

DAVID Y. IGE  
Governor

DOUGLAS S. CHIN  
Lt. Governor



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

SCOTT E. ENRIGHT  
Chairperson, Board of Agriculture

PHYLLIS SHIMABUKURO-GEISER  
Deputy to the Chairperson

**TESTIMONY OF SCOTT E. ENRIGHT  
CHAIRPERSON, BOARD OF AGRICULTURE**

**BEFORE THE HOUSE COMMITTEE ON AGRICULTURE**

**MARCH 21, 2018  
8:45 A.M.  
CONFERENCE ROOM 312**

**SENATE BILL NO. 2565 SD2  
RELATING TO TAX EXEMPTION**

Chairperson Creagan and Members of the Committee:

Thank you for the opportunity to testify on Senate Bill No. 2565 SD2 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. SD2 requires the producers seeking this exemption to provide their previous year's income tax return and sunsets the exemption. 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 P. Creagan, Chair  
and Members of the House Committee on Agriculture

Date: Wednesday, March 21, 2018  
Time: 8:45 A.M.  
Place: Conference Room 312, State Capitol

From: Linda Chu Takayama, Director  
Department of Taxation

Re: S.B. 2565, S.D. 2, Relating to Tax Exemption

The Department of Taxation (Department) appreciates the intent of S.B. 2565, S.D. 2, and offers the following comments for your consideration.

S.B. 2565, S.D. 2, 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 producer, provided that the producer's gross income for the previous taxable year, as evidenced by their income tax return for that year, did 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 purchased for the purpose of resale.
- Authorizes the Director of Taxation (Director) to determine the time limitation for the new exemption;
- Defective effective date of July 1, 2050;
- Applies to taxable years beginning after December 31, 2019; and
- Has an unspecified repeal date.

Section 237-5, HRS, 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 the Senate Committee on Ways and Means amended this measure to add a defective effective date and an unspecified repeal date. The Committee also amended the measure to clarify that the producer’s gross income and eligibility for the exemption shall be evidenced by the producer’s income tax return for the previous taxable year.

Second, the Department suggests that subsection (c) be amended by deleting the phrase “including any time limitation for the exemption” as the repeal date has been inserted into Section 4 of this measure.

Finally, if the Committee wishes to advance this measure, the Department notes that it is able to implement S.B. 2565, S.D. 2, with current application to taxable years beginning after December 31, 2019. This will allow the Department sufficient time to make the necessary form and computer system changes.

Thank you for the opportunity to provide comments.

# 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, SD-2

INTRODUCED BY: Senate Committee on Ways & Means

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 for the previous taxable year, as evidenced by the producer's income tax return for that year, 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 purchased for the purpose of resale.

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: This Act shall take effect on July 1, 2050; provided that: (1) This Act shall apply to taxable years beginning after December 31, 2019; and (2) This Act shall be repealed on \_\_\_\_.

STAFF COMMENTS: Farm equipment as defined in the bill appears to be depreciable tangible personal property. If so, 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, if enacted, would stop the GET imposed upon purchase, making the property ineligible for the capital goods excise tax credit, which results in the taxpayer being in the same economic position as under current law. The exemption thus does not appear to be necessary, and may add to confusion.

Digested 3/16/2018



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

March 21, 2018

HEARING BEFORE THE  
HOUSE COMMITTEE ON AGRICULTURE

**TESTIMONY ON SB 2565, SD2**  
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 interests of our diverse agricultural community.

**The Hawaii Farm Bureau supports SB 2565, SD2**, which exempts sales of farm equipment and machinery to certain producers of agricultural products from the general excise tax.

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.



March 16, 2018

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

**Testimony in Support of SB 2565, S.D. 2, 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, March 21, 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 SB 2565, S.D. 2** 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 2565, S.D. 2.** This bill proposes to exempt from the general excise tax, sales of farm equipment and machinery to certain producers of agricultural products, statewide.

**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 SB 2565, S.D. 2, 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.

