

DAVID Y. IGE  
GOVERNOR

JOSH GREEN M.D.  
LT. GOVERNOR



ISAAC W. CHOY  
DIRECTOR OF TAXATION

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

To: The Honorable Donovan M. Dela Cruz, Chair;  
The Honorable Gilbert S.C. Keith-Agaran, Vice Chair;  
and Members of the Senate Committee on Ways and Means

From: Isaac W. Choy, Director  
Department of Taxation

Date: March 2, 2021  
Time: 9:30 A.M.  
Place: Via Videoconference, Hawaii State Capitol

**Re: S.B. 341, S.D. 1, Relating to Taro**

The Department of Taxation (Department) offers the following comments regarding S.B. 341, S.D. 1, for your consideration.

S.B. 341, S.D. 1, adds a new section to chapter 235, Hawaii Revised Statutes (HRS), to establish a new income tax exemption for “persons engaged in the business of taro cultivation and production of value-added taro products,” and exempt the following categories from taxation:

- (1) Taro plants; taro corm; leaf; and huli for taro farms or portions of farms dedicated to taro plants, taro corm, leaf, and huli;
- (2) Taro lands planted with taro, including fallow rotation lands specifically for taro production of less than or equal acreage to lands in active taro production by each individual grower; and
- (3) Preparations of taro, poi, and value-added products produced with taro.

The proposed exemption would make nontaxable the first \$100,000 of gross income per individual, farm, poi mill, or business, but persons in the business of taro production will lose the exemption if and when the Department of Agriculture determines that “at any time during the year the total amount of land for locally grown taro in the State surpasses thirty thousand acres[.]” To qualify for the exemption, a taxpayer must be an individual engaged in “manufacturing for compounding, canning, preserving, packing, milling, processing, refining, or preparing taro for sale, profit, or commercial use, either directly or through the activity of others” *and* “production for the sale of taro or taro products for the shipment or transportation of taro or

taro products, for the use of land for taro farming, or for any other activity directly related to the production of taro.” The measure applies to taxable years beginning after December 31, 2020.

The Department notes that the application of the \$100,000 limit in subsection (a) should be clarified. As currently written, this provision may conflict with the definition of “qualified taxpayer” which limits the deductions to individuals. The current definition of “qualified taxpayers” does not allow for a corporation or other entity to claim the deduction proposed by this measure. To resolve this, the Department suggests amending the relevant provision in subsection (a) to read:

qualified taxpayers engaged in the business of taro cultivation and production of value-added taro products shall not be taxable up to the first \$100,000 of gross income per qualified taxpayer.

Notwithstanding the foregoing, the Department is able to administer the measure with its current effective date. Thank you for the opportunity to provide testimony on this measure.

**DAVID Y. IGE**  
Governor

**JOSH GREEN**  
Lt. Governor



**PHYLLIS SHIMABUKURO-GEISER**  
Chairperson, Board of Agriculture

**MORRIS M. ATTA**  
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 PHYLLIS SHIMABUKURO-GEISER  
CHAIRPERSON, BOARD OF AGRICULTURE**

**BEFORE THE SENATE COMMITTEE ON WAYS AND MEANS**

**TUESDAY, MARCH 2, 2021  
9:30 A.M.  
VIA VIDEOCONFERENCE**

**SENATE BILL NO. 341 SD1  
RELATING TO TARO**

Chairperson Gabbard and Members of the Committee:

Thank you for the opportunity to present testimony on Senate Bill 341 SD1. This bill establishes an exemption from state income tax for the first \$100,000 of income derived from taro, taro products, and land used to produce taro, provided the total amount of land used to cultivate taro in the State does not exceed thirty thousand acres at any point in the year. The Department of Agriculture appreciates the intent of the bill to reduce the tax liability for taro farmers and value-added producers but defers to the Department of Taxation with respect to the proposed amendments to Chapter 235.

Thank you for the opportunity to testify on this measure.



OFFICE OF CLIMATE CHANGE, SUSTAINABILITY AND RESILIENCY  
**CITY AND COUNTY OF HONOLULU**

925 DILLINGHAM BOULEVARD, SUITE 257 • HONOLULU, HAWAII 96817  
PHONE: (808) 768-2277 • EMAIL: [resilientoahu@honolulu.gov](mailto:resilientoahu@honolulu.gov) • INTERNET: [www.resilientoahu.org](http://www.resilientoahu.org)



RICK BLANGIARDI  
MAYOR

MATTHEW GONSER, AICP, CFM  
EXECUTIVE DIRECTOR &  
CHIEF RESILIENCE OFFICER

TUESDAY, MARCH 2, 2021, 9:30 A.M.

STATE OF HAWAII  
SENATE COMMITTEE ON WAYS AND MEANS

**TESTIMONY ON SENATE BILL 341, SD1  
RELATING TO TARO**

BY,

MATTHEW GONSER  
EXECUTIVE DIRECTOR AND CHIEF RESILIENCE OFFICER  
OFFICE OF CLIMATE CHANGE, SUSTAINABILITY AND RESILIENCY

Dear Chair Dela Cruz, Vice Chair Keith-Agaran, and Members of the Committee:

The City and County of Honolulu (City) Office of Climate Change, Sustainability and Resiliency (CCSR) **supports** Senate Bill 341, SD1, which establishes incentives for new taro farmers by exempting up to the first \$100,000 of gross income per individual, farm, poi mill, or business from state income taxes.

CCSR finds high costs to be a significant barrier to O'ahu's taro (kalo) farmers, who lacked economic security even prior to the COVID-19 pandemic, and its acute impact on O'ahu's agricultural producers. According to the National Agricultural Statistics Service (NASS), kalo production state-wide is valued at \$1,970,000<sup>1</sup>, and the most recent county-level statics available show that O'ahu's kalo production makes up approximately one third of the state's total production.<sup>2</sup> SB341, SD1, therefore, not only provides some much-needed economic relief to local individuals and businesses in a time of extreme economic hardship, but also helps to bolster a valuable local industry.

CCSR further finds that the state has had past success in utilizing market-based incentives to help achieve its sustainability goals. For example, the state's Renewable Energy Technologies Income Tax Credit has helped grow the state's renewable energy

---

1 United States Department of Agriculture, <https://quickstats.nass.usda.gov/results/4B67BE69-6009-39F5-8672-084AD0D9E30D>

2 United States Department of Agriculture, <https://quickstats.nass.usda.gov/results/1D012F69-2D66-3FDB-B1F6-18059607173F>

generation and sales, thereby helping move toward the state's statutory target of 100 percent renewable energy by 2045. Likewise, by incentivizing local kalo production through income tax exemptions, SB341, SD1 can help the state fulfill its *Aloha+ Challenge*<sup>3</sup> commitment to doubling local food production by 2030. Additionally, given the carbon emissions associated with food imports, this bill can also help to achieve the City and the state's parallel goals of net-carbon negative emissions by 2045.

Lastly, CCSR recognizes both the cultural significance of kalo as one of the most important food crops of Native Hawaiians and Pacific Islanders and its role related to climate change adaptation and both environmental and cultural stewardship. Specifically, the broad scale use of lo'i kalo provides a variety of management strategies by:

- 1) Removing entrained sediments from streams and providing the needed retention times that allow fine-grained sediment to settle out of suspension;
- 2) Decentralizing storm-water management, treating water close to its source, at key points throughout the landscape;
- 3) Absorbing nitrogen and phosphorous, nutrients essential for the growth of kalo, but harmful to coral reefs;
- 4) Providing additional storage areas and flow paths for large volumes of water, spreading out the force of flood waters and preventing damage; and
- 5) Enhancing and/or restoring wetlands and natural floodplain functions.

Thank you for the opportunity to testify in support of SB341, SD1.

---

3 Hawai'i Green Growth, *Aloha + Challenge*, Local Food, <http://aloha-challenge.hawaiigreengrowth.org/aloha-goals/local-food/>.

Michael P. Victorino  
Mayor

Sananda K. Baz  
Managing Director



**OFFICE OF THE MAYOR**  
COUNTY OF MAUI  
200 S. HIGH STREET  
WAILUKU, MAUI, HAWAII 96793  
[www.mauicounty.gov](http://www.mauicounty.gov)

March 1, 2021

**LATE**

TESTIMONY OF MICHAEL P. VICTORINO  
MAUI COUNTY MAYOR

BEFORE THE SENATE COMMITTEE ON WAYS AND MEANS  
Tuesday, March 2, 2021  
Conference Room 211 & Videoconference

**SB341 SD1 RELATING TO TARO**

Senator Donovan M. Dela Cruz, Chair  
Senator Gilbert S.C. Keith-Agaran, Vice Chair  
Honorable members of the Committee on Ways and Means

Thank you for this opportunity to testify in **SUPPORT** for **SB341 SD1**.

The purpose of this measure is to create stronger economic incentives for new taro farmers, improve the livelihoods of existing taro farmers, and reduce the cost of poi for local families by exempting taro production from state income taxes.

This bill will stimulate the economy and support the Governor's mandate to double food production by 2030 by increasing food security in Hawaii, and build the capacity for taro farmers to reinvest their minimal profits back into their farms. The County of Maui is committed to food security and an equitable recovery, this bill targets a vulnerable industry that provides and promotes a culturally important food crop and provides incentives to populations in the lowest tax bracket.

Throughout Hawai'i, traditional agriculture, and specifically lo'i kalo historically played an important role within the traditional ahupua'a system. Lo'i provided a host of ecosystem services to native plants and animals while at the same time supporting a large human population, contributing to a vibrant and resilient community.

The intent of this bill is to promote industry growth in this sector as well as address food security issues exacerbated by the pandemic. As we are aware of the financial challenges our State faces, these incentives could serve as a model for supporting additional crops in the future thereby creating a viable pathway to reaching the State's goals on sustainable development.

Thank you for the opportunity to testify in **SUPPORT** for **SB341 SD1**.



