

JOSH GREEN, M.D.
GOVERNOR

SYLVIA LUKE
LIEUTENANT GOVERNOR



STATE OF HAWAII
DEPARTMENT OF TAXATION

Ka 'Oihana 'Auhau

P.O. BOX 259
HONOLULU, HAWAII 96809
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GARY S. SUGANUMA
DIRECTOR

KRISTEN M. R. SAKAMOTO
DEPUTY DIRECTOR

**TESTIMONY OF
GARY S. SUGANUMA, DIRECTOR OF TAXATION**

TESTIMONY ON THE FOLLOWING MEASURE:

H.B. No. 284, Relating to Taro

BEFORE THE:

House Committee on Agriculture & Food Systems

DATE: Wednesday, February 1, 2023

TIME: 9:45 a.m.

LOCATION: State Capitol, Room 325

Chair Gates, Vice-Chair Kahaloa, and Members of the Committee:

The Department of Taxation ("Department") offers the following comments regarding H.B. 284 for your consideration.

H.B. 284 exempts from the general excise tax all of the gross proceeds or income received from the sale of any product resulting from the cultivation and production of unprocessed taro, or of any value-added product of which the primary ingredient is taro or taro leaf, with a definition for "primary ingredient" being provided within the bill. This exemption shall not apply to supermarkets, big box stores, or bulk buyers or shippers of raw or value-added taro products. The bill takes effect upon its approval and shall be repealed on June 30, 2028.

The Department notes that the terms "value-added," "supermarkets," "big box stores," and "bulk buyers or shippers" are not defined in the bill. The Department suggests that definitions are added for these terms to avoid ambiguity regarding the scope of the exemption.

Moreover, because this bill will require tax form and system changes, the Department requests that the effective date of the bill is amended to no earlier than January 1, 2024. The Department further notes, however, that due to the number of bills with tax law changes that have been introduced this year, the Department may not have the resources to implement all measures passed this session by January 1, 2024.

Department of Agriculture & Food Systems

H.B. 284

January 30, 2023

Page 2 of 2

The Department will continue to monitor the status of proposed legislation and will advise whether some changes will require a later effective date.

Thank you for the opportunity to provide comments on this measure.

TAX FOUNDATION OF HAWAII

126 Queen Street, Suite 305

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: GENERAL EXCISE, Exemption for Income Derived from Unprocessed Taro

BILL NUMBER: HB 284

INTRODUCED BY: KILA, AIU, AMATO, CHUN, COCHRAN, GANADEN, HOLT, HUSSEY-BURDICK, ICHiyAMA, KAHALOA, KAPELA, LAMOSAO, MARTEN, MORIKAWA, NAKASHIMA, NISHIMOTO, PERRUSO, POEPOE, TAKAYAMA, TAKENOUCI, WOODSON

EXECUTIVE SUMMARY: Exempts the gross proceeds or income received from the sale of any product resulting from the cultivation and production of unprocessed taro from the general excise tax.

SYNOPSIS: Adds a new section to chapter 237, HRS, providing an exemption for all gross proceeds or income received from the sale of any product resulting from the cultivation and production of unprocessed taro, or of any value-added product of which the primary ingredient is taro or taro leaf. This exemption shall not apply to bulk buyers or shippers of raw or value-added taro products, supermarkets, or big box stores.

Defines “primary ingredient” is the ingredient of highest percentage in a product and listed first on the product’s label.

EFFECTIVE DATE: Upon Approval, repeals on June 30, 2028.

STAFF COMMENTS: This measure proposes incentives under the general excise 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.

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.

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.

This measure is similar to HB 2466 (2022) which passed the Legislature but was vetoed by Governor Ige in GM 1391 (2022). The Governor’s objection to this measure was:

This bill is objectionable because it is not an effective way to achieve the bill's purpose of helping taro farmers by lowering cultivation and production costs through the proposed exemption as a way to reduce the cost of poi for local consumers. The bill's exemption would not apply to "bulk buyers or shippers of raw or value-added taro products, supermarkets, or big box stores" (see bill at page 5, lines 10—12). This was apparently to limit the exemption to taro farmers in the cultivation and production of unprocessed taro, and not to allow retailers and wholesalers to claim the exemption on retail sales of poi and taro products. However, the wording of the bill will still allow certain retail sellers such as drug stores, convenience stores, and restaurants to also claim the exemption from a general excise tax (GET). The exemption will give these retailers a commercial advantage over supermarkets and big box stores that are not entitled to claim the exemption. A more effective way to help taro farmers and avoid the unintended tax benefit to just certain retailers, would be through the provision of direct grants to taro farmers as opposed to the GET exemption in this bill.