**SB-2565-SD-2**

Submitted on: 3/19/2018 8:30:26 AM

Testimony for AGR on 3/21/2018 8:45:00 AM

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

Comments:



**SB-2565-SD-2**

Submitted on: 3/20/2018 2:30:17 AM

Testimony for AGR on 3/21/2018 8:45:00 AM

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

Comments:

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

Good morning. My name is Melodie Aduja. I serve as Chair of the Oahu County Committee ("OCC") on Legislative Priorities of the Democratic Party of Hawaii. Thank you for the opportunity to provide written testimony on **SB2565 SD2** relating to the General Excise Tax; Exemption; Agriculture; and Farm Equipment and Machinery.

The OCC Legislative Priorities Committee is in favor of **SB2565 SD2** and supports its passage.

**SB2565 SD2** is in accord with the Platform of the Democratic Party of Hawai'i ("DPH"), 2016, as it exempts sales of farm equipment and machinery to certain producers of agricultural products from the general excise tax; and applies to taxable years beginning after 12/31/2019, an unspecified date, effective 7/1/2050.

Specifically, the DPH Platform provides that, "Agriculture in our state must be preserved and its future strengthened. Sufficient prime agricultural lands must be maintained for the health, economic wellbeing and sustenance of the people." (Platform of the DPH, P. 2, Lines 76-78 (2016)).

As an island state, securing affordable food for all is a priority. We support healthy, sustainable, and diversified local food production, and "Buy Local" strategies to assure greater food security and food safety." (Platform of the DPH, P. 2, Lines 9799 (2016)).

Given that **SB2565 SD2** exempts sales of farm equipment and machinery to certain producers of agricultural products from the general excise tax; and applies to taxable years beginning after 12/31/2019, an unspecified date, effective 7/1/2050, it is the position of the OCC Legislative Priorities Committee to support this measure.

Thank you very much for your kind consideration.

Sincerely yours,  
/s/ Melodie Aduja

Melodie Aduja, Chair, OCC Legislative Priorities Committee  
Email: [legislativepriorities@gmail.com](mailto:legislativepriorities@gmail.com), Text/Tel.: (808) 258-8889

## **decoite2 - Amanda**

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**From:** Laurie Ho <laurieho1@hawaiiantel.net>  
**Sent:** Tuesday, March 20, 2018 11:02 AM  
**To:** AGRtestimony  
**Subject:** I SUPPORT SB 2565, SD 2.

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

I strongly support SB 2565, SD2, 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, SD2, which will alleviate cost used to purchase farm equipment and machinery.

Thank you for the opportunity to testify on this measure.

Mahalo!

## decoite2 - Amanda

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**From:** Bobby Wilson <bwilson3@dow.com>  
**Sent:** Tuesday, March 20, 2018 9:24 AM  
**To:** AGRtestimony  
**Subject:** I SUPPORT SB 2565, SD 2.

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

I strongly support SB 2565, SD2, 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, SD2, which will alleviate cost used to purchase farm equipment and machinery.

Thank you for the opportunity to testify on this measure.

Mahalo!

## **decoite2 - Amanda**

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**From:** Sandi Kato-Klutke <Skatoklutke@gmsil.com>  
**Sent:** Tuesday, March 20, 2018 8:28 AM  
**To:** AGRtestimony  
**Subject:** I SUPPORT SB 2565, SD 2.

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

I strongly support SB 2565, SD2, 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, SD2, which will alleviate cost used to purchase farm equipment and machinery.

Thank you for the opportunity to testify on this measure.

Mahalo!

## **decoite2 - Amanda**

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**From:** Richard Ogoshi <ogoshi@hawaiiantel.net>  
**Sent:** Tuesday, March 20, 2018 8:10 AM  
**To:** AGRtestimony  
**Subject:** I SUPPORT SB 2565, SD 2.

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

I strongly support SB 2565, SD2, 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, SD2, which will alleviate cost used to purchase farm equipment and machinery.

Thank you for the opportunity to testify on this measure.

Mahalo!

## **decoite2 - Amanda**

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**From:** Frederick Mencher <fmencher@hawaii.rr.com>  
**Sent:** Monday, March 19, 2018 11:02 PM  
**To:** AGRtestimony  
**Subject:** I SUPPORT SB 2565, SD 2.

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

I strongly support SB 2565, SD2, which exempts sales of farm equipment and machinery to certain producers of agricultural products from the general excise tax.

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I request your SUPPORT of SB 2565, SD2, which will alleviate cost used to purchase farm equipment and machinery.

Thank you for the opportunity to testify on this measure.