1050 Bishop St. PMB 235 | Honolulu, HI 96813  
P: 808-533-1292 | e: info@hawaiiifood.com

#### **Executive Officers**

**Joe Carter**, Coca-Cola Bottling of Hawaii, *Chair*  
**Charlie Gustafson**, Tamura Super Market, *Vice Chair*  
**Eddie Asato**, The Pint Size Corp., *Secretary/Treas.*  
**Lauren Zirbel**, HFIA, *Executive Director*  
**John Schlif**, Rainbow Sales and Marketing, *Advisor*  
**Stan Brown**, Acosta Sales & Marketing, *Advisor*  
**Paul Kosasa**, ABC Stores, *Advisor*  
**Derek Kurisu**, KTA Superstores, *Advisor*  
**Beau Oshiro**, C&S Wholesale Grocers, *Advisor*  
**Toby Taniguchi**, KTA Superstores, *Advisor*

---

**TO:**

Committee on Ways and Means  
Senator Donovan M. Dela Cruz, Chair  
Senator Gilbert S.C. Keith-Agaran, Vice Chair

**FROM:** HAWAII FOOD INDUSTRY ASSOCIATION  
Lauren Zirbel, Executive Director

**DATE:** March 2, 2021  
**TIME:** 9:30am  
**PLACE:** Via Videoconference

**RE:** SB341 SD1 Relating to Taro

Position: Support

The Hawaii Food Industry Association is comprised of two hundred member companies representing retailers, suppliers, producers, and distributors of food and beverage related products in the State of Hawaii.

Taro is a nutritious and versatile staple crop that can be sustainably cultivated here in Hawaii. It also has important cultural and historic significance in our state. This tax credit is an investment in the future of Hawaii's taro farmers and a way to make taro more accessible for Hawaii consumers. Taro has long been recognized as a "superfood" because of its high content of beneficial vitamins, minerals, and fiber. In recent years taro is regaining popularity and several Hawaii food companies make a range of taro products. Increasing taro production is a way to support taro farmers and taro product manufacturers. Promoting local food production also means better food self-sufficiency and greater resiliency for our state. We encourage you to pass this measure and we thank you for the opportunity to testify.

# TAX FOUNDATION OF HAWAII

126 Queen Street, Suite 304

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: INCOME, Exemption for Taro, Taro Products, and Associated Land

BILL NUMBER: SB 341, SD1

INTRODUCED BY: Senate Committee on Agriculture and Environment

EXECUTIVE SUMMARY: Establishes an exemption from state income tax for the first \$100,000 of a person's income from the business of taro cultivation or production, provided that the department of agriculture makes its thirty-thousand-acre threshold determination.

SYNOPSIS: Adds a new section to chapter 235, HRS, providing that the following shall not be taxable under the Income Tax Law for a qualified taxpayer, except for payroll withholding tax and unrelated business income tax: (1) Taro plants; taro corm; leaf; and huli for taro farms or portions of farms dedicated to taro plants, taro corm, leaf, and huli; (2) Taro lands planted with taro, including fallow rotation lands specifically for taro production of less than or equal acreage to lands in active taro production by each individual grower; and (3) Preparations of taro, poi, and value-added products produced with taro. Provides that up to the first \$100,000 of gross income per individual, farm, or poi mill shall not be taxable under this chapter; provided further that this exclusion shall not apply if at any time during the year the total amount of land for locally grown taro in the State surpasses thirty thousand acres, as determined by the department of agriculture.

Provides that the department of taxation may consult with the Office of Hawaiian Affairs in the administration of this tax credit exemption.

Defines "qualified taxpayer" as an individual engaged in: (1) The manufacturing for compounding, canning, preserving, packing, milling, processing, refining, or preparing taro for sale, profit, or commercial use, either directly or through the activity of others; and (2) The production for the sale of taro or taro products for the shipment or transportation of taro or taro products, for the use of land for taro farming, or for any other activity directly related to the production of taro.

Also defines "poi mill," "taro corm" and "taro huli."

EFFECTIVE DATE: Taxable years beginning after 12/31/2020.

STAFF COMMENTS: This measure proposes incentives under the income tax to encourage the production of taro in the state.

The use of the tax system to provide financial assistance in the form of preferential tax treatment under the income tax is an inefficient use of the tax system. This preferential treatment proposed in this measure amounts to nothing more than a subsidy as there is no obvious undue burden of taxes. If this measure is enacted, it will provide one industry with preferential treatment. That is bad tax policy.



This measure proposes an exclusion of income from the net income tax. It should be remembered, companies only pay taxes when they make a profit, that is income is greater than expenditures. As such, this bill rewards a company for making profits while all other businesses that make profits must pay the income tax. If this operation were not profitable, then income tax would be zero anyway. It would only seem fair that some of the profits made by the company go to pay for the public services provided to that business and its employees. Further, it should be noted that by exempting the business from the state income tax on its profits, it exposes more of those profits to the federal income tax where the rates are much higher. (State income taxes are deductible by a business without limit.) Thus, in the end, this exemption would end up sending more tax dollars to Washington.

Giving tax breaks to one select group of taxpayers comes at the expense of all other taxpayers. Rather than singling out a particular area for tax relief, concurrent efforts must be made to improve Hawaii's business climate to enhance the economic prospects for all businesses.

It should also be noted that an income exclusion affects taxpayers differently depending on the amount of net income they otherwise have. For example, a \$50,000 income exclusion would create a maximum \$5,500 tax benefit to an individual making over \$200,000 in adjusted gross income, where the same individual with \$35,000 adjusted gross income and \$15,000 net profit would see a benefit of perhaps \$725.

If lawmakers want to subsidize this specific project, then an appropriation of funds is far more accountable as taxpayers will then know who is to receive the subsidy, how much is being spent and then they can judge whether or not this is an appropriate use of state taxpayer dollars.

Technical issues remain to be addressed.

- The bill excludes the first \$100,000 of gross income, but the income tax is imposed on net income. Under normal tax rules (IRC section 265 as operative in Hawaii), expenses associated with exempt income are not deductible so taxpayers can't double dip. Lawmakers should make sure that this result is intended.
- The bill describes the exemption in terms of tangible objects and not income. To be unambiguous, the bill should describe the income sought to be excluded.
- If the taro acreage passes 30,000 acres at any time during the year, the exclusion is disallowed for everyone, which may dash settled expectations that farmers had been relying upon when planning their plantings.

Digested 2/25/2021

**SB-341-SD-1**

Submitted on: 2/26/2021 8:00:31 PM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Vince Kana`i Dodge	Testifying for `Ai Pohaku	Support	No

Comments:

Aloha good folks,

We write in support of SB 341 with the recommended changes to the definitions of “qualified taxpayer”, “taro corm” and “taro huli” as proposed by taro farmers.”

Without taro farmers there is nothing to manufacture. Our goal is to make taro farming more affordable and, by doing so, increase local food security.

Aloha Nui!

Vince Kana`i Dodge



## **Senate Committee on Ways and Means**

### **Hawai'i Alliance for Progressive Action (HAPA) Supports: SB 341 SD1**

Tuesday March 2nd, 2021 9:30 a.m.

Aloha Chair Dela Cruz, Vice Chair Keith-Agaran and Members of the Committee,

HAPA is in strong support of SB 341 SD1 which will establish an exemption from state income tax for the first \$100,000 of income derived from taro, taro products, and land used to produce taro if the total amount of land used to cultivate taro in Hawai'i does not exceed thirty thousand acres at any point in the year.

SB 341 will provide relief to taro growers from the heavy burden of increasing land tax rates. Tax relief of this nature helps create resources that enable farms to reinvest in their farm and offer more opportunities for the next generation of taro farmers.

This is an important step towards supporting native traditional food ways, farming and food security for Hawai'i. We need to do everything we can to support expansion of farming and particularly the cultivation of taro which is so culturally significant and such an important part of our landscape, history, food security and community.

SB 341 is a great way to support a native cultural practice and Hawai'i's staple food. Supporting taro farming and assisting farmers will also help to keep native Hawaiian traditions alive.

Taro is a valued landscape and is recognized as the State Plant. Taro farmers need and deserve support to ensure taro farming continues to grow and expand into the future. This measure helps to incentivize farmers to grow taro, one of the healthiest staple starch foods available.

Taro lands provide ecological and environmental buffers against flooding. Taro lands are intricately connected to the protection of our riparian areas, coastal wetlands, and fishponds. Taro lands are celebrated as important and sacred places in Hawaiian traditions and stories and often farmed by families for generations.

SB 341 will create economic incentives for taro farmers' and could reduce the cost of poi for local families. In doing so, this measure could help make taro more widely accessible and enable Hawaiian families to reconnect with this culturally important food source.

Unfortunately, taro farms are typically rural and located on some of the most beautiful lands in our state. As such they have become desirable to the real estate market. Every year, more and more we see more multi million-dollar homes encroaching on taro growing communities.

The result has been significant increases in tax assessments for taro lands from the counties, as well as excessive lease rates from DLNR. If a taro farmer can't afford to pay the taxes for their property and live on their own lands there are few places left for them to continue to farm.

This is a very concerning and important issue for us to address this legislative session, not just for the above reasons, but also because taro lands are some of our most productive agricultural lands and they have never been needed so much. This past year the COVID-19 crisis has reminded us all how important it is to urgently grow our food security. By encouraging more people to grow and produce taro we can help increase local food self-sufficiency and help Hawai'i reach its food security goals.

By exempting taro production from state income taxes SB 341 will improve the economic landscape for taro farmers' as well their ability to overcome financial barriers and setbacks.

We strongly support SB 341 and believe it will reduce the cost of production and help locally produced goods compete with imported products, which in turn helps to strengthen our local economy.

Thank you for your consideration.

