

DAVID Y. IGE  
GOVERNOR

SHAN S. TSUTSUI  
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) 587-1577 / Fax: (808) 587-1584

To: The Honorable Mike Gabbard, Chair  
and Members of the Senate Committee on Agriculture & Environment

Date: January 31, 2018  
Time: 1:30 P.M.  
Place: Conference Room 224, State Capitol

From: Linda Chu Takayama, Director  
Department of Taxation

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

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

S.B. 2565 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, as long as the producer's gross income does not exceed \$200,000. The measure is effective July 1, 2019.

S.B. 2565 defines "farm equipment and machinery" as any "implement, tool, machine, equipment, appliance, device, or apparatus used in the conduct of agricultural operations," but excludes property used for administration, management, and marketing, certain supply items and articles of clothing, and "[i]tems intended for sale in the ordinary course of business." It also directs the Director of Taxation to adopt rules pursuant to Chapter 91, HRS, to carry out the measure, "including any time limitation for the exemptions."

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

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

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

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

Thank you for the opportunity to provide comments.

**DAVID Y. IGE**  
Governor

**SHAN S. TSUTSUI**  
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 SENATE COMMITTEE ON AGRICULTURE & ENVIRONMENT**

**JANUARY 31, 2018  
1:30 P.M.  
CONFERENCE ROOM 224**

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

Chairperson Gabbard and Members of the Committee:

Thank you for the opportunity to testify on Senate Bill No. 2565 that seeks to exempt from the general excise tax, the purchase of farm equipment and machinery used in the conduct of agricultural operations for producers with gross incomes not exceeding \$200,000. The Department of Agriculture supports the intent of this measure and otherwise defers to the Department of Taxation. Of the 7,000 farming operations in Hawaii, about 900 farms had value of sales in excess of \$200,000 (2012 Census of Agriculture – Hawaii State Data, Table 2, page 9). Therefore, about 87 percent of Hawaii's farmers may benefit from the tax exemption proposed in this measure.

Thank you for the opportunity to comment on this measure.



# TAX FOUNDATION OF HAWAII

126 Queen Street, Suite 304

Honolulu, Hawaii 96813 Tel. 536-4587

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

BILL NUMBER: SB 2565

INTRODUCED BY: GABBARD, Galuteria, Nishihara, Riviere

EXECUTIVE SUMMARY:

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

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

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

EFFECTIVE DATE: July 1, 2019

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

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

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

Digested 1/26/2018



## **Board of Directors**

TESTIMONY FROM BENNETTE MISALUCHA, EXECUTIVE DIRECTOR

### President

Alan Takemoto

## **In Strong Support of SB2565 Relating to Tax Exemption**

### Vice-President

Joshua Uyehara

SENATE COMMITTEE ON AGRICULTURE AND ENVIRONMENT  
January 31, 2018, 1:30 p.m.  
Conference Room 224

### Secretary

Dawn Bicoy

Chair Gabbard and members of the committee:

### Treasurer

Laurie Yoshida

The Hawaii Crop Improvement Association (HCIA) is a Hawaii-based non-profit organization that promotes modern agriculture to help farmers and communities succeed. Through education, collaboration, and advocacy, we work to ensure a safe and sustainable food supply, support responsible farming practices, and build a healthy economy.

### Directors-at-Large

Adolf Helm

Mark Stoutemyer

Dan Clegg

Gene Harrington

HCIA **strongly supports SB2565**, which exempts sales of farm equipment and machinery to certain producers of agricultural products from the general excise tax.

### President Emeritus

Kirby Kester

In a time when Hawaii is looking to grow its agricultural industry, it's critically important to provide tax incentives to Hawaii's farmers. The purchase of equipment and machinery can be too cost prohibitive for farmers to remain profitable. By exempting these expenses from the general excise tax, farmers can keep pace with changing technologies and best farming practices, and remain viable businesses.

### Executive Director

Bennette Misalucha

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

Respectfully submitted,

Bennette Misalucha  
Executive Director



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)

January 31, 2018

HEARING BEFORE THE  
SENATE COMMITTEE ON AGRICULTURE AND ENVIRONMENT

**TESTIMONY ON SB 2565**  
RELATING TO TAX EXEMPTION

Room 224  
1:30 pm

Aloha Chair Gabbard, Vice Chair Riviere, and Members of the Committee:

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

**The Hawaii Farm Bureau supports the intent of SB 2685**, which exempts the gross proceeds of any qualified small farmer 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.

**From:** [Wilma Ogimi](#)  
**To:** [AEN Testimony](#)  
**Subject:** I SUPPORT SB 2565.  
**Date:** Monday, January 29, 2018 9:45:52 AM

---

Aloha Chair Gabbard, Vice Chair Riviere and Members of the Committee,

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

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

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

Thank you for the opportunity to testify on this measure.