We agree that the exemption language in the current bill draft is extremely vague and should be tightened up considerably if this bill is to move forward.

Digested: 1/30/2023



HB284
RELATING TO TARO
House Committee on Agriculture & Food Systems

February 1, 2023

9:45 AM

Room 325

The Office of Hawaiian Affairs (OHA) offers **COMMENTS** on HB284, which would temporarily exempt the gross proceeds or income from the sale of any product resulting from the cultivation and production of unprocessed kalo from the general excise tax.

Established by our state's Constitution,¹ OHA is a semi-autonomous agency of the State of Hawai'i mandated to better the conditions of Native Hawaiians. Guided by a board of nine publicly elected trustees, all of whom are currently Native Hawaiian, OHA fulfills its mandate through advocacy, research, community engagement, land management, and the funding of community programs. Hawai'i state law recognizes OHA as the principal public agency in the state responsible for the performance, development, and coordination of programs and activities relating to Native Hawaiians.² Furthermore, state law directs OHA to advocate on behalf of Native Hawaiians.³

While OHA supports the thrust of this measure to increase access to kalo – for all of the reason stated in this measure – **OHA wishes to emphasize the critical importance of Native Hawaiian agency in the perpetuation of Native Hawaiian traditional and customary practices, while also acknowledging the recognition of this State to constitutionally protect these practices belonging to the Native Hawaiian people.**⁴ This measure acknowledges the critical role that kalo plays in the health of Native Hawaiian families, but is completely silent on the culturally significant role that kalo plays in the identity of Native Hawaiians; the very identity which gave rise to the unique ecological knowledge that, in turn, created those climate change-mitigating and climate change-resilient mechanism that this measure supports. **It is inappropriate for this State to take the traditional and customary practices of the Native Hawaiian people and to encourage their appropriation with an added economic incentive, while watching Native Hawaiians suffer many of the worst socio-economic conditions.**

¹ HAW. CONST., art. XII, §5 (1978).

² Haw. Rev. Stat. § 10-3(3).

³ Haw. Rev. Stat. § 10-3(4).

⁴ HAW. CONST., art. XII, §7 (1978).



HB284
RELATING TO TARO
House Committee on Agriculture & Food Systems

The majority of Native Hawaiian families, in Hawai‘i, are unable to make ends meet,⁵ with 63% of Native Hawaiians reporting that they are finding it difficult to get by.⁶ Native Hawaiians have the lowest household income.⁷ Native Hawaiians have the highest poverty rates for individuals and families.⁸ Native Hawaiians make less money,⁹ with lower average earnings for both men and women.¹⁰ Native Hawaiians have the highest rate of using public assistance and homeless services.¹¹ Native Hawaiians are overrepresented among the homeless in Hawai‘i.¹² OHA is deeply concerned with Native Hawaiians being driven out of Hawai‘i by economic instability stemming from socio-political-economic upheaval, which has largely disconnected Native Hawaiians from their ‘āina for more than a century. Today, more Native Hawaiians live outside of the Hawaiian Islands, far beyond the boundaries of their own homeland.¹³

This measure proposes a concept that may exacerbate disparities faced by Native Hawaiians, in so far as this mechanism is advanced within a silo and does not work in concert with other instruments specifically designed to lower the pitch of inequity. **With real estate speculation and investment constantly driving up the cost of agricultural lands in Hawai‘i,¹⁴ it will not be the most impoverished group of people that will benefit most from incentives that seek to maintain and encourage new food producers from within that group of people – not without systemic change that holistically dismantles the machine of oppression.**

OHA appreciates this opportunity to offer comments on HB284 and asks the Legislature to consider our mana‘o. Mahalo nui loa.

⁵ Aloha United Way / United for ALICE, *ALICE in Hawai‘i: 2022 Facts and Figures*, Nob. 2022, p.6.

⁶ *Id.* at 9.

⁷ Dept. of Business, Economic Development and Tourism, *Demographic, Social, Economic, and Housing Characteristics for Selected Race Groups in Hawaii*, Mar. 2018, p.3.

⁸ *Id.* at 13.

