

**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**

**MONDAY, FEBRUARY 13, 2023**  
**2:20 P.M.**  
**CONFERENCE ROOM 312 AND VIDEO CONFERENCING**

**HOUSE BILL NO. 311**  
**RELATING TO KALO FARMING**

Chairperson Gates and Members of the Committee:

Thank you for the opportunity to testify on House Bill 311 which amends Chapter 237 and establishes an exemption from state general excise tax (GET) for certain purchases related to kalo farming operations. The Department supports this measure and offers the following comments.

The Department acknowledges the need to reduce the tax burden on local farmers and this measure provides a GET exemption on the gross proceeds arising from the sale of machinery, fuel, chemicals, seed, and huli to a qualified farmer and directly related to the qualified farmer's kalo farming operations. The Department respectfully suggests that the benefit conferred by this measure be extended to all farmers since the positive impact of easing tax burdens affects all farmers equally. Should this measure be adopted as is, the Department respectfully requests striking out "animals, or feed" on page 3, line 5, since kalo farming precludes the raising of animals for food safety reasons.



The Department appreciates all efforts to lower the cost of production facing qualified farming operations across the state 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.

JOSH GREEN M.D.  
GOVERNOR

SYLVIA LUKE  
LT. GOVERNOR



STATE OF HAWAII  
**DEPARTMENT OF TAXATION**

Ka 'Oihana 'Auhau  
P.O. BOX 259

HONOLULU, HAWAII 96809  
PHONE NO: (808) 587-1540  
FAX NO: (808) 587-1560

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. 311, Relating to Kalo Farming

**BEFORE THE:**

House Committee on Agriculture & Food Systems

**DATE:** Monday, February 13, 2023

**TIME:** 2:20 p.m.

**LOCATION:** State Capitol, Room 312

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

The Department of Taxation ("Department") offers the following comments regarding H.B. 311 for your consideration.

H.B. 311 establishes a general excise tax exemption within section 237, Hawaii Revised Statutes, (HRS), for the gross proceeds from the sale of machinery, fuel, chemicals, seed, huli, animals, or feed to a "qualified farmer" when directly related to the qualified farmer's kalo farming operations. "Qualified farmer" is defined to mean a farmer who had an annual gross income of at least \$10,000 in the prior year, or an average of \$10,000 over the three prior years from kalo farming operations. The bill is effective for taxable years beginning after December 31, 2023.

The Department notes that this bill will require the taxpayer (seller) to maintain records verifying that the purchaser meets the \$10,000 income threshold and that the purchased item is directly related to the purchaser's kalo farming operations. To assist with enforcement of these requirements, the Department suggests adding a provision that: (1) the Department may require the seller to obtain a certificate from the purchaser certifying that the purchaser is a qualified farmer and that the purchase is directly related to the purchaser's kalo farming operations; (2) that the purchaser shall be obligated to pay to the seller the amount of tax imposed if the exemption is disallowed; and (3) the absence of a certificate shall give rise to a presumption that the sale does not qualify for the exemption.

Department of Taxation Testimony  
H.B. 311  
February 13, 2023  
Page 2 of 2

The Department suggests that the effective date of the bill be amended to January 1, 2024 in lieu of making the bill applicable to taxable years beginning after December 31, 2023. This will provide all taxpayers the ability to claim the exemption beginning on the same date. The Department further notes 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. 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 testimony on this measure.