Mahalo!

**From:** [Nathan Trump](#)  
**To:** [AEN Testimony](#)  
**Subject:** I SUPPORT SB 2565.  
**Date:** Monday, January 29, 2018 9:47:09 AM

---

Aloha Chair Gabbard, Vice Chair Riviere and Members of the Committee,

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

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

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

Thank you for the opportunity to testify on this measure.

Mahalo!



**SB-2565**

Submitted on: 1/29/2018 9:46:36 AM

Testimony for AEN on 1/31/2018 1:30:00 PM

<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**

Submitted on: 1/29/2018 1:25:33 PM

Testimony for AEN on 1/31/2018 1:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Dale Sandlin	Hawaii Cattlemens Council	Support	No

Comments:

**SB-2565**

Submitted on: 1/30/2018 10:06:01 AM

Testimony for AEN on 1/31/2018 1:30:00 PM

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

Comments:

The HAAA strongly supports SB2565 which will exempt farm equipment and machinery purchases by small and mid-sized farms from the GET, making it easier for such farms to grow, prosper, and produce increased quantities of local food.

**From:** [Alice Bryan](#)  
**To:** [AEN Testimony](#)  
**Subject:** I SUPPORT SB 2565.  
**Date:** Monday, January 29, 2018 11:34:20 AM

---

Aloha Chair Gabbard, Vice Chair Riviere and Members of the Committee,

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

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

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

Thank you for the opportunity to testify on this measure.

Mahalo!

**From:** [Alyssa Fujii](#)  
**To:** [AEN Testimony](#)  
**Subject:** I SUPPORT SB 2565.  
**Date:** Monday, January 29, 2018 1:03:20 PM

---

Aloha Chair Gabbard, Vice Chair Riviere and Members of the Committee,

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

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

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

Thank you for the opportunity to testify on this measure.

Mahalo!

**From:** [Brenda Iokepa-Moses](#)  
**To:** [AEN Testimony](#)  
**Subject:** I SUPPORT SB 2565.  
**Date:** Monday, January 29, 2018 6:14:18 PM

---

Aloha Chair Gabbard, Vice Chair Riviere and Members of the Committee,

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

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

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

Thank you for the opportunity to testify on this measure.

Mahalo!

**From:** [Clark Hashimoto](#)  
**To:** [AEN Testimony](#)  
**Subject:** I SUPPORT SB 2565.  
**Date:** Monday, January 29, 2018 4:26:18 PM

---

Aloha Chair Gabbard, Vice Chair Riviere and Members of the Committee,

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

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

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

Thank you for the opportunity to testify on this measure.

Mahalo!

**From:** [Diane Okuno](#)  
**To:** [AEN Testimony](#)  
**Subject:** I SUPPORT SB 2565.  
**Date:** Monday, January 29, 2018 11:12:19 AM

---

Aloha Chair Gabbard, Vice Chair Riviere and Members of the Committee,

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

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

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

Thank you for the opportunity to testify on this measure.

Mahalo!



**From:** [Edith Ramiscal](#)  
**To:** [AEN Testimony](#)  
**Subject:** I SUPPORT SB 2565.  
**Date:** Monday, January 29, 2018 1:01:27 PM

---

Aloha Chair Gabbard, Vice Chair Riviere and Members of the Committee,

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

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

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

Thank you for the opportunity to testify on this measure.

Mahalo!

**From:** [Jeanne Herbert](#)  
**To:** [AEN Testimony](#)  
**Subject:** I SUPPORT SB 2565.  
**Date:** Monday, January 29, 2018 12:33:10 PM

---

Aloha Chair Gabbard, Vice Chair Riviere and Members of the Committee,

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

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

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

Thank you for the opportunity to testify on this measure.

Mahalo!

**From:** [Jeffrey McCall](#)  
**To:** [AEN Testimony](#)  
**Subject:** I SUPPORT SB 2565.  
**Date:** Monday, January 29, 2018 10:17:17 PM

---

Aloha Chair Gabbard, Vice Chair Riviere and Members of the Committee,

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

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

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

Thank you for the opportunity to testify on this measure.

Mahalo!

**From:** [Jerry Nishek](#)  
**To:** [AEN Testimony](#)  
**Subject:** I SUPPORT SB 2565.  
**Date:** Monday, January 29, 2018 6:41:31 PM

---

Aloha Chair Gabbard, Vice Chair Riviere and Members of the Committee,

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

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

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

Thank you for the opportunity to testify on this measure.

Mahalo!