⁹ OHA Report, *Affordable Housing for Hawai‘i and Native Hawaiians: Exploring Ideas and Innovation*, Aug. 2020, p.10.

¹⁰ Dept. of Native Hawaiian Health, John A. Burns School of Medicine, *Assessment and Priorities for the Health and Well-Being in Native Hawaiians and Pacific Islanders*, 2020, p.12.

¹¹ *Id.*

¹² Partners In Care, *2022 Point In Time Count*, p.7.

¹³ “Estimates from the American Community Survey showed that in 2011, there were about 296,400 Native Hawaiians in Hawai‘i and about 221,600 on the continental U.S. Just a decade later, those numbers flipped. In 2021, there were about 309,800 Native Hawaiians in Hawai‘i and about 370,000 in other states,” Hawaii Public Radio, *More Native Hawaiians Flock to mainland cities and leave Hawai‘i*, Jan. 23, 2023, *citing high costs*, citing the US Census Bureau’s American Community Survey 2021.

¹⁴ Honolulu Civil Beat, *‘Fake Farms’ Are Squeezing Out Serious Agriculture Potential In Hawaii*, Mar. 15, 2021.

JOSH GREEN, M.D.
Governor

SYLVIA LUKE
Lt. Governor



SHARON HURD
Chairperson, Board of Agriculture

MORRIS M. ATTA
Deputy to the Chairperson

State of Hawai'i
DEPARTMENT OF AGRICULTURE
KA 'OIHANA MAHI'AI
1428 South King Street
Honolulu, Hawai'i 96814-2512
Phone: (808) 973-9600 FAX: (808) 973-9613

TESTIMONY OF SHARON HURD
CHAIRPERSON, BOARD OF AGRICULTURE

BEFORE THE HOUSE COMMITTEE ON AGRICULTURE AND FOOD SYSTEMS

WEDNESDAY, FEBRUARY 1, 2023
9:45 A.M.

CONFERENCE ROOM 325 AND VIDEO CONFERENCING

HOUSE BILL NO. 284
RELATING TO TARO

Chairperson Gates and Members of the Committee:

Thank you for the opportunity to present testimony on House Bill 284 which amends Chapter 237 and establishes an exemption from state general excise tax (GET) gross proceeds arising from the cultivation and production of unprocessed taro. The Department supports this measure and offers the following comments.

The Department supports this measure to reduce the tax burden and create stronger economic incentives for new taro farmers, improve the livelihoods of existing taro farmers, and reduce the cost of poi for local consumption.

The Department appreciates all efforts to increase farmers' income from the sale of any product resulting from the cultivation and production of unprocessed taro or value-added products of which the primary ingredient is taro or taro leaf. We further acknowledge this exemption shall not apply to supermarkets, big box stores, or bulk buyers or shippers of raw/value-added taro products but defers to the Department of Taxation with respect to the proposed amendments in Chapter 237.

Thank you for the opportunity to testify on this measure.





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

February 1, 2023

HEARING BEFORE THE
HOUSE COMMITTEE ON AGRICULTURE & FOOD SYSTEMS

TESTIMONY ON HB 284
RELATING TO TARO

Conference Room 325 & Videoconference
9:45 AM

Aloha Chair Gates, Vice-Chair Kahaloa, and Members of the Committee:

I am Brian Miyamoto, Executive Director of the Hawai'i Farm Bureau (HFB). Organized since 1948, the HFB is comprised of 1,800 farm family members statewide and serves as Hawai'i's voice of agriculture to protect, advocate and advance the social, economic, and educational interests of our diverse agricultural community.

The Hawai'i Farm Bureau supports HB 284, which exempts the gross proceeds or income received from the sale of any product resulting from the cultivation and production of unprocessed taro from the general excise tax.

The Hawai'i Farm Bureau recognizes taro's importance in Hawai'i'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.

Hawai'i 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 Hawai'i, 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 HB 284, which is an investment in Hawai'i's taro farmers.

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



House Committee on Agriculture

Hawai'i Alliance for Progressive Action (HAPA) Supports: HB284

Wednesday, February 1st, 2023 9:45 a.m. Conference Room 325

Aloha Chair Gates, Vice Chair Kahaloa and Members of the Committee,

HAPA strongly supports HB284, which exempts the gross proceeds or income received from the sale of any product resulting from the cultivation and production of unprocessed taro from the general excise tax.