Respectfully,



Anne Frederick  
Executive Director

[1] Sustainable America: Rogers, Nicole (2013) *What is a Food Hub*  
<https://sustainableamerica.org/blog/what-is-a-food-hub/>

[2] SDSU Extension Community Vitality Field Specialist: Blachford, Sierra under direction of O'Neill, Kari & Zdorovtsov, Chris; *The Benefits of Food Hubs*  
<https://extension.sdstate.edu/benefits-food-hubs>

[3] MSU Center for Regional Food Systems: Weiss, Andrea (2020) *Equity and collaboration for resilient local food systems across the U.S.*  
<https://www.canr.msu.edu/news/equity-and-collaboration-for-resilient-local-food-systems-across-the-us>



**HO'O ULU AINA  
FARMS**

TUESDAY, MARCH 2, 2021, 9:30AM

STATE OF HAWAII  
SENATE COMMITTEE ON WAYS AND MEANS

TESTIMONY ON SENATE BILL 341 SD1  
RELATING TO TARO

Dear Chair Dela Cruz, Vice Chair Keith-Agaran, and Members of the Committee

Ho'oulu Aina Farms **strongly supports SB341 SD1** relating to taro.

The COVID-19 pandemic has had devastating effects on our economy but also has allowed us to reevaluate our food security and distribution systems. This bill is an exemplary example of promoting local food systems and local producers.

HRS §235-9 currently provides wholesale exemptions to a swath of industries. These tax incentives are designed to promote industry growth in Hawaii. I applaud the introducers of this bill that rose to the challenge of rebuilding a circular economy supplemented by and not dependent on the tourism industry. I ask the Senate Committee on Ways and Means to do the same. As we rebuild and reopen our economy, let us also provide the same exemptions to local farmers that we afford to financial holding companies, insurance companies, and the film industry.

To enhance the effectiveness of this bill to promote taro farmers and poi production, Ho'oulu Aina Farms suggests non substantive modifications to the proposed bill to further clarify the definition of a Qualified taxpayer:

"Qualified taxpayer" means an individual engaged in:

(12) The production of taro or taro products for sale for the sale of taro or taro products, for the shipment or transportation of taro or taro products, or for the use of land for taro farming, or for any other activity directly related to the production of taro; and.

(21) The manufacturing for compounding, canning, preserving, packing, milling, processing, refining, or preparing taro for sale, profit, or commercial use, either directly or through the activity of others; and



## HO'O ULU AINA FARMS

"Taro corm", or kalo in Hawaiian, means the starchy underground portion of a rounded underground storage organ present in the taro plant.

"Taro huli" is a taro top, as used for planting, where the upright stem is cut below between the leaf and below the top of the corm of the taro, such that it includes a piece of the corm at its base attached where roots can emerge."

Furthermore, throughout Hawai'i, traditional agriculture, and specifically lo'i kalo historically played an important role within the traditional ahupua'a system. Lo'i provided a host of ecosystem services to native plants and animals while at the same time supporting a large human population, contributing to a vibrant and resilient community.

Lo'i Kalo is a unique and viable solution to climate change. The broad scale use of lo'i kalo provides a variety of mitigation strategies by 1) removing entrained sediments from the stream and provide the needed retention times that allow fine-grained sediment to settle out of suspension 2) decentralizes storm-water management, treating water close to its source, at key points throughout the landscape instead of relying solely upon a few large dams or basins 3) absorbing nitrogen and phosphorous, nutrients essential for the growth of kalo, but harmful to coral reefs 4) providing additional storage areas and flow paths for large volumes of water, spreading out the force of flood waters and preventing damage 5) increasing the floodplane and opportunities for infiltration and aquifer recharge.

Mahalo for the opportunity to submit testimony in **SUPPORT of SB341 SD1**

***Neal Hoapili Ane***



**HO'O ULU AINA  
FARMS**

This bill will be extremely helpful in promoting food security in Hawaii and increase the capacity for taro farmers to reinvest their minimal profits back into their farms. This ensures the protection of Hawaii's state plant and provides a triple benefit for addressing changing climatic conditions.

Mahalo for this opportunity to provide testimony for this bill and the promotion of the kalo and poi industries

Neal Hoapili Ane  
Owner Operator  
Ho'oulu 'Aina Farms

**SB-341-SD-1**

Submitted on: 2/28/2021 2:17:08 PM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
David Mulinix	Testifying for Our Revolution Hawaii	Support	No

Comments:

Aloha Committee,

On behalf of Our Revolution's 7,000 members and supporters statewide, we are testifying in support of SB341. Kalo farmers need and deserve support to ensure kalo farming continues to grow and expand into the future.

Mahalo for your kind attention,

Dave Mulinix

Hawaii State Community Organizer

Our Revolution Hawaii





TUESDAY, MARCH 2, 2021, 9:30AM  
STATE OF HAWAI'I  
SENATE COMMITTEE ON WAYS AND MEANS

TESTIMONY ON SENATE BILL 341 SD1 RELATING TO TARO

Dear Chair Dela Cruz, Vice Chair Keith-Agaran, and Members of the Committee

The Living Pono Project **STRONGLY SUPPORTS SB341 SD1** relating to taro.

LPP's mission is to revitalize our Hawaiian culture through education, outreach, and environmental restoration. We provide educational resources to k-12 students with an emphasis on perpetuating the Hawaiian culture. We also provide work related postsecondary education and employment opportunities for adults with disabilities. The LPP is inspired and guided by many core Hawaiian values, especially the Aloha spirit and being Pono. The founders of LPP believe that as the people of Hawaii we have a responsibility to take care of our people and the 'āina so that future generations of Native Hawaiians and islanders can thrive.

This bill promotes Governor Ige's mandate to double food production by 2030 by creating "stronger economic incentives for new taro farmers, improve the livelihoods of existing taro farmers, and reduce the cost of poi for local families by exempting taro production from state income taxes". The number of taro farms and total acreage statewide, as well as the sale of taro and poi, generates only a small amount of tax revenue for the state; this tax exemption would have negligible impacts on the State's income tax revenues but will increase GE taxes.

Furthermore, this bill ensures the protection of Hawaii's state plant and provides a triple benefit for promoting cultural values, building a circular economy, being food resilient, and addressing climate change.

- Taro should be recognized as the next "Super Food". Taro is hypoallergenic, high in antioxidant and potassium, vitamins A & C and folate, which helps to reduce high cholesterol levels, promotes fetal development, maintains a body's pH balance, promotes eye health
- Most taro farmers earn far less than the low income or poverty line rates established by the state.
- The cost of poi (avg. \$7-10 per pound retail; as high as \$13 per pound) remains inaccessible to families most in need of this important staple starch food; a tax exemption for poi mills could help reduce the high cost of poi for such families.

Mahalo for this opportunity to testify in support of SB3038 SD1

A handwritten signature in black ink that reads "Mercer Vicens". The signature is written in a cursive style.

Mercer Vicens  
President, BOD  
Living Pono Project



PO Box 1177 Koloa HI 96756  
808.652.5286 hawaiiSEED.org

February 28, 2021

**Support of SB341 Taro Tax Exemptions  
Senate Ways and Means Committee**

Aloha Chair Dela Cruz, Vice Chair Agaran and Senate Committee Members,

Hawai`i SEED support SB 341 to establish an exemption from State Income Tax for the first \$100,000.00 of a person's income from the business of taro cultivation or production and is excluded from their gross income for income tax purposes in Hawai`i.

Kalo is the most culturally significant food crop in Hawai`i and one of the healthiest staple starch foods on the Planet. Kalo farmers work very hard and diligently, with integrity, and deserve support to ensure the continuation of Kalo farming. We should continue to grow and expand our production into the future. This measure would be a great incent to farmers' to grow Kalo and increase the number of lo`i.

Kalo fields provide important ecological benefits such as environmental buffers against flooding. Kalo lands are intricately connected to the health and wellbeing of our coastal wetlands and fishponds. Kalo lands are beautiful and are culturally important. They are sacred places in Hawaiian traditions and mo`olelo. Many Kalo lo`i are farmed by families for generations. This bill would assist in keeping family farms in the hands of younger generations. It is a beautiful experience to shared and taught to our keiki and insure new young farmers in the future.

Please help our Kalo farmers who produce and perpetuate the honor of Haloa.

Mahalo,

Jeri Di Pietro, President  
Hawai`i SEED



**SB-341-SD-1**

Submitted on: 2/28/2021 11:11:06 PM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Douglass S. Adams	Testifying for Research and Development, County of Hawaii	Support	No

Comments:

The department supports this bill and encourages the committee to move it forward to the Senate. A pilot program based on this bill could determine if kalo production and the number of kalo producers can be increased. This would potentially be a first step in developing a process for food security on the Island of Hawaii.



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 2, 2021

HEARING BEFORE THE  
SENATE COMMITTEE ON WAYS AND MEANS

**TESTIMONY ON SB 341, SD1**  
RELATING TO TARO

Conference Room 211  
9:30 AM

Aloha Chair Dela Cruz, Vice-Chair Keith-Agaran, and Members of the Committee:

I am Brian Miyamoto, Executive Director of the Hawaii Farm Bureau (HFB). Organized since 1948, the HFB is comprised of 1,800 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 341, SD1**, which establishes an exemption from state income tax for the first \$100,000 of income derived from taro, taro products, and land used to produce taro if the total amount of land used to cultivate taro in Hawaii does not exceed thirty thousand acres at any point in the year

The Hawaii Farm Bureau recognizes taro's importance in Hawaii's cultural identity and role in local food security. This measure is aimed to assist taro farmers in their efforts to increase their production and viability. We support this effort to improve the taro farmer's ability to not only sustain themselves but also to expand their long-term success.

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."

HFB supports SB 341, SD1 which is an investment in Hawaii's taro farmers.

Thank you for this opportunity to testify in support of this measure.



**LATE**

**SB-341-SD-1**

Submitted on: 3/1/2021 9:30:59 AM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Jeff Mcknight	Testifying for DPH Environmental Caucus	Support	No

Comments:

Kalo has sustained the Hawaiian islands for generations and the support for its production in SB341 is a long overdue means to unencumber cultural practices, enhance agricultural development, and increase availability of this staple crop. SB341 is an important means to support statewide goals to increase both local food production and consumption. Having worked lo'i and at a poi mill I support this bill as a means for farmers and value-added operations to retain as much of their hard-earned incomes as possible. As a food system planner with a moderate poi habit I strongly support SB341 as a means to lower the cost of accessing Hawai'i's staple. Access to culturally appropriate foods is a key facet of food security, and there is no crop better suited for this type of support than kalo,

**SB341 SD1**  
RELATING TO TARO  
Ke Kōmike ‘Aha Kenekoa o ke Ki‘ina Hana a me nā Kumuwaiwai  
Senate Committee on Ways and Means

Malaki 2, 2021

9:30 a.m.