Mahalo!

## **decoite2 - Amanda**

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**From:** C Kawabata <ckawabata@msn.com>  
**Sent:** Monday, March 19, 2018 9:34 PM  
**To:** AGRtestimony  
**Subject:** I SUPPORT SB 2565, SD 2.

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

I strongly support SB 2565, SD2, 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, SD2, which will alleviate cost used to purchase farm equipment and machinery.

Thank you for the opportunity to testify on this measure.

Mahalo!



## **decoite2 - Amanda**

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**From:** Iris Shimabukuro <iris@hawaiianeggcompany.com>  
**Sent:** Monday, March 19, 2018 8:31 PM  
**To:** AGRtestimony  
**Subject:** I SUPPORT SB 2565, SD 2.

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

I strongly support SB 2565, SD2, 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.

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Thank you for the opportunity to testify on this measure.

Mahalo!

## **decoite2 - Amanda**

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**From:** Jill Coryell <hibiscuslady@hawaii.rr.com>  
**Sent:** Monday, March 19, 2018 5:23 PM  
**To:** AGRtestimony  
**Subject:** I SUPPORT SB 2565, SD 2.

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

I strongly support SB 2565, SD2, 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, SD2, which will alleviate cost used to purchase farm equipment and machinery.

Thank you for the opportunity to testify on this measure.

Mahalo!

## decoite2 - Amanda

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**From:** Joy Gold <joy@joygoldunlimited.com>  
**Sent:** Monday, March 19, 2018 5:04 PM  
**To:** AGRtestimony  
**Cc:** Larry Jeffs (ljefts@aloha.net)  
**Subject:** SB2565sd1,sd2 Testimony for Hse AGR Hearing, Weds March 21 - 8:45am  
**Attachments:** LJF\_SB2565sd1,sd2\_GET\_HseAGR.pdf

Aloha,

On behalf of Larry Jeffs, owner and operator of Larry Jeffs Farms, LLC please accept the attached testimony for:  
SB2565sd1,sd2, Relating to Tax Exemption  
Hse AGR Hearing  
Weds. March 21 – 8:45am  
Room 312

Please call me at 368-1146 if there are any questions about the testimony submittal.

Thank you,  
Joy Gold

\*\*\*\*\*

Joy Gold Unlimited, Inc.  
1136 Union Mall, Ste. 403  
Honolulu, Hawaii 96813  
Phone: 808-526-3770 Mobile: 808-368-1146 Email: [joy@joygoldunlimited.com](mailto:joy@joygoldunlimited.com)  
[www.joygoldunlimited.com](http://www.joygoldunlimited.com)  
*"Working with you to achieve your organization's mission and public policy goals"*

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## **decoite2 - Amanda**

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**From:** Laila Jayyousi <Kalua1@hotmail.com>  
**Sent:** Monday, March 19, 2018 3:37 PM  
**To:** AGRtestimony  
**Subject:** I SUPPORT SB 2565, SD 2.

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

I strongly support SB 2565, SD2, 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, SD2, which will alleviate cost used to purchase farm equipment and machinery.

Thank you for the opportunity to testify on this measure.

Mahalo!

## **decoite2 - Amanda**

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**From:** Ken Hufford <honopua@msn.com>  
**Sent:** Monday, March 19, 2018 2:50 PM  
**To:** AGRtestimony  
**Subject:** I SUPPORT SB 2565, SD 2.

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

I strongly support SB 2565, SD2, which exempts sales of farm equipment and machinery to certain producers of agricultural products from the general excise tax.

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Thank you for the opportunity to testify on this measure.

Mahalo!

## decoite2 - Amanda

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**From:** michael hughes <mhughes@tradewindconnection.com>  
**Sent:** Monday, March 19, 2018 2:36 PM  
**To:** AGRtestimony  
**Subject:** I SUPPORT SB 2565, SD 2.

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

I strongly support SB 2565, SD2, 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, SD2, which will alleviate cost used to purchase farm equipment and machinery.

Thank you for the opportunity to testify on this measure.

Mahalo!

## **decoite2 - Amanda**

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**From:** Winifred Marcos <w1n1marc@gmail.com>  
**Sent:** Monday, March 19, 2018 2:09 PM  
**To:** AGRtestimony  
**Subject:** I SUPPORT SB 2565, SD 2.