Our kalo farmers face a myriad of challenges from the high cost of land in Hawaii to increasingly unpredictable weather conditions due to climate change. Most local farmers struggle to compete with the cost of imports.

HB284 will help Hawai'i's kalo farmers by exempting them from general excise tax.

Providing financial incentives for our kalo farmers is an important step towards supporting native traditional food ways, farming and food security for Hawai'i. Supporting kalo farming and assisting farmers will also help to keep traditional and customary cultural practices alive.

Kalo farmers need and deserve support to ensure kalo 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.

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

Please support HB284 and help support kalo production in Hawai'i.

Thank you for your consideration.

Respectfully,

A handwritten signature in black ink, appearing to read 'Anne Frederick', written in a cursive style.

Anne Frederick
Executive Director

HB-284

Submitted on: 1/31/2023 12:38:05 PM

Testimony for AGR on 2/1/2023 9:45:00 AM

| Submitted By | Organization | Testifier Position | Testify |
|---------------------|---------------------|---------------------------|------------------------|
| Jeri Di Pietro | Hawai`i SEED | Support | Written Testimony Only |

Comments:

Hawai`i SEED strongly supports HB 284.

Mahalo,

Jeri Di Pietro, President

Hawai`i SEED

HB-284

Submitted on: 1/30/2023 2:21:05 PM

Testimony for AGR on 2/1/2023 9:45:00 AM

| Submitted By | Organization | Testifier Position | Testify |
|---------------------|---------------------|---------------------------|------------------------|
| David Shizuma | Individual | Support | Written Testimony Only |

Comments:

I support the passage of HB284, as section 1 of the bill outlines that staple starches are the greatest food security risk in the state, and that Taro is a healthy beneficial option and plays a critical role in the health of families, especially Native Hawaiians. While we continue to import taro and other food products, this bill has the potential to improve and increase the amount of taro being farmed and consumed locally. While this does not solve for all the issues preventing making taro farming highly profitable, it is a good start.

Please pass this bill and honor the intent of Senate Bill No.87, as mentioned in the bill.

Mahalo for your time,

David Shizuma

HB-284

Submitted on: 1/30/2023 2:35:06 PM

Testimony for AGR on 2/1/2023 9:45:00 AM

| Submitted By | Organization | Testifier Position | Testify |
|---------------------|---------------------|---------------------------|------------------------|
| David Shizuma | Individual | Support | Written Testimony Only |

Comments:

I support the passage of HB284, as section 1 of the bill outlines that staple starches are the greatest food security risk in the state, and that Taro is a healthy beneficial option and plays a critical role in the health of families, especially Native Hawaiians. While we continue to import taro and other food products, this bill has the potential to improve and increase the amount of taro being farmed and consumed locally. While this does not solve for all the issues preventing making taro farming highly profitable, it is a good start.

Please pass this bill and honor the intent of Senate Bill No.87, as mentioned in the bill.

Mahalo for your time,

David Shizuma

HB-284

Submitted on: 1/30/2023 7:43:31 PM

Testimony for AGR on 2/1/2023 9:45:00 AM

| Submitted By | Organization | Testifier Position | Testify |
|---------------------------------|---------------------|---------------------------|---------------------------|
| Hema Kealohanuikaiama Watson | Individual | Support | Written Testimony Only |

Comments:

Aloha mai kākou,

Honorable Chair Cedric Gates, honorable Vice Chair Kirstin Kahaloa and all other members of the AGR committee, my name is Hema Kealohanuikaiama Watson and I am a senior at Halau Ku Mana PCS. I am testifying in strong support of HB 284 and its support of our local farmers.

Kalo was the staple crop of Hawaii since the first Kanaka Maoli landed here centuries ago. This crop has been neglected and put out of fashion recently making it incredibly hard for kalo farmers to make a living. We need to re-establish our food security and one of the best, healthiest, and environmentally friendly ways to do this is through kalo farming.

By removing the tax burden on income from kalo farmers you will allow these farmers to actually be able to grow and provide for our communities without struggle. This bill could also allow for others to create their own farms without carrying so much worry on their shoulders.

Kalo currently is not a profitable crop, however, it is one of the most nutritious foods out there and can be used to feed large amounts of people easily through its milling process into poi. Its mass production and marketing would help improve Hawaii's health issues and return, as well as strengthen, a local element in our food market. Kalo farmers would not have to compete with other international interests nor other farmers.