Lumi 211

The Office of Hawaiian Affairs (OHA) **SUPPORTS** SB341 SD1, which would create economic incentives for kalo (taro) farmers and reduce the cost of poi for local families, by exempting kalo production from state income taxes. In addition to promoting one of our islands’ most culturally significant food crops, this measure will help to facilitate greater local food production and promote our islands’ food security in the post-COVID, climate change era.

In 2008, the Hawai‘i State Legislature passed Act 211 which established the Taro Security and Purity Task Force (Task Force). Act 211 directed kalo farmers, state agencies, and the University of Hawai‘i to collaborate to seek solutions to the many challenges facing kalo, kalo farmers, and kalo markets. Funding and administrative support from OHA enabled the Task Force to meet consistently and gather input from kalo growing communities on all islands over a 12-month period. The ensuing 2010 Legislative Report entitled, “E Ola Hou Ke Kalo; Ho‘i Hou Ka ‘Āina Lē‘ia – The Taro Lives; Abundance Returns to the Land,” issued eighty-seven recommendations and grouped them according to the following categories: Land; Water; Economic Viability; Biosecurity; Research; Communication, Education, and Public Awareness; and Hawaiian Taro Varieties. Among these were recommendations to implement tax relief measures to ease the cost burden on existing and future kalo farmers. This bill will accordingly effectuate one of the Task Force’s recommendations, by providing needed tax relief for kalo farmers.

The implementation of this measure would execute a long-awaited kalo tax relief proposal that would improve the economic landscape for kalo farmers’ as well their ability to overcome financial barriers and setbacks. By exempting kalo famers’, kalo farms’, and poi mills’ income up to \$100,000 from state income taxes, and consulting with OHA in the administration of the tax exemption, this bill would enable farms to build assets, reinvest in their farms and businesses, and offer more attractive opportunities for the next generation to engage in kalo farming. **This in turn will promote the greater cultivation of a culturally significant, staple crop that has fed our islands’ residents since time immemorial, and make this highly nutritious plant more widely and consistently available to island families, even in the face of disruptions to our food supply chain.**

Accordingly, OHA urges the Committee to **PASS** SB341 SD1. Thank you for the opportunity to testify on this measure.



**SB-341-SD-1**

Submitted on: 2/25/2021 9:11:51 AM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Kevin Chang	Individual	Support	No

Comments:

I support this. Way to go!!! A hui hou!

Aloha

Kevin

**SB-341-SD-1**

Submitted on: 2/25/2021 9:54:54 AM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Leimomi Khan	Individual	Support	No

Comments:

Urge your support of this bill for the reasons articulated in the testimony of the Hawaii Alliance for Progressive Action. I also believe that the testimony of Penny Levin, a taro farmer from Wailuku, Maui articulates well why the provisions of this bill should apply to taro farming as distinguished from other types of farming. As a Native Hawaiian, my staple food is poi, but the costs for a one lb bag of poi is staggering as compared to other types of staple foods like rice and potato. The provisions of this bill may also help to increase the availability of more taro grown locally.

**SB-341-SD-1**

Submitted on: 2/26/2021 8:02:07 AM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Ashleigh Loa	Individual	Support	No

Comments:

N/a

**SB-341-SD-1**

Submitted on: 2/26/2021 8:49:48 AM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Nanea Lo	Individual	Support	No

Comments:

Hello,

My name is Nanea Lo. I'm writing in support of SB341 because of the following reasons:

- Taro is one of the most culturally significant food crops in Hawai'i and one of the healthiest staple starch foods available.
- Taro farmers need and deserve support to ensure taro farming continues to grow and expand into the future. This measure helps to incentivize farmers' to grow taro.
- Taro lands provide ecological and environmental buffers against flooding. Taro lands are intricately connected to the protection of our riparian areas, coastal wetlands, and fishponds.
- Taro lands are celebrated as important and sacred places in Hawaiian traditions and stories and often farmed by families for generations.

Support this bill.

me ke aloha 'Ä• ina,

Nanea Lo

**SB-341-SD-1**

Submitted on: 2/26/2021 8:59:28 AM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Bianca Isaki	Individual	Support	No

Comments:

I live in Kaneohe. Please support SB341.

**SB-341-SD-1**

Submitted on: 2/26/2021 10:19:59 AM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Kelsey Amos	Individual	Support	No

Comments:

I support this exemption, which would support the incredibly important work of taro farmers.

**SB-341-SD-1**

Submitted on: 2/26/2021 10:22:59 AM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
claudia rosenbaum	Individual	Support	No

Comments:

Aloha,

I'm Claudia Rosenbaum and strongly support bill SB341. Providing a tax break for our taro farmers would support the production of a nutritional cultural food that needs to be reintroduced to Hawaii as a whole. Way to many of our population are over weight from the unhealthy foods that have been introduced to our people over the generations. I agree that giving this tax break will afford more production of and availability to our people.

Sincerely,

Claudia Rosenbaum

Kula, HI

**SB-341-SD-1**

Submitted on: 2/26/2021 10:54:06 AM

Testimony for WAM on 3/2/2021 9:30:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Sorcha McCarrey	Individual	Support	No

Comments:

Hello, my name is Sorcha McCarrey. I was raised in LÄ• 'ie, but have since moved to KÄ• ne'ohē.

Haloa Naka was the first son of WÄ• kea and Ho'ohokukalani, a stillborn. He was planted from the ground and became the first kalo plant, also known as taro. the second child of WÄ• kea and Ho'ohokukalani was Haloa, the first Hawaiian and human. From this, the culture of kalo consumption in Hawai'i emerges. All this is something I learned about in college, as we were never taught much about Hawaiian culture in the public schools.

It is important that we as a state continue and expand our commitment to reviving Hawaiian culture considering the centuries of genocide and dispossession that colonizers have put Hawaiians through to the present day. The more Hawaiians have access to their historic culture, the further we will move toward self-determination and rectification of the wrong brought about by colonialism, not to mention the unlawful overthrow of the Hawaiian kingdom.

Encouraging taro farmers will not only increase our taro supply, but protect against flooding and other environmental ills. We can support kalo farmers, who often work and care for the land for generations, by giving them a little bit of room to grow and thrive.

Support the Hawaiian cultural renaissance! More kalo! Thank you.



**SB-341-SD-1**

Submitted on: 2/26/2021 10:57:25 AM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Shannon Rudolph	Individual	Support	No

Comments:

Support!

**SB-341-SD-1**

Submitted on: 2/26/2021 11:14:35 AM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
cheryl B.	Individual	Support	No

Comments:

Support

Aloha Honorable Senators;

We appreciate your consideration of SB341 SD1 Relating to Taro. In 2019, this tax exemption proposal had broad support from taro farmers and poi millers across the state, when COVID prevented all but the most essential bills from being passed. That support remains.

The Department of Taxation requested the addition of several definitions. The current language of the SD1 definitions is confusing. Taro farmers are a very small segment of the business community with little impact on state revenues. The current definitions imply that the exemption could be accessible to many non-taro farming specific businesses which could have far reaching impacts on state tax revenues in the future.

We are asking for your committee's support for changes in the definition of "Qualified taxpayer," "taro corm," and "taro huli" and offer simplified, clear language in alignment with the primary section of the bill, "235- Taro cultivation and production; exemption" (1)-(3), along with justifications for those changes (below). As follows:

"Qualified taxpayer" means an individual engaged in:

(1) ~~The production of taro or taro products for sale for the sale of taro or taro products, for the shipment or transportation of taro or taro products, or for the use of land for taro farming, or for any other activity directly related to the production of taro; and.~~

(2) ~~The manufacturing for compounding, canning, preserving, packing, milling, processing, refining, or preparing taro for sale, profit, or commercial use, either directly or through the activity of others; and~~

"Taro corm", or kalo in Hawaiian, means the starchy underground portion of ~~a rounded underground storage organ present in the taro plant.~~

"Taro huli" is a taro top, as used for planting, where the upright stem ~~is cut below~~ between the leaf and ~~below the top of the~~ corm of the taro, such that it includes a piece of the corm at ~~its base attached where roots can~~ emerge."

The Justification for changes to the definition of “**Qualified taxpayer**”:

The SD1 definition clause (1) implies that the manufacturers of value-added taro products are the primary target of this bill but this puts the cart before the horse. Without taro farmers there is nothing to manufacture. Our goal is to make taro farming more affordable and, by doing so, increase local food security. Hence, the reversal between SD1 clause (1) and (2).

The language in the proposed (1) is also unclear and appears to favor value-added products and the distribution of those products over the production of taro (without which there is nothing to sell). In addition, the language as currently written could be interpreted as giving the exemption to shippers and transporters of taro and taro products such as mainland and interisland air carriers, mainland and interisland barge companies, and aggregate produce distribution companies (middle men). While we know that shipping for farmers is getting more expensive, the AG’s offices advises we cannot specify that only taro producers in Hawaii benefit from the exemption (over 2mill pounds of taro are imported annually). Hence, we recommend to strike “for the shipment or transportation of taro or taro products” from this clause of the Qualified taxpayer definition.

“Any other activity related to the production of taro” could be applied persons or companies that sell fertilizer, farm machinery and parts, irrigation pipe, burlap bags, etc. Such activities and purchases are already part of the “production of taro” and included in a farmer’s balance sheet as part of the cost of production. We recommend this also be stricken from the Qualified taxpayer clause.

In proposed (2), “packing” is not a direct use of the crop and is covered under “preparing taro for sale”. “Sale” assumes the intention of “profit” and implies taxable income, and therefore “profit” is unnecessary to include. Making a profit is the goal of all business, however, it is not something easily realized, especially during this pandemic. It could also be perceived as discriminatory towards taro farmers who make very little, if any, profit even during regular times or who may report farm income but only sell their produce a few times a year. We are unsure of the definition of “commercial”, and whether that would discriminate against the smallest taro growers. We suggest “sale” is sufficient.