**From:** [John Gordines](#)  
**To:** [AEN Testimony](#)  
**Subject:** I SUPPORT SB 2565.  
**Date:** Monday, January 29, 2018 4:19:34 PM

---

Aloha Chair Gabbard, Vice Chair Riviere and Members of the Committee,

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

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

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

Thank you for the opportunity to testify on this measure.

Mahalo!

**From:** [Justin Campbell](#)  
**To:** [AEN Testimony](#)  
**Subject:** I SUPPORT SB 2565.  
**Date:** Monday, January 29, 2018 9:57:27 AM

---

Aloha Chair Gabbard, Vice Chair Riviere and Members of the Committee,

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

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

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

Thank you for the opportunity to testify on this measure.

Mahalo!

**From:** [Kenneth Kamiya](#)  
**To:** [AEN Testimony](#)  
**Subject:** I SUPPORT SB 2565.  
**Date:** Monday, January 29, 2018 7:21:23 PM

---

Aloha Chair Gabbard, Vice Chair Riviere and Members of the Committee,

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

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

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

Thank you for the opportunity to testify on this measure.

Mahalo!

**From:** [Kevin Mulkern](#)  
**To:** [AEN Testimony](#)  
**Subject:** I SUPPORT SB 2565.  
**Date:** Monday, January 29, 2018 2:52:29 PM

---

Aloha Chair Gabbard, Vice Chair Riviere and Members of the Committee,

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

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

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

Thank you for the opportunity to testify on this measure.

Mahalo!



**From:** [Leiana Hanawahine](#)  
**To:** [AEN Testimony](#)  
**Subject:** I SUPPORT SB 2565.  
**Date:** Monday, January 29, 2018 3:59:38 PM

---

Aloha Chair Gabbard, Vice Chair Riviere and Members of the Committee,

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

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

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

Thank you for the opportunity to testify on this measure.

Mahalo!

**From:** [Luly Unemori](#)  
**To:** [AEN Testimony](#)  
**Subject:** I SUPPORT SB 2565.  
**Date:** Monday, January 29, 2018 3:29:39 PM

---

Aloha Chair Gabbard, Vice Chair Riviere and Members of the Committee,

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

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

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

Thank you for the opportunity to testify on this measure.

Mahalo!

**From:** [Mark Phillipson](#)  
**To:** [AEN Testimony](#)  
**Subject:** I SUPPORT SB 2565.  
**Date:** Monday, January 29, 2018 12:11:54 PM

---

Aloha Chair Gabbard, Vice Chair Riviere and Members of the Committee,

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

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

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

Thank you for the opportunity to testify on this measure.

Mahalo!

**From:** [Kylie Matsuda-Lum](#)  
**To:** [AEN Testimony](#)  
**Subject:** I SUPPORT SB 2565.  
**Date:** Tuesday, January 30, 2018 9:08:01 AM

---

Aloha Chair Gabbard, Vice Chair Riviere and Members of the Committee,

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

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

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

Thank you for the opportunity to testify on this measure.

Mahalo!

**From:** [Michael Kohn](#)  
**To:** [AEN Testimony](#)  
**Subject:** I SUPPORT SB 2565.  
**Date:** Monday, January 29, 2018 2:14:16 PM

---

Aloha Chair Gabbard, Vice Chair Riviere and Members of the Committee,

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

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

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

Thank you for the opportunity to testify on this measure.

Mahalo!

**From:** [Patricia Wilson](#)  
**To:** [AEN Testimony](#)  
**Subject:** I SUPPORT SB 2565.  
**Date:** Monday, January 29, 2018 11:19:42 AM

---

Aloha Chair Gabbard, Vice Chair Riviere and Members of the Committee,

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

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

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

Thank you for the opportunity to testify on this measure.

Mahalo!

**From:** [Pepe Miranda](#)  
**To:** [AEN Testimony](#)  
**Subject:** I SUPPORT SB 2565.  
**Date:** Monday, January 29, 2018 9:09:55 PM

---

Aloha Chair Gabbard, Vice Chair Riviere and Members of the Committee,

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

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

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

Thank you for the opportunity to testify on this measure.

Mahalo!

**From:** [Reid Yoshida](#)  
**To:** [AEN Testimony](#)  
**Subject:** I SUPPORT SB 2565.  
**Date:** Monday, January 29, 2018 11:53:47 AM

---

Aloha Chair Gabbard, Vice Chair Riviere and Members of the Committee,

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

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

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

Thank you for the opportunity to testify on this measure.

Mahalo!



**From:** [Richard Ogoshi](#)  
**To:** [AEN Testimony](#)  
**Subject:** I SUPPORT SB 2565.  
**Date:** Tuesday, January 30, 2018 8:48:03 AM

---

Aloha Chair Gabbard, Vice Chair Riviere and Members of the Committee,

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

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

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

Thank you for the opportunity to testify on this measure.

