

DAVID Y. IGE
GOVERNOR

SHAN TSUTSUI
LT. GOVERNOR



STATE OF HAWAII
DEPARTMENT OF TAXATION
P.O. BOX 259
HONOLULU, HAWAII 96809
PHONE NO: (808) 587-1540
FAX NO: (808) 587-1560

MARIA E. ZIELINSKI
DIRECTOR OF TAXATION

DAMIEN A. ELEFANTE
DEPUTY DIRECTOR

To: The Honorable Glenn Wakai, Chair
and Members of the Senate Committee on Economic Development, Tourism, and
Technology

Date: Monday, February 13, 2017
Time: 1:15 P.M.
Place: Conference Room 414, State Capitol

From: Maria E. Zielinski, Director
Department of Taxation

Re: S.B. 910, Relating to Renewable Fuels Tax Credit

The Department of Taxation (Department) supports the intent of S.B. 910, an Administration measure, and provides the following comments for your consideration.

S.B. 910 amends the renewable fuels production tax credit to change the procedure by which claims for the credit are certified by the Department of Business, Economic Development, and Tourism (DBEDT). Instead of the former certification requirements, taxpayers claiming the tax credit must submit a survey providing information regarding the type of fuel produced, the feedstock used, the amount of credit, and the number of employees of the facility in which the fuel is produced. The measure is effective for taxable calendar years beginning after December 31, 2017.

The Department has no objection to the certification being conducted by survey as described in this measure and is able to implement this measure with the current effective date.

Thank you for the opportunity to provide comments.