Justification for changes in definitions for “**taro corm**” and “**taro huli**”:

This is for accuracy and to repair the rather crude botanical definition of “taro corm” found in SD1 to reflect greater respect for Hawaiian culture (several kupuna were deeply offended by the wording). The taro corm is botanically not a “root” so we offer this more respectful definition. The word “kalo” is both the entire plant and/or the corm. The definition for “taro huli” provided below draws from the Hawaiian Dictionary (Pukui and Elbert 1986) and is refined for accuracy based on input from taro farmers.

Please help us make this a better bill before it crosses over to the House.

Mahalo nui!

Penny Levin

Taro farmer

**SB-341-SD-1**

Submitted on: 2/26/2021 7:04:20 PM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Christopher Dean	Individual	Support	No

Comments:

Again, I support any and all assistance to help local farmers be successful.

**SB-341-SD-1**

Submitted on: 2/26/2021 9:49:17 PM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Laura Ramirez	Individual	Support	No

Comments:

Taro is one of the most culturally significant food crops in Hawai'i and one of the healthiest staple starch foods available. We need to ensure the future of taro farming by supporting and incentivizing it.

Taro lands are not only important and sacred in Hawaiian traditions and stories but also passed down thru generations as part of many farmers family legacy.

Taro lands also provide ecological and environmental buffers against flooding which was a serious problem recently on the north side of Kaua'i and could get worse in the future with climate change.

**SB-341-SD-1**

Submitted on: 2/27/2021 1:03:06 AM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Dana Keawe	Individual	Support	No

Comments:

I support sb341. Sd1

**SB-341-SD-1**

Submitted on: 2/27/2021 8:04:51 AM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Daniel Bishop	Individual	Support	No

Comments:

Strong support



**SB-341-SD-1**

Submitted on: 2/27/2021 9:04:06 AM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
cheryl hendrickson	Individual	Support	No

Comments:

- Taro is one of the most culturally significant food crops in Hawai'i and one of the healthiest staple starch foods available.
- Taro farmers need and deserve support to ensure taro farming continues to grow and expand into the future. This measure helps to incentivize farmers' to grow taro.
- Taro lands provide ecological and environmental buffers against flooding. Taro lands are intricately connected to the protection of our riparian areas, coastal wetlands, and fishponds.
- Taro lands are celebrated as important and sacred places in Hawaiian traditions and stories and often farmed by families for generations

**SB-341-SD-1**

Submitted on: 2/27/2021 10:46:39 AM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Sunny Savage	Individual	Support	No

Comments:

Back to the roots!

**SB-341-SD-1**

Submitted on: 2/27/2021 11:18:38 AM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Valerie Weiss	Individual	Support	No

Comments:

I am in support of this tax exemption for Taro if it meets this criteria.

**SB-341-SD-1**

Submitted on: 2/27/2021 11:55:34 AM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Barbara L. George	Individual	Support	No

Comments:

SUPPORT

**SB-341-SD-1**

Submitted on: 2/27/2021 12:36:48 PM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Momi Ventura	Individual	Support	No

Comments:

Alohamai My Name Is R.Momi Ventura, I Currently Don't Have An Address Although Still Able To Testify On My Tablet. Taro Is The Most Culturally Significant Food Crop In Hawai'i And One Of The Healthiest Staple Starch Foods Available. Taro Farmer's Soo Very Much Deserve And Need Your Support To Ensure That Taro Farming Continues To Grow And Expand Into The Future. Taro Is Our Most Important Crop In Ancient Times As It Is Today. This Bill Is Especially Important To The Hawaiian People, Restaurant's And Homes. Mahalo For Your Time And Consideration.

**SB-341-SD-1**

Submitted on: 2/27/2021 12:49:17 PM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Deborah Sevy	Individual	Support	No

Comments:

Taro is our big brother it should be treated as such and exempted from taxes.

**SB-341-SD-1**

Submitted on: 2/27/2021 1:12:31 PM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Sherry Pollock	Individual	Support	No

Comments:

Please pass this bill. Taro has been a staple food of the Hawaiian people forever, and is becoming so expensive. Everything we can do to help taro farmers, we should do.

Mahalo.

Sherry Pollock, Anahola HI

**SB-341-SD-1**

Submitted on: 2/27/2021 1:56:32 PM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Mark Enomoto	Individual	Support	No

Comments:

Give taro farmers a break to bring back more lo'i so that younger farmer can earn a livelihood. Taro is also a great food that will help to make our communities healthier and transition away from starches like rice and bread that are not indigenous to Hawaiian people.



**SB-341-SD-1**

Submitted on: 2/27/2021 2:30:31 PM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
janice palma-glennie	Individual	Support	No

Comments:

Aloha,

please support food security in our state. This bill helps do that by helping taro farmers to continue to produce this cutlurally significant and sustainable crop.

mahalo and sincerely,

janice palma-glennie

kailua-kona

**SB-341-SD-1**

Submitted on: 2/27/2021 2:54:20 PM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Donna Maltz	Individual	Support	No

Comments:

Taro is a staple canoe crop and a vital part of the Hawaiian diet and culture. It grows incredibly well on the island. Incentives in this industry could create a viable workforce to stimulate the economy. Less taxes, and more education is needed.

**SB-341-SD-1**

Submitted on: 2/27/2021 3:11:37 PM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Dee Green	Individual	Support	No

Comments:

I support SB341 SD1 Food security is extremely important in Hawai'i and we should support our taro farmers with a tax break.

**SB-341-SD-1**

Submitted on: 2/27/2021 3:19:43 PM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Chezlani Casar	Individual	Support	No

Comments:

This bill sounds like a great way for the State to incentivize taro farming, which not only helps increase local food self-sufficiency, but also helps perpetuate our native culture.

**SB-341-SD-1**

Submitted on: 2/27/2021 3:44:46 PM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
jeanne wheeler	Individual	Support	No

Comments:

It's important to promote the islands' staple foods :)

**SB-341-SD-1**

Submitted on: 2/27/2021 8:46:55 PM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Joan Gannon	Individual	Support	No

Comments:

Hi Joan here from West Hawaii supporting SB341. This bill provides a tax exemption for taro farmers. Taro farming is important culturally and environmentally. I support giving taro farmer's an incentive to grow taro.

Thank You

Joan Gannon

**SB-341-SD-1**

Submitted on: 2/27/2021 9:08:08 PM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Elizabeth Hansen	Individual	Support	No

Comments:

Aloha Senators, Please support this bill.

Taro is one of the most culturally significant food crops in Hawai'i and one of the healthiest staple starch foods available. Taro farmers need and deserve support to ensure taro farming continues to grow and expand into the future. This measure helps to incentivize farmers' to grow taro.

Why is this important? Because Taro lands provide ecological and environmental buffers against flooding. Taro lands are intricately connected to the protection of our riparian areas, coastal wetlands, and fishponds. Taro lands are also viewed as important and sacred places in Hawaiian traditions and stories and often farmed by families for generations. So, please let's really act in an "Hawaiian manner" and support this bill.

Thank you for your consideration.

Elizabeth Hansen,  
Hakalau, HI

**SB-341-SD-1**

Submitted on: 2/27/2021 9:42:13 PM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Rodger Hansen	Individual	Support	No

Comments:

Aloha Senators, Please support this bill.

Taro is one of the most culturally significant food crops in Hawai'i and one of the healthiest staple starch foods available. Taro farmers need and deserve support to ensure taro farming continues to grow and expand into the future. This measure helps to incentivize farmers' to grow taro.

Why is this important? Because Taro lands provide ecological and environmental buffers against flooding. Taro lands are intricately connected to the protection of our riparian areas, coastal wetlands, and fishponds. Taro lands are also viewed as important and sacred places in Hawaiian traditions and stories and often farmed by families for generations. So, please let's really act in an "Hawaiian manner" and support this bill.

Thank you for your consideration.



**SB-341-SD-1**

Submitted on: 2/28/2021 12:56:19 AM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Scott Valkenaar	Individual	Support	No

Comments:

I support the relatively few taro farmers who are working hard to keep this wonderful crop within our diets. Any type of tax break would be welcome.

**SB-341-SD-1**

Submitted on: 2/28/2021 2:00:25 AM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Cynthia Hathaway	Individual	Support	No

Comments:

Wow! I just read about SB341 and think that it is a terrific idea!! Taro cultivation should qualify for tax exemptions. What a great way to promote its production. Ecologically, our islands' riparian areas and damaged wetlands could certainly be improved by the proliferation of taro. And our schools should have it on the menu.

In the broadest sense, taro is sacred and this is a spiritual matter. Passing SB341 would demonstrate great respect for the Hawaiian culture that has provided us our most valuable core asset, that of Aloha.

Cynthia Hathaway

HC1 Box 5377, Keaau, HI 96749

**SB-341-SD-1**

Submitted on: 2/28/2021 5:53:14 AM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Anne Freeman	Individual	Support	No

Comments:

This bill will promote the growing of taro, a healthy staple in the local diet. It will also increase the benefits for flood control of taro growing land.

**SB-341-SD-1**

Submitted on: 2/28/2021 6:56:21 AM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Joan Lander	Individual	Support	No

Comments:

I support SB341 SD1

**SB-341-SD-1**

Submitted on: 2/28/2021 8:02:39 AM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Megan Fox	Testifying for Malama Kauaâ€™i	Support	No

Comments:

Taro is a critical food staple and local/culturally important starch that is regaining its popularity and has immense potential to feed our state, both literally and economically. Producing kalo is a difficult labor of love for farmers - many who are multi-generational farming families - and they deserve a tax exemption so they can focus re-investing their revenue in expansion to continue to feed our islands.

**SB-341-SD-1**

Submitted on: 2/28/2021 9:51:40 AM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
M. Llanes	Individual	Support	No

Comments:

Dear Chairperson Gabbard and Members of the committee:

Please support SB341, the taro incentive bill. I am including original testimony below, however, I want to have included in the bill the language that includes making sure it is done organically and with non GMO products and with green fertilization, if necessary.

"The purpose of this bill, as stated on page 4, lines 15-18, is to "create stronger economic incentives for new taro farmers, improve the livelihoods of existing taro farmers, and reduce the cost of poi for local families by exempting taro production from state income taxes." Toward this end, this bill adds a new section to chapter 235, Hawaii Revised Statutes, that provides on page 5, lines 1-7, an exemption from income taxes for "persons engaged in the business of taro cultivation and production of value-added taro products." Persons engaged in the business of taro cultivation and production of value-added taro products are eligible for this income tax exemption for, among other things, "[p]reparations of taro, poi, and value-added products produced with taro exclusively sourced from taro grown in the State" as stated on page 5, lines 18-20, of the bill."

Mahalo for considering my testimony.

MeleLani Llanes

Kapolei resident

**SB-341-SD-1**

Submitted on: 2/28/2021 10:10:21 AM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
marianne george	Individual	Support	No

Comments:

- One of the main hurdles farmers often cite is lack of access to affordable land. This measure will help expand farmers access to affordable land in Hawai'i
- taro growers NEED help and we NEED taro
- Will help reduce our dependence on imported food
- Will support the growth of our agricultural and local food economy

**SB-341-SD-1**

Submitted on: 2/28/2021 10:26:17 AM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Diane Ware	Individual	Support	No

Comments:

Traditional crops should be tax exempt.

Diane Ware 99-7815Koha Volcano



**SB-341-SD-1**

Submitted on: 2/28/2021 10:51:27 AM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Jennifer Noelani Ahia	Individual	Support	No

Comments:

I strongly support this bill for the following reasons:

- Taro is one of the most culturally significant food crops in Hawai'i and one of the healthiest staple starch foods available.
- Taro farmers need and deserve support to ensure taro farming continues to grow and expand into the future. This measure helps to incentivize farmers' to grow taro.
- Taro lands provide ecological and environmental buffers against flooding. Taro lands are intricately connected to the protection of our riparian areas, coastal wetlands, and fishponds.
- Taro lands are celebrated as important and sacred places in Hawaiian traditions and stories and often farmed by families for generations.

**SB-341-SD-1**

Submitted on: 2/28/2021 10:54:07 AM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Arika Murphy	Individual	Support	No

Comments:

This would be monumental for Hawai'ian Families that have had everything taken from them over the years and they still go back to their roots. Struggling to keep this culture alive and thriving. This would give these examples and teachers help to give back to small communities that are in poverty.

**SB-341-SD-1**

Submitted on: 2/28/2021 11:08:49 AM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
jeanne lindgren	Individual	Support	No

Comments:

Dear Members of the Ways and Means Committee,

I am writing in support of SB341 for the following reasons:

- Taro is one of the most culturally significant food crops in Hawai'i and one of the healthiest staple starch foods available
- Taro farmers need and deserve support to ensure taro farming continues to grow and expand into the future. This measure helps to incentivize farmers' to grow taro
- Taro lands provide ecological and environmental buffers against flooding. Taro lands are intricately connected to the protection of our riparian areas, coastal wetlands, and fishponds
- Taro lands are celebrated as important and sacred places in Hawaiian traditions and stories and often farmed by families for generations

Mahalo for your time and considwration,

Jeanne M Lindgren

**SB-341-SD-1**

Submitted on: 2/28/2021 11:29:40 AM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Nathan Leo Braulick	Individual	Support	No

Comments:

February 28, 2021

Members of the Committee:

**I support SB341 (Taro Tax Exemptions) because:**

- Taro is one of the most culturally significant food crops in Hawai'i.
- Taro lands are celebrated as important and sacred places in Hawaiian traditions.
- Taro farmers need and deserve support to ensure taro farming continues to grow.
- Taro lands provide ecological and environmental buffers against flooding.
- Taro lands are intricately connected to the protection of our riparian areas, coastal wetlands, and fishponds.
- Taro is one of the healthiest staple starch foods available.

**I hope you will also support SB341.**

Sincerely,

**Nathan Leo Braulick**

2333 Kapiolani Blvd.

Honolulu, HI 96826

**SB-341-SD-1**

Submitted on: 2/28/2021 11:43:12 AM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
tlaloc tokuda	Individual	Support	No

Comments:

- Sourcing local food for schools will move public dollars to support our local farmers and help grow our local food economy
- Support access to more culturally appropriate and nutritious foods for students such as kalo, sweet potato and others
- Bolsters our local food security
- Decrease our carbon footprint associated with imported food
- 
- Mahalo for your consideration,
- Tlaloc Tokuda

Kailua Kona, HI 96740

**SB-341-SD-1**

Submitted on: 2/28/2021 11:50:05 AM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
tlaloc tokuda	Individual	Support	No

Comments:

- Taro is one of the most culturally significant food crops in Hawai'i and one of the healthiest staple starch foods available and are integral to some cultural practitioners
- Taro farmers need and deserve support to ensure taro farming continues to grow and expand into the future. This measure helps to incentivize farmers' to grow taro
- Taro lands provide ecological and environmental buffers against flooding. Taro lands are intricately connected to the protection of our riparian areas, coastal wetlands, and fishponds
- Taro lands are celebrated as important and sacred places in Hawaiian traditions and stories and often farmed by families for generations
  
- Mahalo for your consideration,

Tlaloc Tokuda

Kailua Kona, HI 96740

**SB-341-SD-1**

Submitted on: 2/28/2021 11:57:35 AM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Michael Bursack	Individual	Support	No

Comments:

Malama aina.

**SB-341-SD-1**

Submitted on: 2/28/2021 12:19:23 PM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Susan Stayton	Individual	Support	No

Comments:

Aloha Senators,

I am writing in support of SB341. It is in the best interest of the entire state of Hawaii to encourage the cultivation of taro. This is a great way to reward farmers who take on this important effort.

Thank you for your consideration,

Susan

Lawai, HI



**SB-341-SD-1**

Submitted on: 2/28/2021 1:10:53 PM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Marsha Hee	Individual	Support	No

Comments:

I support SB341 because it provides an incentive to farming taro in Hawaii - something we need to be doing more of by encouraging and supporting those who farm taro. Taro lands provide ecological and environmental buffers against flooding. Taro lands are intricately connected to the protection of our riparian areas, coastal wetlands, and fishponds. This measure contributes towards increased access and affordability of buying locally grown taro as an indigenous, suitable and cultural food of our land. I would like to see myself, my family and others in the island being able to healthy and delicious food.

**SB-341-SD-1**

Submitted on: 2/28/2021 2:02:15 PM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Melia Leslie	Individual	Support	No

Comments:

- I SUPPORT this bill for the following reasons:
- Taro is one of the most culturally significant food crops in Hawai'i and one of the healthiest staple starch foods available
- Taro farmers need and deserve support to ensure taro farming continues to grow and expand into the future. This measure helps to incentivize farmers' to grow taro
- Taro lands provide ecological and environmental buffers against flooding. Taro lands are intricately connected to the protection of our riparian areas, coastal wetlands, and fishponds
- Taro lands are celebrated as important and sacred places in Hawaiian traditions and stories and often farmed by families for generations.

**SB-341-SD-1**

Submitted on: 2/28/2021 2:37:27 PM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Joan Heartfield PhD	Individual	Support	No

Comments:

- Taro is one of the most culturally significant food crops in Hawai'i and one of the healthiest staple starch foods available.
- Taro farmers need and deserve support to ensure taro farming continues to grow and expand into the future. This measure helps to incentivize farmers' to grow taro.
- Taro lands provide ecological and environmental buffers against flooding. Taro lands are intricately connected to the protection of our riparian areas, coastal wetlands, and fishponds.
- Taro lands are celebrated as important and sacred places in Hawaiian traditions and stories and often farmed by families for generations.

**SB-341-SD-1**

Submitted on: 2/28/2021 2:38:23 PM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Sydney Millerd	Individual	Support	No

Comments:

Aloha,

My name is Sydney Millerd and I am writing to express support for SB341. Being born and raised in Hawaii, I understand the cultural significance of kalo to our community. I grew up eating poi and have volunteered at lo'i. Now, I am a student of the University of Hawaii - West Oahu's Sustainable Community Food Systems program, and understand how this measure helps to contribute to Hawaiian cultural resurgence and food security.

As a 22-year old soon-to-be college graduate, I look to our legislative leaders to make the right choices now to create a brighter future for Hawaii for my fellow youth and me to live in. This brighter future for Hawaii should include support for indigenous food practices and food security which can be achieved through this bill.

Mahalo for this opportunity to provide testimony.

**SB-341-SD-1**

Submitted on: 2/28/2021 3:14:07 PM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Brian Murphy	Individual	Support	No

Comments:

Aloha Senators,

Please, SUPPORT this vital legislation.

Hawaii needs FOOD SECURITY!

**SB-341-SD-1**

Submitted on: 2/28/2021 3:22:09 PM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
brandi corpuz	Individual	Support	No

Comments:

Aloha my name is Brandi Corpuz and I am a resident of Kihei Maui. I am the ED of an agriculture nonprofit and we are trying to grow as much kalo as we can. It is the most sustainable and nutritious food grown in Hawaii. Unfortunately, we do not grow enough in Hawaii to feed all of our people. We actually import about 22% of our Kalo for local consumption! I support this bill and the exemption that it proposes for Kalo farmers and our communities. We need the support to grow as much Kalo as we can, for us and then the world. Thank you, Brandi Corpuz

**SB-341-SD-1**

Submitted on: 2/28/2021 3:27:09 PM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Barbara Barry	Individual	Support	No

Comments:

Aloha,

Please pass SB341 SD1 to give our Kalo growers needed support with this tax break.

Mahalo,

Ms. Barbara Barry

Maui

**SB-341-SD-1**

Submitted on: 2/28/2021 3:29:48 PM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Mary Whispering Wind	Individual	Support	No

Comments:

Aloha Senators,

Please, SUPPORT this vital legislation.