Mahalo!

**From:** [scot willson](#)  
**To:** [AEN Testimony](#)  
**Subject:** I SUPPORT SB 2565.  
**Date:** Monday, January 29, 2018 9:55:43 AM

---

Aloha Chair Gabbard, Vice Chair Riviere and Members of the Committee,

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

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

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

Thank you for the opportunity to testify on this measure.

Mahalo!

**From:** [Susan Mulkern](#)  
**To:** [AEN Testimony](#)  
**Subject:** I SUPPORT SB 2565.  
**Date:** Monday, January 29, 2018 12:16:41 PM

---

Aloha Chair Gabbard, Vice Chair Riviere and Members of the Committee,

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

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

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

Thank you for the opportunity to testify on this measure.

Mahalo!

**From:** [Sarah Styan](#)  
**To:** [AEN Testimony](#)  
**Subject:** I SUPPORT SB 2565.  
**Date:** Monday, January 29, 2018 8:35:36 PM

---

Aloha Chair Gabbard, Vice Chair Riviere and Members of the Committee,

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

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

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

Thank you for the opportunity to testify on this measure.

Mahalo!

**SB-2565**

Submitted on: 1/30/2018 2:17:58 PM

Testimony for AEN on 1/31/2018 1:30:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Brittany Anderson		Support	No

Comments:

Please do not promote the use of agricultural chemicals with this bill. Chemicals should continue to be taxed as they contribute to the poisoning of our lands and waters. Removing the tax from machinery and basic supplies is fantastic, but please do not incentivize the use of chemicals.

**From:** [Blaine Grassman](#)  
**To:** [AEN Testimony](#)  
**Subject:** I SUPPORT SB 2565.  
**Date:** Monday, January 29, 2018 10:52:54 AM

---

Aloha Chair Gabbard, Vice Chair Riviere and Members of the Committee,

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

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

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

Thank you for the opportunity to testify on this measure.

Mahalo!

**From:** [Donald Sommer](#)  
**To:** [AEN Testimony](#)  
**Subject:** I SUPPORT SB 2565.  
**Date:** Monday, January 29, 2018 4:46:07 PM

---

Aloha Chair Gabbard, Vice Chair Riviere and Members of the Committee,

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

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

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

Thank you for the opportunity to testify on this measure.

Mahalo!

**From:** [Efren Abellera](#)  
**To:** [AEN Testimony](#)  
**Subject:** I SUPPORT SB 2565.  
**Date:** Monday, January 29, 2018 4:20:38 PM

---

Aloha Chair Gabbard, Vice Chair Riviere and Members of the Committee,

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

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

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

Thank you for the opportunity to testify on this measure.

Mahalo!



**From:** [Emily Taaroa](#)  
**To:** [AEN Testimony](#)  
**Subject:** I SUPPORT SB 2565.  
**Date:** Monday, January 29, 2018 10:36:14 AM

---

Aloha Chair Gabbard, Vice Chair Riviere and Members of the Committee,

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

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

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

Thank you for the opportunity to testify on this measure.

Mahalo!

**From:** [James Tavares](#)  
**To:** [AEN Testimony](#)  
**Subject:** I SUPPORT SB 2565.  
**Date:** Tuesday, January 30, 2018 8:50:59 PM

---

Aloha Chair Gabbard, Vice Chair Riviere and Members of the Committee,

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

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

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

Thank you for the opportunity to testify on this measure.

Mahalo!

**From:** [Jill Mattos](#)  
**To:** [AEN Testimony](#)  
**Subject:** I SUPPORT SB 2565.  
**Date:** Monday, January 29, 2018 9:43:03 AM

---

Aloha Chair Gabbard, Vice Chair Riviere and Members of the Committee,

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

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

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

Thank you for the opportunity to testify on this measure.

Mahalo!

**From:** [Leslie Hanawahine](#)  
**To:** [AEN Testimony](#)  
**Subject:** I SUPPORT SB 2565.  
**Date:** Monday, January 29, 2018 10:00:52 AM

---

Aloha Chair Gabbard, Vice Chair Riviere and Members of the Committee,

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

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

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

Thank you for the opportunity to testify on this measure.

Mahalo!

**From:** [Patrick Ornellas](#)  
**To:** [AEN Testimony](#)  
**Subject:** I SUPPORT SB 2565.  
**Date:** Wednesday, January 31, 2018 7:33:53 AM

---

Aloha Chair Gabbard, Vice Chair Riviere and Members of the Committee,

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

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

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

Thank you for the opportunity to testify on this measure.

Mahalo!