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

I strongly support SB 2565, SD2, which exempts sales of farm equipment and machinery to certain producers of agricultural products from the general excise tax.

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I request your SUPPORT of SB 2565, SD2, which will alleviate cost used to purchase farm equipment and machinery.

Thank you for the opportunity to testify on this measure.

Mahalo!

## **decoite2 - Amanda**

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**From:** Mark Takemoto <marktakemoto.hi@gmail.com>  
**Sent:** Monday, March 19, 2018 2:09 PM  
**To:** AGRtestimony  
**Subject:** I SUPPORT SB 2565, SD 2.

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

I strongly support SB 2565, SD2, which exempts sales of farm equipment and machinery to certain producers of agricultural products from the general excise tax.

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Thank you for the opportunity to testify on this measure.

Mahalo!



## **decoite2 - Amanda**

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**From:** Lehn Huff <msgn@hawaii.rr.com>  
**Sent:** Monday, March 19, 2018 1:57 PM  
**To:** AGRtestimony  
**Subject:** I SUPPORT SB 2565, SD 2.

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

I strongly support SB 2565, SD2, which exempts sales of farm equipment and machinery to certain producers of agricultural products from the general excise tax.

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Thank you for the opportunity to testify on this measure.

Mahalo!

## **decoite2 - Amanda**

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**From:** David Rierow <dgrietow@gmail.com>  
**Sent:** Monday, March 19, 2018 1:46 PM  
**To:** AGRtestimony  
**Subject:** I SUPPORT SB 2565, SD 2.

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

I strongly support SB 2565, SD2, which exempts sales of farm equipment and machinery to certain producers of agricultural products from the general excise tax.

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Thank you for the opportunity to testify on this measure.

Mahalo!

## **decoite2 - Amanda**

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**From:** Alvin Tsuruda <waihale@hawaiiantel.net>  
**Sent:** Monday, March 19, 2018 1:44 PM  
**To:** AGRtestimony  
**Subject:** I SUPPORT SB 2565, SD 2.

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

I strongly support SB 2565, SD2, which exempts sales of farm equipment and machinery to certain producers of agricultural products from the general excise tax.

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Thank you for the opportunity to testify on this measure.

Mahalo!

## **decoite2 - Amanda**

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**From:** Christine Brammer <director@agleaderhi.org>  
**Sent:** Monday, March 19, 2018 12:47 PM  
**To:** AGRtestimony  
**Subject:** I SUPPORT SB 2565, SD 2.

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

I strongly support SB 2565, SD2, which exempts sales of farm equipment and machinery to certain producers of agricultural products from the general excise tax.

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Thank you for the opportunity to testify on this measure.

Mahalo!

## **decoite2 - Amanda**

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**From:** James Tavares <tavaresjam@gmail.com>  
**Sent:** Monday, March 19, 2018 12:39 PM  
**To:** AGRtestimony  
**Subject:** I SUPPORT SB 2565, SD 2.

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

I strongly support SB 2565, SD2, which exempts sales of farm equipment and machinery to certain producers of agricultural products from the general excise tax.

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Mahalo!

## **decoite2 - Amanda**

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**From:** Mark Phillipson <reelrelaxed@gmail.com>  
**Sent:** Monday, March 19, 2018 12:39 PM  
**To:** AGRtestimony  
**Subject:** I SUPPORT SB 2565, SD 2.

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

I strongly support SB 2565, SD2, 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, SD2, which will alleviate cost used to purchase farm equipment and machinery.

Thank you for the opportunity to testify on this measure.

Mahalo!

## **decoite2 - Amanda**

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**From:** Jari Sugano <Ncsugano@gmail.com>  
**Sent:** Monday, March 19, 2018 12:36 PM  
**To:** AGRtestimony  
**Subject:** I SUPPORT SB 2565, SD 2.

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

I strongly support SB 2565, SD2, which exempts sales of farm equipment and machinery to certain producers of agricultural products from the general excise tax.

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I request your SUPPORT of SB 2565, SD2, which will alleviate cost used to purchase farm equipment and machinery.

Thank you for the opportunity to testify on this measure.

Mahalo!