**SB-341-SD-1**

Submitted on: 2/28/2021 4:58:52 PM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Jessica Kuzmier	Individual	Support	No

Comments:

I support SB 341: Taro Tax Exemptions, which establishes an exemption from state income tax for the first \$100,000 of a person's income from the business of taro cultivation or production is excluded from their gross income for Hawai'i income tax purposes.

This is a very important bill for food security here in Hawaii and for cultural integrity. Taro is one of the most culturally significant food crops in Hawai'i, has a rich history and one of the healthiest staple starch foods available.

Taro farmers need and deserve support to ensure taro farming continues to grow and expand into the future. This measure helps to incentivize farmers' to grow taro by making the work and practice more affordable especially in tough growing years and economic slumps.

The lands that are used for taro cultivation provide ecological and environmental buffers against flooding. Taro lands are intricately connected to the protection of our riparian areas, coastal wetlands, and fishponds. With the effects climate change looming ahead of us, taro cultivation can be a vital tool in combating damage wrought from environmental havoc and help reduce our climate footprint mitigating further feedback loops of habitat destruction.

Taro lands are celebrated as important and sacred places in Hawaiian traditions and stories and often farmed by families for generations. The history of Hawaii was buried too long and taro cultivation was vital in keeping it alive and should be maintained to continue doing so. Thank you.

**SB-341-SD-1**

Submitted on: 2/28/2021 5:07:37 PM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Will Caron	Individual	Support	No

Comments:

Aloha committee members, please support SB341 SD1, which would exempt taro farmers from state income up to the first \$100,000 of income.

Taro is one of the most culturally significant food crops in Hawai'i and one of the healthiest staple starch foods available. Taro farmers need and deserve support to ensure taro farming continues to grow and expand into the future. This measure helps to incentivize farmers' to grow taro

Encouraging more lo'i has additional benefits. Taro lands provide ecological and environmental buffers against flooding and are intricately connected to the protection of our riparian areas, coastal wetlands, and fishponds

Taro lands are also celebrated as important and sacred places in Hawaiian traditions and stories and often farmed by families for generations. Making it easier for these families to continue farming taro, as well as for new families to begin growing taro helps perpetuate Hawaiian traditions and culture as well.

Mahalo for the opportunity to testify.

**SB-341-SD-1**

Submitted on: 2/28/2021 6:05:16 PM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Brian Jahn	Individual	Support	No

Comments:

Aloha,

I am writing to express that I fully support SB341. Mahalo.

Brian "loane" Jahn

**SB-341-SD-1**

Submitted on: 2/28/2021 6:33:16 PM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
sharon douglas	Individual	Support	No

Comments:

To enable this important heritage crop to not only survive, but flourish it is important to make this crop tax exempt.

Please help honor the local traditions

**SB-341-SD-1**

Submitted on: 2/28/2021 6:34:44 PM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Lanny Sinkin	Individual	Support	No

Comments:

Understanding the importance of taro culturally adds to the known nutritional values. Incentives to grow taro are beneficial.

**SB-341-SD-1**

Submitted on: 2/28/2021 7:31:14 PM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Emma Trainor	Individual	Support	No

Comments:

I live in Pahoa HI and am in strong support of SB341

**SB-341-SD-1**

Submitted on: 2/28/2021 7:42:08 PM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Thomas Brandt	Individual	Support	No

Comments:

Support.

**SB-341-SD-1**

Submitted on: 2/28/2021 8:09:21 PM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Mary Lacques	Individual	Support	No

Comments:

Testimony in strong SUPPORT of SB 341 SD 1. This bill will not only incentivize farmers to grow more taro, which in turn increases local food production, but will preserve and perpetuate the cultural tradition of taro cultivation in Hawai'i. The fact that taro is severely underproduced on all the islands making purchasing poi cost prohibitive to local families, should be motivation enough to take this step to increasing food security in Hawai'i.

As we move into year two of our "new normal", and food insecurity issues from around the world are more seriously scrutinized, the COVID Pandemic has taught us that local, indigenous crop production is, and always has been, a major component of feeding and sustaining local communities.

It is heartening to read our elected officials' recognition of Hawai'i's flourishing farming community in the text of the bill: "The legislature further finds that small farms on ten acres or less in Hawaii produce a significant portion of locally—grown and locally—consumed food on each island."

Additionally, passage of SB 341 SD 1 honors the countless hours of work of the Taro Security and Purity Task Force, which laid the groundwork and path forward for steps to economic incentives for Hawai'i's dedicated and hardworking farmers.



**SB-341-SD-1**

Submitted on: 2/28/2021 8:12:58 PM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Chelle Galarza	Individual	Support	No

Comments:

I am a mother of two and family of four. We live on Maui and support local farmers. Taro should be treated as it is a culturally significant food. Taro farmers should get support so growth easily occurs in the future. Taro lands provide environmental and ecological buffers against flooding.

Taro lands are intricately connected to the protection of our coastal wetlands, riparian areas and fishponds. Overall, taro farmers should receive this tax exemption.

I support this bill for the cultural and environmental benefits.

Thanks,

Chelle Galarza

**SB-341-SD-1**

Submitted on: 2/28/2021 8:29:32 PM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Meredith Buck	Individual	Support	No

Comments:

Aloha, I strongly and enthusiastically support SB341. Many of my friends and community members are taro farmers and I would really like to see their businesses blossom. I truly believe they hold an extremely important key to climate resilience and food sovereignty across Hawai'i. Let's lift up the mahi'ai, knowing that they will lift all of us up. Mahalo nui for your time.

**SB-341-SD-1**

Submitted on: 2/28/2021 8:45:29 PM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
chandra radiance	Individual	Support	No

Comments:

Ok with me to give taro farmer's tax exemptions to \$100,000

**SB-341-SD-1**

Submitted on: 2/28/2021 9:29:41 PM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Keke Manera	Individual	Support	No

Comments:

**I 100% support our Taro/Kalo farmers. They are the true troopers of these islands providing the much needed staple food of our culture and for those who like to share in the Hawaiian culture. It's so important that we give them all the help and resources they'll need for growing kalo is not an easy task. Please support this bill as I have. Mahalo**

**SB-341-SD-1**

Submitted on: 2/28/2021 9:37:09 PM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Andrea Morgan	Individual	Support	No

Comments:

I support this bill which provides taro farms tax exemptions.

Thank you,

Andrea Morgan

**SB-341-SD-1**

Submitted on: 2/28/2021 10:09:24 PM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Maria Walker	Individual	Support	No

Comments:

Aloha,

I am testifying to encourage you to vote in favor of SB341, which I support with enthusiasm. All of us in Hawai'i understand the profound cultural and historical significance of kalo, and this bill would help our dedicated kalo farmers; it will also encourage more farmers to begin to grow kalo because of the greater tax incentives. The deep connection that the Hawai'ian people have with kalo, and the nutritional and economic values of this crop are undeniable, and deserve special support. Lo'i are also of enormous ecological importance, providing habitat for endemic wildlife, buffering the effects of flooding, and creating critical connections with our other wetlands and waterways.

Please help this bill to pass; it is vital for our state legislature to do everything it can to preserve Hawai'ian culture, and kalo is truly one of the sources of this culture. We need to care for the history and traditions of these islands, and to help the farmers who carry on these traditions for the benefit of all and have been doing so for generations. This bill is a wise investment in the future of our state, our farmers, and our great grandchildren.

Mahalo for hearing my testimony,

Maria Walker

1728 Hulu Rd.

Kapa'a, HI 96746

**SB-341-SD-1**

Submitted on: 2/28/2021 10:42:55 PM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Johanna Stone	Individual	Support	No

Comments:

I support giving those who farm kalo tax exemptions because kalo cleans the water and improves water quality, lo'i also mitigate flooding, which the Army Corps of Engineers are trying to mitigate by building a 6 foot wall along the Ala Wai Canal. BAD IDEA. In addition:

- Taro is one of the most culturally significant food crops in Hawai'i and one of the healthiest staple starch foods available.
- Taro farmers need and deserve support to ensure taro farming continues to grow and expand into the future. This measure helps to incentivize farmers' to grow taro.
- Taro lands provide ecological and environmental buffers against flooding. Taro lands are intricately connected to the protection of our riparian areas, coastal wetlands, and fishponds.
- Taro lands are celebrated as important and sacred places in Hawaiian traditions and stories and often farmed by families for generations.

**SB-341-SD-1**

Submitted on: 2/28/2021 10:52:46 PM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Elizabeth Laliberte	Individual	Support	No

Comments:

Aloha kakou,

I am in strong support of SB341. Growers of taro deserve a tax break because they are perpetuating a culturally and environmentally critical practice, as well as producing a healthy staple crop that's also a local favorite. Taro is healthy and delicious but also expensive. Incentivizing taro growers through this bill can hopefully increase production which might bring down the cost.

Thank you for your consideration.

Sincerely,

Liz Laliberte

Hilo, HI



**SB-341-SD-1**

Submitted on: 2/28/2021 11:41:19 PM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Kristen Alice	Individual	Support	No

Comments:

Please support this bill.

**SB-341-SD-1**

Submitted on: 3/1/2021 6:01:13 AM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Janet Pappas	Individual	Support	No

Comments:

Dear Chair Dela Cruz, Vice Chair Keith-Agaran and WAM Committee members,

The purpose of this bill is to create stronger economic incentives for new taro farmers, improve the livelihoods of existing taro farmers, and reduce the cost of poi for local families by exempting taro production from state income taxes.

Because of all the cultural, historical, familial and environmental reasons taro is beloved in Hawaii, I strongly support SB341 SD1.

Thank you for the opportunity to testify.

Sincerely,

Jan Pappas - Aiea, Hawaii

**SB-341-SD-1**

Submitted on: 3/1/2021 8:11:21 AM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Walter Ritte	Testifying for aina momona	Support	No

Comments:

Aina momona is in strong support of sb341.

Kalo is the most important food source for Hawaiians, it is a main stay of our health and our culture.

**SB-341-SD-1**

Submitted on: 3/1/2021 8:32:02 AM

Testimony for WAM on 3/2/2021 9:30:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Jacob B Shearer	Individual	Support	No

Comments:

Small kalo farmers are the heart and soul of agriculture in Hawai'i, they are its past and its future. Although these people carry the weight of the tradition and provide food to their communities, they still struggle to make ends meet or even compete with large-scale industry. Kalo farmers need all the support they can get in a Hawai'i with an ever-increasing cost of living. Please help secure a future for current and upcoming mahi'ai. Each and every one of us will benefit from that future.

'O nā• mahi'ai kalo ka piko o ko Hawai'i 'oihana mahi'ai, 'o Iā• kou nā• ka wā• ma mua a me ka wā• ma hope kekahi. 'Oiai auamo kā•ia mau kā• naka i ke kuleana o kā•ia meheuheu, a ho'olako nā• Iā• kou i ko Iā• kou mau kaiā• ulu i ka 'ai pono, aia Iā• kou ke ka'ahili Iā• i lawa ai ke kā• Iā• , a i ho'okā•kā• ai i nā• hui mana nui. Ma kā•ia wā• o ka nohona pipi'i loa ma Hawai'i nei, he pono kā•Iā• me kā•ia 'ano kā• kua no nā• mahi'ai. E 'olu'olu, e kā• kua aku iā• Iā• kou a pa'a ka wā• ma hope no kā•ia hanauna mahi'ai a no ka hanauna e hiki mai ana. He pono nā• ia no kā• kou pā• kahi a pau. Mahalo.

**SB-341-SD-1**

Submitted on: 3/1/2021 9:20:32 AM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
James McCay	Individual	Support	No

Comments:

SUPPORTED

**SB-341-SD-1**

Submitted on: 3/1/2021 9:21:52 AM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Raelyn Reyno Yeomans	Individual	Support	No

Comments:

Strong support!

**SB-341-SD-1**

Submitted on: 3/1/2021 9:23:58 AM

Testimony for WAM on 3/2/2021 9:30:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Hunter Heavilin	Testifying for Supersistence	Support	No

Comments:

Aloha Chair Dela Cruz, Vice Chair Keith-Agaran, and Members of the Committee,

Kalo has sustained the Hawaiian islands for generations and the support for its production in SB341 is a long overdue means to unencumber cultural practices, enhance agricultural development, and increase availability of this staple crop.

SB341 is an important means to support statewide goals to increase both local food production and consumption. Having worked lo'i and at a poi mill I support this bill as a means for farmers and value-added operations to retain as much of their hard-earned incomes as possible. As a food system planner with a moderate poi habit **I strongly support SB341** as a means to lower the cost of accessing Hawai'i's staple. Access to culturally appropriate foods is a key facet of food security, and there is no crop better suited for this type of support than kalo.

Mahalo for the opportunity to testify.

-Hunter Heavilin

**LATE**

**SB-341-SD-1**

Submitted on: 3/1/2021 9:32:12 AM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Ingrid Peterson	Individual	Support	No

Comments:

Please support this bill that supports agriculture, a sector of our economy we need to promote as we work toward diversifying our economy. Doing so also lessens our vulnerability of being so heavily reliant on food from outside Hawaii. (From an O'ahu resident since 1963.)



**LATE**

**SB-341-SD-1**

Submitted on: 3/1/2021 10:48:44 AM  
Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Kamuela Werner	Individual	Support	No

Comments:

Aloha:

I strongly support SB341 SD1.

Me ke aloha,

Kamuela Werner

**LATE**

**SB-341-SD-1**

Submitted on: 3/1/2021 11:02:32 AM  
Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Zara Nicholson	Individual	Support	No

Comments:

**Aloha e Chair, Vice Chair, Members of the Committee,**

**My name is Zara Nicholson and I am testifying in support of Bill SB341 SD1.**

**I believe this bill will create a great positive impact in our community. Establishing tax exemptions for kalo farmers will incentivize our farmers to continue to grow this important Hawaii staple and will help our farmers succeed financially. Please push and approve this Bill SB341 SD1.**

**Mahalo nui loa for the opportunity,**

**Zara Nicholson**

**LATE**

**SB-341-SD-1**

Submitted on: 3/1/2021 11:46:57 AM  
Testimony for WAM on 3/2/2021 9:30:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Nancy Jones	Individual	Support	No

Comments:

***3/2/2021: Testimony Supporting SB 341, SD 1 / Relating to Taro (Kalo)***

Aloha Chair Dela Cruz, Vice-Chair Keith-Agaran, and Committee Members:

As the manager of a family farm in Wai`anae, I write in support of SB 341/SD 1, which would exempt the first \$100,000 of a taro/kalo grower's income from State income taxes so long as total taro/kalo cultivation statewide does not exceed 30,000 acres. Though we do not grow *kalo*, we believe that it is an essential food staple, and so protecting and perpetuating the traditional practice of taro farming as part of Hawaii's cultural identity and also its role in local food security is of critical importance.

This legislation will create stronger economic incentives for new taro farmers, improve livelihoods of existing taro farmers, and reduce the cost of poi for local families by exempting taro production from state income taxes for the first \$100,000 of income derived from taro, taro products, and land used to produce taro as long as Hawai`i's kalo production falls within the 30,000-acre area specified by this measure - though frankly, there should be NO limits on total acreage.

Accordingly, for all of the above reasons, I respectfully request that you please **PASS SB341/SD 1 out of your committee**. Many thanks for this opportunity to present this testimony in the interest of supporting Hawai`i's taro (*kalo*) farmers AND improving Hawai`i's food security in support of SB341/SD 1.

Nancy Jones, PO Box 1462, Wai`anae, HI 96792

**LATE**

**SB-341-SD-1**

Submitted on: 3/1/2021 12:29:39 PM

Testimony for WAM on 3/2/2021 9:30:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Zeb Jones	Individual	Support	No

Comments:

**3/2/2021: Testimony In Support of SB 341, SD1 / Relating to Taro (Kalo)**

Aloha Chair Dela Cruz, Vice-Chair Keith-Agaran, and Committee Members:

As a long-time Wai`anae grower, I submit this testimony supporting SB 341/SD 1, to exempt the first \$100,000 of a taro/kalo grower's income from State income taxes so long as total taro/kalo cultivation throughout Hawai`i does not exceed 30,000 acres. While I am not a grower of *kalo*, I recognize this is an important food staple. Thus, protecting and perpetuating the traditional practice of taro/*kalo* farming as part of Hawai`i's cultural identity and its role in local food security is essential.

This measure in its current form will create stronger economic incentives for new taro farmers, improve livelihoods of existing taro farmers, and reduce the cost of poi for local families by exempting taro production from state income taxes for the first \$100,000 of income derived from taro, taro products, and land used to produce taro if the total amount of land used to cultivate kalo falls within the 30,000-acre area specified by this legislation.

So, for all of the above reasons, I respectfully urge you to please **PASS SB341/SD1 out of your committee**. *Mahalo* for this opportunity to present this testimony in the interest of supporting Hawai`i's taro (*kalo*) farmers AND improving Hawai`i's food security via SB341/SD1.

Zebuel Jones, PO Box 1462, Wai`anae, HI 96792

**LATE**

**SB-341-SD-1**

Submitted on: 3/1/2021 4:04:33 PM  
Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Laura Gray	Individual	Support	No

Comments:

I strongly support SB 341 SD1 because Kalo is a crop that filters all the runoff from upland pollution from getting into the ocean. Also, many pacific islanders are not doing well on a western diet of sugar and processed food. This is devastating to the health and pocket books of all of us. We would all be better off if this bill passes.

**LATE**

**SB-341-SD-1**

Submitted on: 3/1/2021 6:02:35 PM

Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
John Fitzpatrick	Individual	Support	No

Comments:

Aloha,

We need to celebrate Haloa and the farmers that cultivate this culturally significant food source throughout Hawaii. Many of these farmers have been devastated by the illegal overthrow of the Hawaiian nation. This is the least we can do to help Hawaiian farmers grow their businesses and help us make kalo and poi a staple food that sustains us.

Mahalo,

Fitz

**LATE**

**SB-341-SD-1**

Submitted on: 3/1/2021 6:08:24 PM  
Testimony for WAM on 3/2/2021 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Jennifer Rodwell	Individual	Support	No

Comments:

I thoroughly support this Bill.

TUESDAY, MARCH 2, 2021, 9:30AM

STATE OF HAWAII  
SENATE COMMITTEE ON WAYS AND  
MEANS



TESTIMONY ON SENATE BILL 341 SD1  
RELATING TO TARO

Dear Chair Dela Cruz, Vice Chair Keith-Agaran, and Members of the Committee

I **strongly support SB341 SD1** relating to taro

I offer several definitions to further clarify the intent of the bill, "235- Taro cultivation and production; exemption".

"Qualified taxpayer" means an individual engaged in:

(12) The production of taro or taro products for sale for the sale of taro or taro products, for the shipment or transportation of taro or taro products, or for the use of land for taro farming, or for any other activity directly related to the production of taro; and.

(21) The manufacturing for compounding, canning, preserving, packing, milling, processing, refining, or preparing taro for sale, profit, or commercial use, either directly or through the activity of others; and

"Taro corm", or kalo in Hawaiian, means the starchy underground portion of a rounded underground storage organ present in the taro plant.

"Taro huli" is a taro top, as used for planting, where the upright stem is cut below between the leaf and below the top of the corm of the taro, such that it includes a piece of the corm at its base attached where roots can emerge."

Mahalo,  
Chana Makale'a Dudoit Ane



**SB-341-SD-1**

Submitted on: 3/2/2021 8:55:32 AM

Testimony for WAM on 3/2/2021 9:30:00 AM

**LATE**

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Rayleen Egami	Individual	Support	No

Comments:

I support this bill. Any incentive for farmers to cultivate taro would contribute to the possible regeneration of genetic diversity in this important staple crop. I see this as a way to potentially create more access to taro as it is very expensive due to the limited amounts available.