**HB311**  
**RELATING TO KALO FARMING**  
House Committee on Agriculture & Food Systems

February 1, 2023

9:45 AM

Room 325

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The Office of Hawaiian Affairs (OHA) offers **COMMENTS** on HB284, which would establish a GET exemption on the gross proceeds arising from the sale of certain farm-related items to qualified farmers in direct relation to their kalo farming operations. **OHA would offer its support for this measure if not for the proposed income requirements, which have served as a significant and debilitating hurdle to Native Hawaiian mahi‘ai kalo (kalo farmers). OHA asks the Legislature to amend this measure, lowering the ‘qualified farmer’ income requirement to at least \$5,000.**

In a 2010 Legislative Report by the Taro Security and Purity Task Force (“Task Force”), one of the recommendations for increasing kalo land viability and encouraging kalo farming was to create State programmatic incentives that do not disfranchise farmers based on size of operations, income, education, and location.<sup>1</sup> The Task Force was very clear in its message that kalo farmers “donate a high percentage of their ‘income’ and resources in the form of fresh produce, labor, equipment use and time to charity,”<sup>2</sup> which are not included in farm income calculations. Small commercial kalo farmers are legitimate farmers and a great many of them would consider themselves very fortunate to have an annual farm income of \$10,000 or more. According to the 2017 Census of Agriculture for Honolulu County, 53% of farms (approximately 371 farms) have an income less than \$9,999.<sup>3</sup> Furthermore, according to the State of Hawai‘i Department of Agriculture, the total market value of annual kalo sales, if distributed equally among the total number of wholesalers, would amount to roughly \$1,302 in sales per year, per wholesaler.<sup>4</sup>

**If the purpose of this measure is to help struggling kalo farmers and to incentive the next generation of would-be kalo farmers, then the income requirements embedded in this measure would defeat that very purpose.** The underlying policy of this measure is to incentivize kalo production through encouraging kalo farming, emphasizing that “there has been a decline in the number of kalo farmers and kalo sales” due, in part, “to low returns for these farmers.” At the same time, this measure imposes a minimum annual income requirement connected to kalo

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<sup>1</sup> Taro Security and Purity Task Force, 2010 Legislative Report, Dec. 2009, p.35.

<sup>2</sup> Id. at 22.

<sup>3</sup> 2017 Census of Agriculture, Honolulu County, Hawaii, available at [https://www.nass.usda.gov/Publications/AgCensus/2017/Online\\_Resources/County\\_Profiles/Hawaii/cp15003.pdf](https://www.nass.usda.gov/Publications/AgCensus/2017/Online_Resources/County_Profiles/Hawaii/cp15003.pdf).

<sup>4</sup> State of Hawai‘i Department of Agriculture, Market Analysis and News Branch, Taro Statistics 2021.



**HB311**  
**RELATING TO KALO FARMING**  
House Committee on Agriculture & Food Systems

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farming operations of \$10,000, a significant hurdle for a great many struggling kalo farmers to surmount.

As the principal public agency in the State responsible for the performance, development and coordination of programs and activities relating to Native Hawaiians,<sup>5</sup> OHA wishes to emphasize that it maintains a critical interest in expanding mahi'ai kalo as well as elevating the socio-economic status of mahi'ai. Native Hawaiian access to incentives, like the GET exemption proposed in this measure, is very important to the perpetuation of mahi'ai kalo, whether or not for commercial purposes, especially when combined with instruments that are employed to address inequities and disparities faced by Native Hawaiian farmers, such as access to affordable agricultural lands for farm ownership and habitation and access to funding for farm ownership and operations.

OHA appreciates this opportunity to offer comments on HB311 and asks the Legislature to consider our mana'o to make the benefits of this instrument more accessible to the farmers who truly need them. Mahalo nui loa.

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<sup>5</sup> Haw. Rev. Stat. § 10-3(3).



**House Committee on Agriculture & Food Systems**

**Hawai'i Alliance for Progressive Action (HAPA) Supports: HB311**

Monday, February 13, 2023 2:20 p.m. Conference Room 312

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

HAPA supports HB311 which establishes a GET exemption for the gross proceeds from the sale of machinery, fuel, chemicals, seed, huli, animals, or feed to a qualified farmer and directly related to the qualified farmer's kalo farming operations.

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.

HB311 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.

Please support HB311.