In the end, we could see a more health conscious, environmentally friendly, and food independent Hawaii. I testify in strong support for HB284 and urge all other AGR committee members to do the exact same, mahalo nō.

HB-284

Submitted on: 1/30/2023 8:12:03 PM

Testimony for AGR on 2/1/2023 9:45:00 AM

| Submitted By | Organization | Testifier Position | Testify |
|---------------------|---------------------|---------------------------|---------------------------|
| Dana Keawe | Individual | Support | Written Testimony Only |

Comments:

Support HB284

HB-284

Submitted on: 1/30/2023 9:49:47 PM

Testimony for AGR on 2/1/2023 9:45:00 AM

| Submitted By | Organization | Testifier Position | Testify |
|---------------------|---------------------|---------------------------|---------------------------|
| Will Caron | Individual | Support | Written Testimony Only |

Comments:

Please pass HB284.

HB-284

Submitted on: 1/31/2023 12:27:13 AM

Testimony for AGR on 2/1/2023 9:45:00 AM

| Submitted By | Organization | Testifier Position | Testify |
|---------------------|---------------------|---------------------------|---------------------------|
| Kimeona Kane | Individual | Support | Written Testimony Only |

Comments:

Aloha nui kākou,

Holo mua!

Mahalo nui,
Kimeona Kane

HB-284

Submitted on: 1/30/2023 11:23:33 AM

Testimony for AGR on 2/1/2023 9:45:00 AM

| Submitted By | Organization | Testifier Position | Testify |
|---------------------|---------------------|---------------------------|---------------------------|
| Hiika Jardine | Individual | Support | Written Testimony Only |

Comments:

I support this bill.



Officers

Kaipo Kekona
State President

Anabella Bruch
Vice-President

Maureen Datta
Secretary

Reba Lopez
Treasurer

Chapter Presidents

Madeline Ross
Kohala, Hawai'i

Odysseus Yacalis
East Hawai'i

Puna, Hawai'i

Andrea Drayer
Ka'u, Hawai'i

Chantal Chung
Kona, Hawai'i

Fawn Helekahi-Burns
Hana, Maui

Reba Lopez
Haleakala, Maui

Kaiea Medeiros
Mauna Kahalawai,
Maui

Kaipo Kekona
Lahaina, Maui

Rufina Kaauwai
Molokai

Negus Manna
Lāna'i

Brynn Foster
North Shore, O'ahu

Christian Zuckerman
Wai'anae, O'ahu

Ted Radovich
Waimanalo, O'ahu

Vincent Kimura
Honolulu, O'ahu

Ray Maki
Kauai

Aloha Chair Gates, Vice Chair Kahaloa, and Members of the House Agriculture & Food Systems Committee,

The Hawaii Farmers Union United (HFUU) is a 501(c)(5) agricultural advocacy nonprofit representing a network of over 2,500 family farmers and their supporters across the Hawaiian Islands. HFUU strongly supports HB284 to exempt the gross proceeds or income received from the sale of unprocessed taro from the general excise tax. Taro is a staple crop in Hawaii and holds a special cultural significance for Native Hawaiian communities. The cultivation and production of taro is an important part of our islands' agricultural heritage and it is crucial that it be supported and preserved for future generations.

The general excise tax can be a significant burden for farmers, especially for those growing crops like taro that have limited markets and thin margins. This exemption will provide much-needed relief for taro farmers and help to ensure that this important cultural crop remains viable. HFUU strongly urges the legislature to pass this bill and provide this important tax relief for Hawaii's taro farmers. This will be a critical step towards building a more sustainable and equitable food system in Hawaii.

Mahalo for the opportunity to testify.

Kaipo Kekona, President HFUU/HFUF

HB-284

Submitted on: 2/1/2023 8:52:15 AM

Testimony for AGR on 2/1/2023 9:45:00 AM

| Submitted By | Organization | Testifier Position | Testify |
|---------------------|---------------------|---------------------------|------------------------|
| Melissa Smith | Individual | Support | Written Testimony Only |

Comments:

Aloha,

Our kalo farmers face a myriad of challenges from the high cost of land in Hawaii to increasingly unpredictable weather conditions due to climate change. Most local farmers struggle to compete with the cost of imports.

HB284 will help Hawai'i's kalo farmers by exempting them from general excise tax.