## **decoite2 - Amanda**

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**From:** Gail Okimoto <gailoki@msn.com>  
**Sent:** Monday, March 19, 2018 12:28 PM  
**To:** AGRtestimony  
**Subject:** I SUPPORT SB 2565, SD 2.

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

I strongly support SB 2565, SD2, which exempts sales of farm equipment and machinery to certain producers of agricultural products from the general excise tax.

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I request your SUPPORT of SB 2565, SD2, which will alleviate cost used to purchase farm equipment and machinery.

Thank you for the opportunity to testify on this measure.

Mahalo!



## **decoite2 - Amanda**

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**From:** Wayne Katayama <wlkata@hawaiiantel.net>  
**Sent:** Monday, March 19, 2018 12:27 PM  
**To:** AGRtestimony  
**Subject:** I SUPPORT SB 2565, SD 2.

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

I strongly support SB 2565, SD2, which exempts sales of farm equipment and machinery to certain producers of agricultural products from the general excise tax.

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Thank you for the opportunity to testify on this measure.

Mahalo!

## **decoite2 - Amanda**

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**From:** Randy Cabral <kaiwiki.1970@gmail.com>  
**Sent:** Monday, March 19, 2018 12:09 PM  
**To:** AGRtestimony  
**Subject:** I SUPPORT SB 2565, SD 2.

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

I strongly support SB 2565, SD2, which exempts sales of farm equipment and machinery to certain producers of agricultural products from the general excise tax.

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Thank you for the opportunity to testify on this measure.

Mahalo!

## **decoite2 - Amanda**

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**From:** Ron Kauhaahaa <aaronk@me.com>  
**Sent:** Monday, March 19, 2018 11:48 AM  
**To:** AGRtestimony  
**Subject:** I SUPPORT SB 2565, SD 2.

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

I strongly support SB 2565, SD2, which exempts sales of farm equipment and machinery to certain producers of agricultural products from the general excise tax.

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Thank you for the opportunity to testify on this measure.

Mahalo!

## decoite2 - Amanda

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**From:** Robert Paull <robertepaull@gmail.com>  
**Sent:** Monday, March 19, 2018 11:43 AM  
**To:** AGRtestimony  
**Subject:** I SUPPORT SB 2565, SD 2.

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

I strongly support SB 2565, SD2, which exempts sales of farm equipment and machinery to certain producers of agricultural products from the general excise tax.

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Thank you for the opportunity to testify on this measure.

Mahalo!

## **decoite2 - Amanda**

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**From:** Phil Becker <Y2kvet@hawaii.rr.com>  
**Sent:** Monday, March 19, 2018 11:43 AM  
**To:** AGRtestimony  
**Subject:** I SUPPORT SB 2565, SD 2.

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

I strongly support SB 2565, SD2, which exempts sales of farm equipment and machinery to certain producers of agricultural products from the general excise tax.

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Thank you for the opportunity to testify on this measure.

Mahalo!

## **decoite2 - Amanda**

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**From:** Stephanie Mock <stephanie.k.mock@gmail.com>  
**Sent:** Monday, March 19, 2018 11:42 AM  
**To:** AGRtestimony  
**Subject:** I SUPPORT SB 2565, SD 2.

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

I strongly support SB 2565, SD2, which exempts sales of farm equipment and machinery to certain producers of agricultural products from the general excise tax.

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Thank you for the opportunity to testify on this measure.

Mahalo!

## **decoite2 - Amanda**

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**From:** Bennette Misalucha <Bennette.misalucha808@gmail.com>  
**Sent:** Monday, March 19, 2018 11:42 AM  
**To:** AGRtestimony  
**Subject:** I SUPPORT SB 2565, SD 2.

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

I strongly support SB 2565, SD2, which exempts sales of farm equipment and machinery to certain producers of agricultural products from the general excise tax.

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Mahalo!

## **decoite2 - Amanda**

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**From:** John Gordines <gordines@kauaiflowers.com>  
**Sent:** Monday, March 19, 2018 11:30 AM  
**To:** AGRtestimony  
**Subject:** I SUPPORT SB 2565, SD 2.

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

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Mahalo!



**LATE**

**SB-2565-SD-2**

Submitted on: 3/20/2018 1:51:58 PM  
Testimony for AGR on 3/21/2018 8:45:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Dale Sandlin	Hawaii Cattlemens Council	Support	Yes

Comments: