail.com>
Sent: Tuesday, April 3, 2018 1:32 PM
To: FINTestimony
Subject: I SUPPORT SB 2074, SD1

Aloha Chair Luke, Vice Chair Cullen, and Members of the Committee:

I will not be attending the hearing, but I would like submit testimony in strong SUPPORT of SB 2074, SD 1, 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 agricultureâ€™s future in the State of Hawaii.

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

Mahalo!

From: Roxann Parran <keahi4@yahoo.com>
Sent: Tuesday, April 3, 2018 1:30 PM
To: FINTestimony
Subject: I SUPPORT SB 2074, SD1

Aloha Chair Luke, Vice Chair Cullen, and Members of the Committee:

I will not be attending the hearing, but I would like submit testimony in strong SUPPORT of SB 2074, SD 1, 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 agricultureâ€™s future in the State of Hawaii.

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

Mahalo!

LATE

SB-2074-SD-1

Submitted on: 4/3/2018 2:27:13 PM

Testimony for FIN on 4/4/2018 2:30:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Melodie Aduja	the Oahu County Committee on Legislative Priorities of the Democratic Party of Hawai'i	Support	No

Comments:



Hawaii Cattlemen's Council, Inc.



COMMITTEE ON FINANCE
Rep. Sylvia Luke, Chair
Rep. Ty J.K. Cullen, Vice Chair

DATE: Wednesday, April 4, 2018
TIME: 2:30 P.M.
PLACE: Conference Room 308

**SB 2074, SD1 – RELATING TO THE IMPORTANT AGRICULTURAL LAND QUALIFIED
AGRICULTURAL COST TAX CREDIT.**

Extends through the 2028 taxable year the time in which the Department of Agriculture may certify important agricultural lands qualified agricultural cost tax credits. Effective 7/1/2050.

Chair Luke, Vice Chair Cullen, 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 **stongly supports** SB 2074, SD1 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 that have been 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 this measure and we appreciate the opportunity to testify on this important matter.





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President Emeritus
Kirby Kester

Executive Director
Bennette Misalucha

TESTIMONY FROM BENNETTE MISALUCHA, EXECUTIVE DIRECTOR

**In Strong Support of SB2074
Relating to the Important Agricultural Land Qualified Agricultural Cost Tax
Credit**

HOUSE COMMITTEE ON FINANCE
April 4, 2018, 2:30 p.m.
Conference Room 308

LATE

Chair Luke 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 **supports SB2074, SD1**, which seeks to extend through the 2028 tax year the time that the department of agriculture may certify important agricultural lands qualified agricultural cost tax credits.

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.

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

Respectfully submitted,

Bennette Misalucha
Executive Director, Hawaii Crop Improvement Association



Hawaii Cattlemen's Council, Inc.



COMMITTEE ON FINANCE
Rep. Sylvia Luke, Chair
Rep. Ty J.K. Cullen, Vice Chair

DATE: Wednesday, April 4, 2018
TIME: 2:30 P.M.
PLACE: Conference Room 308

**SB 2074, SD1 – RELATING TO THE IMPORTANT AGRICULTURAL LAND QUALIFIED
AGRICULTURAL COST TAX CREDIT.**

Extends through the 2028 taxable year the time in which the Department of Agriculture may certify important agricultural lands qualified agricultural cost tax credits. Effective 7/1/2050.

Chair Luke, Vice Chair Cullen, 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 **stongly supports** SB 2074, SD1 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 that have been 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 this measure and we appreciate the opportunity to testify on this important matter.





Board of Directors

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Gene Harrington

President Emeritus
Kirby Kester

Executive Director
Bennette Misalucha

TESTIMONY FROM BENNETTE MISALUCHA, EXECUTIVE DIRECTOR

**In Strong Support of SB2074
Relating to the Important Agricultural Land Qualified Agricultural Cost Tax
Credit**

HOUSE COMMITTEE ON FINANCE
April 4, 2018, 2:30 p.m.
Conference Room 308

LATE

Chair Luke 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 **supports SB2074, SD1**, which seeks to extend through the 2028 tax year the time that the department of agriculture may certify important agricultural lands qualified agricultural cost tax credits.

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.

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

Respectfully submitted,

Bennette Misalucha
Executive Director, Hawaii Crop Improvement Association

From: Douglas Luka <djluka0905@hawaii.rr.com>
Sent: Wednesday, April 4, 2018 10:22 AM
To: FINTestimony
Subject: I SUPPORT SB 2074, SD1

Aloha Chair Luke, Vice Chair Cullen, and Members of the Committee:

I will not be attending the hearing, but I would like submit testimony in strong SUPPORT of SB 2074, SD 1, 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!

FIN-Jo

From: Clarence Nakatsukasa <nakacsn@yahoo.com>
Sent: Wednesday, April 4, 2018 10:39 AM
To: FINTestimony
Subject: I SUPPORT SB 2074, SD1



Aloha Chair Luke, Vice Chair Cullen, and Members of the Committee:

I will not be attending the hearing, but I would like submit testimony in strong SUPPORT of SB 2074, SD 1, 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 agricultureâ€™s future in the State of Hawaii.

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

Mahalo!

FIN-Jo

From: Douglas Luka <djluka0905@hawaii.rr.com>
Sent: Wednesday, April 4, 2018 10:22 AM
To: FINTestimony
Subject: I SUPPORT SB 2074, SD1



Aloha Chair Luke, Vice Chair Cullen, and Members of the Committee:

I will not be attending the hearing, but I would like submit testimony in strong SUPPORT of SB 2074, SD 1, 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!

FIN-Jo

From: stephanie Iona <stephanieniona808@gmail.com>
Sent: Wednesday, April 4, 2018 9:17 AM
To: FINTestimony
Subject: I SUPPORT SB 2074, SD1



Aloha Chair Luke, Vice Chair Cullen, and Members of the Committee:

I will not be attending the hearing, but I would like submit testimony in strong SUPPORT of SB 2074, SD 1, 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 agricultureâ€™s future in the State of Hawaii.

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

Mahalo!

FIN-Jo

From: Susan Mulkern <susan@mulkernlandscaping.com>
Sent: Wednesday, April 4, 2018 8:58 AM
To: FINTestimony
Subject: I SUPPORT SB 2074, SD1



Aloha Chair Luke, Vice Chair Cullen, and Members of the Committee:

I will not be attending the hearing, but I would like submit testimony in strong SUPPORT of SB 2074, SD 1, 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 agricultureâ€™s future in the State of Hawaii.

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

Mahalo!

FIN-Jo

From: Melvin Matsuda <melvin@kahukubrand.com>
Sent: Wednesday, April 4, 2018 8:51 AM
To: FINTestimony
Subject: I SUPPORT SB 2074, SD1

LATE

Aloha Chair Luke, Vice Chair Cullen, and Members of the Committee:

I will not be attending the hearing, but I would like submit testimony in strong SUPPORT of SB 2074, SD 1, 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!

FIN-Jo

From: Richard Ogoshi <ogoshi@hawaiiantel.net>
Sent: Wednesday, April 4, 2018 8:29 AM
To: FINTestimony
Subject: I SUPPORT SB 2074, SD1



Aloha Chair Luke, Vice Chair Cullen, and Members of the Committee:

I will not be attending the hearing, but I would like submit testimony in strong SUPPORT of SB 2074, SD 1, 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 agricultureâ€™s future in the State of Hawaii.

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

Mahalo!

FIN-Jo

From: Loraine Terada <loraineyumi@yahoo.com>
Sent: Wednesday, April 4, 2018 7:53 AM
To: FINTestimony
Subject: I SUPPORT SB 2074, SD1



Aloha Chair Luke, Vice Chair Cullen, and Members of the Committee:

I will not be attending the hearing, but I would like submit testimony in strong SUPPORT of SB 2074, SD 1, 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 agricultureâ€™s future in the State of Hawaii.

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

Mahalo!

FIN-Jo

From: Edith Ramiscal <edi_hi@hotmail.com>
Sent: Wednesday, April 4, 2018 6:43 AM
To: FINTestimony
Subject: I SUPPORT SB 2074, SD1

LATE

Aloha Chair Luke, Vice Chair Cullen, and Members of the Committee:

I will not be attending the hearing, but I would like submit testimony in strong SUPPORT of SB 2074, SD 1, 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!

FIN-Jo

From: Adam Killermann <apkajar@gmail.com>
Sent: Wednesday, April 4, 2018 5:57 AM
To: FINTestimony
Subject: I SUPPORT SB 2074, SD1



Aloha Chair Luke, Vice Chair Cullen, and Members of the Committee:

I will not be attending the hearing, but I would like submit testimony in strong SUPPORT of SB 2074, SD 1, 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!

FIN-Jo

From: Alvin Tsuruda <waihale@hawaiiantel.net>
Sent: Tuesday, April 3, 2018 11:30 PM
To: FINTestimony
Subject: I SUPPORT SB 2074, SD1



Aloha Chair Luke, Vice Chair Cullen, and Members of the Committee:

I will not be attending the hearing, but I would like submit testimony in strong SUPPORT of SB 2074, SD 1, 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 agricultureâ€™s future in the State of Hawaii.

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

Mahalo!

FIN-Jo

From: Laurie Ho <laurieho1@hawaiiantel.net>
Sent: Tuesday, April 3, 2018 10:01 PM
To: FINTestimony
Subject: I SUPPORT SB 2074, SD1



Aloha Chair Luke, Vice Chair Cullen, and Members of the Committee:

I will not be attending the hearing, and appreciate the ability to provide testimony via email messaging. I would like submit testimony in strong SUPPORT of SB 2074, SD 1, 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!

FIN-Jo

From: Gary Greive <puukoafarm@hawaii.rr.com>
Sent: Tuesday, April 3, 2018 9:59 PM
To: FINTestimony
Subject: I SUPPORT SB 2074, SD1

LATE

Aloha Chair Luke, Vice Chair Cullen, and Members of the Committee:

I will not be attending the hearing, but I would like submit testimony in strong SUPPORT of SB 2074, SD 1, 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 agricultureâ€™s future in the State of Hawaii.

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

Mahalo!

FIN-Jo

From: Wayne Katayama <wkata@hawaiiintel.net>
Sent: Tuesday, April 3, 2018 8:37 PM
To: FINTestimony
Subject: I SUPPORT SB 2074, SD1



Aloha Chair Luke, Vice Chair Cullen, and Members of the Committee:

I will not be attending the hearing, but I would like submit testimony in strong SUPPORT of SB 2074, SD 1, 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 agricultureâ€™s future in the State of Hawaii.

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

Mahalo!

FIN-Jo

From: C.Kawabata <ckawabata@msn.com>
Sent: Tuesday, April 3, 2018 7:49 PM
To: FINTestimony
Subject: I SUPPORT SB 2074, SD1

LATE

Aloha Chair Luke, Vice Chair Cullen, and Members of the Committee:

I will not be attending the hearing, but I would like submit testimony in strong SUPPORT of SB 2074, SD 1, 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!

FIN-Jo

From: Laurie Murphy <drandmrsbombay@aol.com>
Sent: Tuesday, April 3, 2018 7:47 PM
To: FINTestimony
Subject: I SUPPORT SB 2074, SD1



Aloha Chair Luke, Vice Chair Cullen, and Members of the Committee:

I will not be attending the hearing, but I would like submit testimony in strong SUPPORT of SB 2074, SD 1, 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!

FIN-Jo

From: Joni Kamiya <Jonikamiya@gmail.com>
Sent: Tuesday, April 3, 2018 7:40 PM
To: FINTestimony
Subject: I SUPPORT SB 2074, SD1



Aloha Chair Luke, Vice Chair Cullen, and Members of the Committee:

I will not be attending the hearing, but I would like submit testimony in strong SUPPORT of SB 2074, SD 1, 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 agricultureâ€™s future in the State of Hawaii.

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

Mahalo!

FIN-Jo

From: Stefanie Delmont <bluejourney@aol.com>
Sent: Tuesday, April 3, 2018 7:01 PM
To: FINTestimony
Subject: I SUPPORT SB 2074, SD1



Aloha Chair Luke, Vice Chair Cullen, and Members of the Committee:

I will not be attending the hearing, but I would like submit testimony in strong SUPPORT of SB 2074, SD 1, 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.

I am a full time resident and market grower on the Big Island -Kona side- and I strongly support this bill.Land is being brought into or back into agricultural production by new, not necessarily young, farmers who see a future in farming, ranching,animal husbandry, niche/specialty products - this is a growing movement and needs more time to grow ag not houses on the Big Island -well all of Hawaii State. So...keep the probability of identifying more IAL until 2028 at least.

I 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!

FIN-Jo

From: Frederick Mencher <fmencher@hawaii.rr.com>
Sent: Tuesday, April 3, 2018 6:38 PM
To: FINTestimony
Subject: I SUPPORT SB 2074, SD1

LATE

Aloha Chair Luke, Vice Chair Cullen, and Members of the Committee:

I will not be attending the hearing, but I would like submit testimony in strong SUPPORT of SB 2074, SD 1, 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!

FIN-Jo

From: Sylvia Cenzano <sylvia@kolealea.com>
Sent: Tuesday, April 3, 2018 6:26 PM
To: FINTestimony
Subject: I SUPPORT SB 2074, SD1



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