Providing financial incentives for kalo farmers is an important step towards supporting Indigenous food ways, farming, and food security for Hawai'i. Supporting kalo farming and farmers will also help keep traditional Native Hawaiian cultural practices alive.

Kalo farmers need and deserve support to ensure kalo 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.

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

Thank you for your consideration.

Mahalo,
Melissa Smith

HB-284

Submitted on: 2/1/2023 8:55:24 AM

Testimony for AGR on 2/1/2023 9:45:00 AM

| Submitted By | Organization | Testifier Position | Testify |
|---------------------|---------------------|---------------------------|------------------------|
| Nadezna Ortega | Individual | Support | Written Testimony Only |

Comments:

Aloha,

Our kalo farmers face a myriad of challenges from the high cost of land in Hawaii to increasingly unpredictable weather conditions due to climate change. Most local farmers struggle to compete with the cost of imports.

HB284 will help Hawai'i's kalo farmers by exempting them from general excise tax.

Providing financial incentives for kalo farmers is an important step towards supporting Indigenous food ways, farming, and food security for Hawai'i. Supporting kalo farming and farmers will also help keep traditional Native Hawaiian cultural practices alive.

Kalo farmers need and deserve support to ensure kalo 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.

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

Thank you for your consideration.

Mahalo,

Nadezna Ortega

HB-284

Submitted on: 2/1/2023 9:25:19 AM

Testimony for AGR on 2/1/2023 9:45:00 AM

| Submitted By | Organization | Testifier Position | Testify |
|---------------------|---------------------|---------------------------|------------------------|
| Bonnie Marsh | Individual | Support | Written Testimony Only |

Comments:

Vote yes on this bill and restore dignity to the Hawaiian farmers as they grow the sacred Kalo.

Dr. Bonnie Marsh

HB-284

Submitted on: 2/1/2023 9:34:45 AM

Testimony for AGR on 2/1/2023 9:45:00 AM

| Submitted By | Organization | Testifier Position | Testify |
|---------------------|---------------------|---------------------------|---------------------------|
| carol lee kamekona | Individual | Support | Written Testimony Only |

Comments:

I support our kalo farmers.

HB-284

Submitted on: 2/1/2023 11:01:31 AM

Testimony for AGR on 2/1/2023 9:45:00 AM

| Submitted By | Organization | Testifier Position | Testify |
|---------------------|---------------------|---------------------------|------------------------|
| Megan Fox | Malama Kaua'i | Support | Written Testimony Only |

Comments:

All local food production and sale should be tax exempt if we want to move towards food security.

HB-284

Submitted on: 2/1/2023 11:09:46 AM

Testimony for AGR on 2/1/2023 9:45:00 AM

| Submitted By | Organization | Testifier Position | Testify |
|---------------------|---------------------|---------------------------|------------------------|
| Pam Murphy | Individual | Support | Written Testimony Only |

Comments:

Aloha,

Our kalo farmers face a myriad of challenges from the high cost of land in Hawaii to increasingly unpredictable weather conditions due to climate change. Most local farmers struggle to compete with the cost of imports.

HB284 will help Hawai'i's kalo farmers by exempting them from the general excise tax.

Providing financial incentives for kalo farmers is an important step towards supporting Indigenous foodways, farming, and food security for Hawai'i. Supporting kalo farming and farmers will also help keep traditional Native Hawaiian cultural practices alive.

Kalo farmers need and deserve support to ensure kalo 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.

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

Thank you for your consideration.

Mahalo,

Pam Murphy, Kilauea, HI

HB-284

Submitted on: 2/1/2023 11:19:30 AM

Testimony for AGR on 2/1/2023 9:45:00 AM

| Submitted By | Organization | Testifier Position | Testify |
|---------------------|---------------------|---------------------------|------------------------|
| Marisa Tottori | Individual | Support | Written Testimony Only |

Comments:

Aloha,

Understanding the deep cultural value and genealogical tie to kalo for Native Hawaiians, I believe the role of modern kalo farmers is essential to preserving cultural identity and improving state prosperity. It is known that farming has its economic and financial hurdles that hinder the amount of margin farmers are able to attain that may make the profession unappealing or financially infeasible for current/future kalo farmers. Passage of HB 284, will help to improve the bottom line/net margin for farmers who sell their harvest to community, restaurants, wholesalers, processors etc. and could incentivize others to plant more kalo as a result. Mahalo for your time and consideration.

Mahalo nui Loa,

Marisa Tottori