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-311**

Submitted on: 2/12/2023 10:37:44 AM

Testimony for AGR on 2/13/2023 2:20:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Leanne Kami	Kohana Family Farms	Support	Written Testimony Only

Comments:

Chair Cedric Gates

House Committee on Agriculture and Food Systems

House Bill No. 311 -- Relating to Agriculture

Hearing date: Monday, February 13, 2023

Hearing time: 2:20 P.M.

Hearing location: Conference Room 312 State Capitol 415 South Beretania Street

**IN STRONG SUPPORT**

Dear Chair Gates, Vice Chair Kahaloa, and members of the committee,

Aloha kākou, my name is Leanne Kami. I was born and raised in Pāhoā on Hawai‘i island and now work in Hilo as a strategy consultant for Kamehameha Schools, focused on sustainable food system development in Hawai‘i. I also own and manage Kohana Family Farms, a small organic farm in Pana‘ewa. I am writing this letter as a farmer and member of the Hawai‘i Farmers Union United and the Hawai‘i Farm Bureau Federation.

I strongly support HB311, which establishes a GET exemption for the gross proceeds from selling machinery, fuel, chemicals, seed, huli, animals, or feed to a qualified farmer and directly related to the qualified farmer's kalo farming operations.

Many states provide similar exemptions on the sale of ag machinery and other agricultural inputs, but Hawai‘i only provides an exemption for fuel. Hawai‘i farmers are already disadvantaged due to the high cost of imported inputs. Establishing an exemption for machinery, chemicals, seed, huli, animals, and feed can help farmers struggling with narrowing profit margins.



Kalo has been a culturally significant, highly nutritious staple crop in Hawai'i for centuries but production has dwindled in recent years. A tax exemption for Hawaii farmers can also help spur economic growth and provide economic incentives to encourage more farmers to grow kalo.

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

Mahalo,

Leanne Kami

Kohana Family Farms

[Leanneokamoto@hotmail.com](mailto:Leanneokamoto@hotmail.com)

126 Awa Street, Hilo HI 96720



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)

February 13, 2023

HEARING BEFORE THE  
HOUSE COMMITTEE ON AGRICULTURE & FOOD SYSTEMS

**TESTIMONY ON HB 311**  
RELATING TO KALO FARMING

Conference Room 312 & Videoconference  
2:20 PM

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 311**, which establishes a GET exemption for the gross proceeds from the sale of machinery, fuel, chemicals, seed, huli, animals, or feed to a qualified farmer and directly related to the qualified farmer's kalo farming operations.

The Hawai'i Farm Bureau recognizes kalo's importance in Hawai'i's cultural identity and role in local food security. This measure is aimed to assist kalo farmers in their efforts to increase their production and viability. We support this effort to improve the kalo 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 SB 1499, which is an investment in Hawai'i's kalo farmers.

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



# Food+ Policy Internship 2023

[food@purplemaia.org](mailto:food@purplemaia.org)

February 12, 2023

To: Chair Gates, Vice Chair Kahaloe, and the House Committee on Agriculture and Food Systems

Subject: **HB311**, Relating to Kalo Farming

Food+ Policy strongly supports HB311.

State governments around the nation choose to subsidize, incentivize and support the kinds of agriculture that are most important to them economically and as a society.

It is hard to overstate how important the farming of kalo is in Hawai'i:

- It upholds Hawaiian culture, biocultural systems, liveways, and health
- It produces a complex carbohydrate staple crop that counters our food import dependence
- It is good for Hawaiian ecosystems that depend on wetland taro production to filter water, recharge the aquifer, and provide habitat for native species

We should be doing everything we can do to support our kalo farmers, and HB311 contributes to that by eliminating GET for kalo farmers making purchases to support their farms.

We humbly ask for the support of passing HB311.

Mahalo,  
Kelsey Amos & the Food+ Policy Team  
#fixourfoodsystem

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**The Food+ Policy internship** develops student advocates who learn work skills while increasing civic engagement to become emerging leaders. We focus on good food systems policy because we see the importance and potential of the food system in combating climate change and increasing the health, equity, and resiliency of Hawai'i communities.

In 2023, the cohort of interns are undergraduate and graduate students from throughout the UH System. They are a mix of traditional and nontraditional students, including parents and veterans, who have backgrounds in education, farming, public health, nutrition, and Hawaiian culture.

# TAX FOUNDATION OF HAWAII

126 Queen Street, Suite 305

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: GENERAL EXCISE, Exemption for Kalo Farming Operations

BILL NUMBER: HB 311

INTRODUCED BY: GATES, COCHRAN, HOLT, HUSSEY-BURDICK, KAHALOA, KILA, LAMOSAO, MARTEN, NISHIMOTO, PERRUSO, TODD

EXECUTIVE SUMMARY: Establishes a GET exemption for the gross proceeds from the sale of machinery, fuel, chemicals, seed, huli, animals, or feed to a qualified farmer and directly related to the qualified farmer's kalo farming operations.

SYNOPSIS: Adds a new section to chapter 237, HRS, that would exempt from the GET all of the gross proceeds arising from the sale of machinery, fuel, chemicals, seed, huli, animals, or feed to a qualified farmer and directly related to the qualified farmer's kalo farming operations.

Defines a qualified farmer as a person who conducts kalo farming operations in the State and has: (1) An annual gross income for the preceding income tax year of \$10,000 or more from kalo farming operations; or (2) An average annual gross income for the three preceding income tax years of \$10,000 or more from kalo farming operations.

EFFECTIVE DATE: Taxable years beginning after December 31, 2023.

STAFF COMMENTS: First, a question. The exemption applies to animals and feed. What kind of animals and feed would be directly related to kalo farming operations? We have difficulty buying this one.

This measure proposes incentives under the income tax and 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 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 industry, then an appropriation of funds is far more accountable as taxpayers will then know who receives the subsidy, how much is being spent and then they can judge whether or not this is an appropriate use of state taxpayer dollars.

Digested: 2/12/2023



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Kona, Hawai'i

Fawn Helekahi-Burns  
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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 supports HB311.**

In Hawaii, small-scale agricultural operations are especially feeling the squeeze from rising costs, making an exemption like this essential. However, while traditional small farmers face higher costs, large-scale Commercial Ag operations are often the only ones able to benefit from tax exemptions. This bill would bring some relief to our kalo farmers by exempting the purchase of essential supplies used in farming operations. These are materials that may be difficult to track and would not be subject to taxation. This exemption would make farming more affordable and viable as a profession. This bill would bring much needed relief to local farming communities.

Mahalo for the opportunity to testify.

Kaipo Kekona, President HFUU/HFUF

**HB-311**

Submitted on: 2/10/2023 6:07:24 PM

Testimony for AGR on 2/13/2023 2:20:00 PM

Submitted By	Organization	Testifier Position	Testify
Dana Keawe	Individual	Comments	Written Testimony Only

Comments:

I support HB311 with reservations.

Comments:

I **do not** support toxic pesticides or non organic chemicals/fertilizers.

All Kalo farmers should be qualified & able to claim exemptions, not just large farming operations.

I do support JADAM methods of producing locally sourced organic pesticides which biodegrade into organic fertilizers & JADAM methods to produce locally made and sourced organic fertilizers which restore contaminated soils to certified organic standards.

DOA/Agriculture needs to shift away from toxic chemicals, fertilizers and pesticides and embrace both KNF & JADAM methods for producing organic locally sourced and produced fertilizers and organic pesticides.

*HB311 states and i do not support this part of the bill;*

*“Qualified farmer” means a person who conducts kalo farming*

*15 operations in the State and has:*

*16 (1) An annual gross income for the preceding income tax*

*17 year of \$10,000 or more from kalo farming operations;*

*18 or*

*19 (2) An average annual gross income for the three preceding*

*20 income tax years of \$10,000 or more from kalo farming*

*21 operations.”*

Me ke Aloha 'Āina,

Dana Keawe

**HB-311**

Submitted on: 2/10/2023 6:16:20 PM

Testimony for AGR on 2/13/2023 2:20:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Evern Williams	Individual	Support	Written Testimony Only

Comments:

Please support economic growth and incentives for Kalo farmers in Hawaii.

**HB-311**

Submitted on: 2/10/2023 7:06:18 PM

Testimony for AGR on 2/13/2023 2:20:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Noa LIncoln	Individual	Support	Written Testimony Only

Comments:

I support HB311



**HB-311**

Submitted on: 2/10/2023 9:23:37 PM

Testimony for AGR on 2/13/2023 2:20:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Sunny Savage	Individual	Support	Written Testimony Only

Comments:

In strong support!

**HB-311**

Submitted on: 2/11/2023 5:50:07 AM

Testimony for AGR on 2/13/2023 2:20:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Jason Shon	Individual	Support	Written Testimony Only

Comments:

I support this effort to incentivize kalo production in Hawaii.

**HB-311**

Submitted on: 2/11/2023 10:45:13 AM

Testimony for AGR on 2/13/2023 2:20:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Regina Gregory	Individual	Support	Written Testimony Only

Comments:

support

**HB-311**

Submitted on: 2/11/2023 9:11:36 PM

Testimony for AGR on 2/13/2023 2:20:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Elizabeth Hansen	Individual	Support	Written Testimony Only

Comments:

Aloha, please support this bill.

Kalo farming is a practice that has been *integral to the Hawaiian islands for centuries* and has provided an abundance of food and ecological health. Providing a tax exemption for Hawaii farmers can help spur economic growth and provide economic incentives for existing and new kalo farmers.

Mahalo for your consideration and your mālama of our ‘āina!

Elizabeth Hansen, Hakalau HI 96710

**HB-311**

Submitted on: 2/11/2023 9:31:47 PM

Testimony for AGR on 2/13/2023 2:20:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Rodger Hansen	Individual	Support	Written Testimony Only

Comments:

Aloha, please support this bill.

Kalo farming is a practice that has been *integral to the Hawaiian islands for centuries* and has provided an abundance of food and ecological health. Providing a tax exemption for Hawaii farmers can help spur economic growth and provide economic incentives for existing and new kalo farmers.

Mahalo for your consideration and your mālama of our ‘āina!

Rodger Hansen, Hakalau HI 96710

**HB-311**

Submitted on: 2/12/2023 12:49:15 PM

Testimony for AGR on 2/13/2023 2:20:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Kaiea Medeiros	Individual	Support	Written Testimony Only

Comments:

Kalo is the most crop that we must perpetuate, protect, and produce. It's the most food secure crop that can sustainably and regeneratively that can be grown in Hawai'i. We need more financial and legal incentives so that we can produce enough Kalo to feed kānaka āpau, all people. It's the complex carbohydrate that is needed to sustain and feed every cell in our bodies that also has the richest history and tradition here in Hawai'i. Kalo farmers need to be legislated, financially, economically cared for, subsidized, and incentivized so that they can continue to produce the crop that is literally required for life.

**HB-311**

Submitted on: 2/12/2023 1:49:57 PM

Testimony for AGR on 2/13/2023 2:20:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Robert Bence	Individual	Support	Remotely Via Zoom

Comments:

Aloha

In strong support the GE adds up on the inputs especially as the state regains the growth of this vital staple.

Mahalo

**HB-311**

Submitted on: 2/12/2023 7:37:41 PM

Testimony for AGR on 2/13/2023 2:20:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Will Caron	Individual	Support	Written Testimony Only

Comments:

Please support HB311.



**HB-311**

Submitted on: 2/13/2023 10:47:04 AM

Testimony for AGR on 2/13/2023 2:20:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Nanea Lo	Individual	Support	Written Testimony Only

Comments:

Hello,

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.

HB311 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.

Please support HB311.

Thank you for your consideration,

Nanea Lo, Mō'ili'ili