

DAVID Y. IGE  
GOVERNOR



CRAIG K. HIRAI  
DIRECTOR

GLORIA CHANG  
DEPUTY DIRECTOR

EMPLOYEES' RETIREMENT SYSTEM  
HAWAII EMPLOYER-UNION HEALTH BENEFITS TRUST FUND  
OFFICE OF THE PUBLIC DEFENDER

**STATE OF HAWAII**  
**DEPARTMENT OF BUDGET AND FINANCE**  
P.O. BOX 150  
HONOLULU, HAWAII 96810-0150

ADMINISTRATIVE AND RESEARCH OFFICE  
BUDGET, PROGRAM PLANNING AND  
MANAGEMENT DIVISION  
FINANCIAL ADMINISTRATION DIVISION  
OFFICE OF FEDERAL AWARDS MANAGEMENT (OFAM)

**WRITTEN ONLY**  
TESTIMONY BY CRAIG K. HIRAI  
DIRECTOR, DEPARTMENT OF BUDGET AND FINANCE  
TO THE HOUSE COMMITTEE ON ECONOMIC DEVELOPMENT  
ON  
SENATE BILL NO. 2478, S.D. 2

**March 15, 2022**  
**10:30 a.m.**  
**Room 325 and Videoconference**

RELATING TO TAXATION

The Department of Budget and Finance (B&F) offers comments on this bill.

Senate Bill No. 2478, S.D. 2, adds a new section to Chapter 235, HRS, that reinstates the Renewable Fuels Production Tax Credit (RFPTC) which was originally repealed on December 31, 2021. For each taxpayer that produces renewable fuels, the RFPTC would be equal to an unspecified amount of cents per 76,000 British thermal units (BTU) per calendar year up to an unspecified annual limit over a ten-year period, provided that the taxpayer's production of renewable fuels is not less than 2,500,000,000 BTUs per calendar year. This measure also allows for taxpayers claiming the RFPTC to receive a refund for excess credit amounts if the taxpayer agrees to reduce the eligible tax credit amount by 30%.

B&F notes that the federal American Rescue Plan (ARP) Act restricts states from using ARP Coronavirus State Fiscal Recovery Funds (CSFRF) to directly or indirectly offset a reduction in net tax revenue resulting from a change in law, regulation, or administrative interpretation beginning on March 3, 2021, through the last day of the fiscal year in which the CSFRF have been spent. If a state cuts taxes during this

period, it must demonstrate how it paid for the tax cuts from sources other than the CSFRF, such as:

- By enacting policies to raise other sources of revenue;
- By cutting spending; or
- Through higher revenue due to economic growth.

If the CSFRF provided have been used to offset tax cuts, the amount used for this purpose must be repaid to the U.S. Treasury.

The U.S. Department of Treasury has issued rules governing how this restriction is to be administered. B&F will be working with the money committees of the Legislature to ensure that the State of Hawai'i complies with this ARP restriction.

Thank you for your consideration of our comments.

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 Nicole E. Lowen, Chair;  
The Honorable Lisa Marten, Vice Chair;  
and Members of the House Committee on Energy & Environmental Protection

The Honorable Sean Quinlan, Chair;  
The Honorable Daniel Holt, Vice Chair;  
and Members of the House Committee on Economic Development

From: Isaac W. Choy, Director  
Department of Taxation

Date: Tuesday, March 15, 2022

Time: 10:30 A.M.

Place: Via Video Conference, State Capitol

**Re: S.B. 2478, S.D. 2, Relating to Taxation**

The Department of Taxation (Department) appreciates the intent of S.B. 2478, S.D. 2, but has several concerns and offers the following comments for the committee's consideration.

S.B. 2478, S.D. 2, reinstates the Renewable Fuels Production Tax Credit (RFPTC), which expired on December 31, 2021. The proposed credit is similar to the previous RFPTC and is equal to an unspecified number of cents per seventy-six thousand British thermal units of renewable fuels sold for distribution in Hawaii, up to an unspecified dollar cap, provided that the taxpayer's production of renewable fuels is not less than two billion five hundred million British thermal units of renewable fuels per calendar year.

The Hawaii State Energy Office (HSEO), within the Department of Business, Economic Development, and Tourism (DBEDT) is responsible for certifying the credit and for administering the credit's aggregate cap, which is unspecified. Taxpayers must provide written notice to the Department and to the HSEO of their intention to begin production of renewable fuels prior to production of any renewable fuels in a calendar year. The measure has a defective effective date of July 1, 2050 and otherwise applies to taxable years beginning after December 31, 2021.

In contrast to the previous RFPTC, this proposed credit has ten-year credit period rather than a five-year credit period. Additionally, the proposed credit provides an election to make the credit refundable if the taxpayer agrees to a 30 percent reduction of the credit.

First, the Department has several concerns regarding the election to make the credit refundable. The Department notes that previous versions of this bill proposed a straightforward reenactment of the prior version of the credit; however, this measure was amended to provide a refundability option. Various testifiers stated that an option to make the credit refundable would increase investment as some taxpayers may not have Hawaii income tax liability to offset with a nonrefundable credit. Despite this justification, the Department questions the need for the refundability option. The carryover of unused portions of the credit can be used in perpetuity so that the full value of the credit will be available even as a nonrefundable credit. The Department recommends the option for refundability of the credit be deleted.

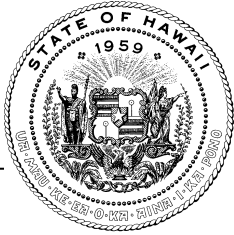
Furthermore, the refundability language mirrors that in the Renewable Energy Technology Income Tax Credit (RETITC) and therefore provides exceptions to the thirty percent reduction for individual taxpayers with adjusted gross incomes (AGI) below certain thresholds or whose income is exempt under section 235-7(a)(2) or (3), Hawaii Revised Statutes (HRS). The Department notes that this exception is appropriate for the RETITC because that credit is regularly generated and claimed by ordinary homeowners. The RFPTC, on the other hand, is a business credit that is unlikely to be claimed by ordinary homeowners, and even less likely to be claimed by a taxpayer with AGI below the given thresholds. Thus, the only taxpayers likely to use this provision are those with significant retirement income that is exempted under section 235-7(a)(2) or (3), HRS. As such, the Department questions the need for a carveout to the thirty percent reduction for this narrow category of taxpayers and strongly suggests the deletion of this provision.

If this carveout is not deleted, in the alternative, the Department suggests that carveout be based on federal AGI rather than Hawaii AGI. As currently written, the carveout would be based on Hawaii AGI. It is not appropriate to use Hawaii AGI for this proposed credit because non-Hawaii taxpayers who invest are unlikely to have any Hawaii-sourced income. In these situations, the investors would not have to take the 30 percent reduction because their Hawaii AGI would be zero.

Second, the Department notes that the measure was amended to include the Department's suggested language to prevent taxpayers from circumventing the ten-year credit period by forming a new entity. The Department appreciates this change and requests that it remain intact.

Finally, the previous Committee also inserted blank amounts for calculation of the credit, the per taxpayer cap, and the aggregate cap, and added wastewater to the list of sources from which renewable fuels may be generated or produced. The Department defers to the HSEO and DBEDT on the merits of the inclusion of wastewater and its ability to certify the credit, but requests that third-party certification and administration of the aggregate cap remain intact. The Department does not have the subject-matter expertise necessary to certify this credit.

Thank you for the opportunity to testify on this measure.



# HAWAII STATE ENERGY OFFICE STATE OF HAWAII

DAVID Y. IGE  
GOVERNOR

SCOTT J. GLENN  
CHIEF ENERGY OFFICER

235 South Beretania Street, 5th Floor, Honolulu, Hawaii 96813  
Mailing Address: P.O. Box 2359, Honolulu, Hawaii 96804

Telephone:  
Web:

(808) 587-3807  
energy.hawaii.gov

Testimony of  
**SCOTT J. GLENN, Chief Energy Officer**

before the  
**HOUSE COMMITTEES ON  
ENERGY AND ENVIRONMENTAL PROTECTION  
AND  
ECONOMIC DEVELOPMENT**

Tuesday, March 15, 2022  
10:30 AM  
State Capitol, Conference Room 325 & Videoconference

**SUPPORT  
SB 2478, SD2  
RELATING TO TAXATION.**

Chairs Lowen and Quinlan, Vice Chairs Marten and Holt, and Members of the Committees, the Hawai'i State Energy Office (HSEO) supports SB 2478, SD2, which reinstates the renewable fuels production tax credit.

Renewable fuels provide local jobs and economic benefits in both the energy and agricultural sectors and can also provide value-added products including food and cosmetics, among others that support economic diversification for Hawaii. HSEO managed the certification of the previous renewable fuels production tax credit.<sup>1</sup>

SB 2478, SD2, is structured similarly to the previous statute, and importantly includes provisions for the taxpayer to provide an independent third-party certified statement, establishes deadlines for steps in the certification process, and establishes an approach in case the cap is exceeded in any given year.

---

<sup>1</sup> The renewable fuels production tax credit, HRS 235-110.31, effective for the five year period between January 1, 2017 and December 31, 2021, was established by [Act 202, session Laws of Hawai'i 2016](#), amended by [Act 142, Session Laws of Hawaii 2017](#) and further amended by [Act 143, Session Laws of Hawai'i 2018](#).

SB 2478, SD2 also inserts language to ensure that each taxpayer shall not be eligible for more than a single ten-year credit period.<sup>2</sup>

HSEO defers to the appropriate agencies on matters relating to tax administration and budget concerns.

HSEO's testimony is guided by its mission to promote energy efficiency, renewable energy, and clean transportation to help achieve a resilient, clean energy, decarbonized economy.

Thank you for the opportunity to testify.

---

<sup>2</sup> HSEO notes that beginning on page 2, line 13, the bill refers to a "ten-year credit period" but the definition of "credit period" beginning on page 10, line 12 refers to "beginning from the first taxable year in which a taxpayer begins renewable fuels production." This may be interpreted to reduce the number of years a taxpayer would be eligible for this credit if fuel production started prior to enactment of this measure, whether or not this credit or the previous credit had been claimed. A definition that referred to "beginning from the first taxable year in which a taxpayer receives a credit under this Act" may be one method to include existing fuel producers, if it is the Legislature's intent to do so, as the credit would be tied to this Act. A statement of legislative intent regarding eligibility would facilitate credit administration.

**SB-2478-SD-2**

Submitted on: 3/13/2022 8:40:11 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
brandon	ILWU Local 142, Hawaii Longshore Division.	Support	Remotely Via Zoom

Comments:

For the purpose of achieving greater energy security for Hawaii, the ILWU L-142 and Hawaii Longshore Division STRONGLY SUPPORTs the purpose of this act SB2478 SD2, to reinstate the renewable fuels production tax credit.

Mahalo for hearing SB2478 SD2 and mahalo for giving the people of Hawaii a platform to share our thoughts.

Aloha

Brandon Wolff.

ILWU Hawaii Representative.

March 15, 2022

Hawaii House  
House Committee on Energy & Environmental Protection  
House Committee on Committee on Economic Development  
Hawaii State Capitol  
415 South Beretania St.  
Honolulu, HI 96813

**RE: Hawaii Senate Bill 2478, SD2 – Renewable fuels production tax credit**

Dear Chair Lowen, Chair Quinlan, Vice Chair Marten, Vice Chair Holt and Members of the Committees:

The Pet Food Institute (PFI) appreciates the opportunity to provide comments regarding SB 2478, SD2.

Established in 1958, PFI is the trade association and the voice of U.S. cat and dog food and treat manufacturers. Our members account for the vast majority of pet food and treats made in the United States and feed 180 million pets in U.S. households. Our members operate under regulations issued by the U.S. Food and Drug Administration and enforced by both federal and state officials. This means dog and cat owners throughout the United States and around the world benefit from science-based regulations that provide the safest animal food supply available globally.

PFI recognizes and supports responsible efforts to address climate change and utilize additional energy sources that reduce carbon emissions. However, we have serious concerns that government incentives and mandates promoting renewable fuel growth have created unintended consequences in supply and demand for animal- and plant-based oils and fats.

Renewable fuel tax credits and mandates for biodiesel create an unfair government-driven market advantage to the energy sector and a disadvantage to companies purchasing ingredients for pet food. Tax credits that favor fuel production over food production create market distortions, producing one problem in a heavy-handed attempt to address another. While other industries reap tax credits for their commodities' use in renewable fuel, the feed industry bears the brunt of this disadvantaged domestic supply, facing significant burdens of cost and sourcing for these critical ingredients. Our members have seen notable input price increases we believe are attributable in large part to the competition for grains by both food and fuel producers.

Renewable fuel demand, particularly renewable diesel, has spiked the price for animal- and plant-based oils and fats to two times their current market value, thus drastically increasing the cost of critical ingredients that pet food makers source for the nutrition and palatability of cat and dog food. Pet food makers rely on the essential fatty acids, found in oils and fat, to formulate foods that deliver nutrients that perform key functions in dog and cat immune and visual systems, as well as supporting a healthy skin and coat. Our members' commitment to long and healthy lives for pets means that they rely on access to dozens of animal- and plant-based oil and fat ingredients. This access is threatened by



increased competition for animal protein by-products, grains and grain by-products as a result of tax incentives and mandates.

PFI's members report facing an unprecedented increase in the price of plant-origin ingredients, such as soybean oil, that we believe is attributable to the competition for grains from renewable fuel producers. Our members also reported dwindling access to these ingredients in 2021. While the U.S. historically was able to meet domestic soybean oil needs, our country alarmingly became a net importer of soybean oil in September and October of 2021, and food makers have been forced to import foreign soybean oil, which is more expensive due to heavy tariffs.

Left unchecked, these incentives and drivers for growth of demand for renewable fuels will continue to distort markets for food inputs, effectively making these critical pet food inputs inaccessible for many pet food makers and forcing companies to develop product formulations primarily based more on ingredient access than on ideal complete and balanced formulation considerations.

Now more than ever, it is important to people in the U.S. and around the world to find comfort and companionship with their pets. The human-animal bond is the documented occurrence of a positive connection established between you and your pet, that benefits both of you. In addition to providing companionship, numerous studies have documented the positive effects of the human-animal bond, which provides profound mental, social and physical health benefits for both owners and their companion animals. For example, studies indicate that sharing your life with a dog or cat can help reduce blood pressure and reduce levels of stress, and data indicate that animals can play a role in managing depression.

The last two years have been very challenging, and 2022 will continue to present significant sourcing challenges for pet food makers. Now is not the time to favor the energy sector and disadvantage the feed industry by increasing ingredient costs, risking supply shortages, and adding another layer of stress to pet food makers, pet parents and the pets they love. **PFI respectfully requests that the committee reject tax incentives for biodiesel fuels that use or include animal- and plant-based oils and fats that are historically used in human and pet food.**

On behalf of PFI members, whose nearly 25,000 employees in 32 states provide safe food for the 180 million pets across the U.S., we thank you for the opportunity to share our views.

Sincerely,



Savonne Caughey  
Senior Director of Advocacy and Government Relations  
Pet Food Institute

# TAX FOUNDATION OF HAWAII

126 Queen Street, Suite 305

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: INCOME, Renewable Fuels Production Tax Credit

BILL NUMBER: SB 2478 SD 2

INTRODUCED BY: Senate Committee on Ways and Means

EXECUTIVE SUMMARY: Reinstates the renewable fuels production tax credit. Our view is that a direct appropriation to buy or subsidize energy production would be far superior because (1) we know how much we are spending and (2) we know what we are buying.

SYNOPSIS: Adds a new section to HRS chapter 235 to establish a nonrefundable renewable fuels production tax credit. The credit shall be allowed to taxpayers producing qualifying renewable fuels provided the credit shall not be claimed for more than ten years beginning from the first taxable year in which a taxpayer begins renewable fuels production at a level of at least 2.5 billion British thermal units (BTU) of renewable fuels per calendar year.

The annual dollar amount of the credit shall be \_\_\_\_ per 76,000 BTUs of renewable fuels using the lower heating value sold for distribution in Hawaii; provided that the taxpayer's production of renewable fuels is not less than 2.5 billion BTUs of renewable fuels per year. Limits the amount of tax credit that may be claimed by a taxpayer to \$ \_\_\_\_ per taxable year. Each taxpayer, together with all of its related entities as determined under Internal Revenue Code section 267(b) and all business entities under common control, as determined under Internal Revenue Code sections 414(b), 414(c), and 1563(a), shall not be eligible for more than a single five-year credit period.

Allows a taxpayer to convert a nonrefundable production credit into a refundable one by giving up 30% of the credit amount. An individual may make the conversion without giving up anything if (1) all of the taxpayer's income is exempt from taxation under section 235-7(a)(2) or (3) (Social Security or pensions), or the taxpayer's adjusted gross income is \$20,000 or less (\$40,000 or less if married filing jointly).

Defines "renewable fuels" as fuels produced from renewable feedstocks provided that the fuels shall be sold as a fuel in Hawaii, and meet the relevant ASTM International specifications for the particular fuel or other industry specifications, including but not limited to: (1) methanol, ethanol, or other alcohols; (2) hydrogen; (3) biodiesel or renewable diesel; (4) biogas; (5) other biofuels; (6) renewable jet fuel or renewable gasoline; or (7) logs, wood chips, wood pellets, or wood bark.

Defines "renewable feedstocks" as (1) biomass crops and other renewable organic material, including but not limited to logs, wood chips, wood pellets, and wood bark; (2) agricultural residues; (3) oil crops, including but not limited to algae, canola, jatropha, palm, soybean, and sunflower; (4) sugar and starch crops, including but not limited to sugar cane and cassava; (5) other agricultural crops; (6) grease and waste cooking oil; (7) food wastes; (8) municipal solid

wastes and industrial wastes; (9) water, including wastewater; and (10) animal residues and wastes, to the extent that they can be used to generate energy.

Requires the department of business, economic development and tourism (DBEDT) to verify and certify each claim for the credit including the total amount of credit for each taxable year and the cumulative amount of tax credit during the credit period. The department shall issue a certificate to qualifying taxpayers who shall file the certificate with the department of taxation (DOTAX).

If in any year the annual amount of certified credits reaches \$\_\_\_\_\_ in the aggregate, DBEDT shall discontinue certifying credits and notify the department of taxation.

If the amount of credits exceeds the taxpayer's income tax liability, the excess of credit over liability may be used as a credit against the taxpayer's income tax liability in subsequent years until exhausted. All claims for a credit under this section shall be properly filed on or before the end of the twelfth month following the close of the taxable year for which the credit may be claimed. Failure to comply with the foregoing provision shall constitute a waiver of the right to claim the credit.

Prior to production of any qualifying renewable fuels for the year, the taxpayer is to provide written notice of the taxpayer's intention to begin production of qualifying renewable fuels to DOTAX and DBEDT with information on the taxpayer, facility location, facility production capacity, anticipated production start date, and the taxpayer's contact information. The taxpayer shall also provide written notice to the director of taxation and the director of DBEDT within 30 days following the start of production and include the production start date and expected renewable fuel production for the next year.

In each calendar year during the credit period, the taxpayer shall provide information to the director of DBEDT on the number of BTU of renewable fuels produced and sold during the previous calendar year, the type of fuels, feedstocks used for renewable fuels production, the number of employees of the facility and each employee's state of residency, and the projected number of BTU of renewable fuels production for the succeeding year.

In the case of a partnership, S corporation, estate, or trust, distribution and share of the tax credit for renewable fuels production shall be determined pursuant to section 704(b) (with respect to partner's distributive share) of the Internal Revenue Code.

Directs the director of DBEDT, following each year in which a credit under this section has been claimed, to submit a written report to the governor and legislature regarding the production and sale of renewable fuels. The report shall include the number, location, and production of renewable fuels production facilities in the State and outside the State that have claimed a credit under this section; the total number of British thermal units of renewable fuels, broken down by type of fuel, produced and sold during the previous year; and the projected number of BTU of renewable fuels production for the succeeding year.

Requires DOTAX to prepare the necessary forms to claim the credit, and DOTAX may require the taxpayer to furnish information to validate a claim for the credit, and may adopt rules necessary to effectuate the purpose of the law pursuant to chapter 91.

EFFECTIVE DATE: Effective July 1, 2050; Applies to taxable years beginning after December 31, 2021.

STAFF COMMENTS: Act 202, SLH 2016, enacted a renewable energy credit with a five-year life. The credit sunset on December 31, 2021. This bill revives the credit with some modifications. First, the bill requires an annual production of 2.5 billion BTU of renewable energy per year, while Act 202 required an annual production of 15 billion BTU. Next, the bill explicitly allows logs, wood chips, wood pellets, or wood bark to qualify as renewable fuels.

While the idea of providing a tax credit to encourage such activities may have been acceptable a few years ago when the economy was on a roll and advocates could point to credits like those to encourage construction and renovation activities, what lawmakers and administrators have learned in these past few years is that unbridled tax incentives, where there is no accountability or limits on how much in credits can be claimed, are irresponsible as the cost of these credits goes far beyond what was ever intended. Instead, lawmakers should encourage alternative energy production through the appropriation of a specific number of taxpayer dollars. The State could directly purchase energy or it could give a subsidy to developers. Then, lawmakers would have a better idea of what is being funded and hold the developers of these alternate forms of energy to a deliberate timetable or else lose the funds altogether. A direct appropriation would be preferable to the tax credit as it would: (1) provide some accountability for the taxpayers' funds being utilized to support this effort; and (2) not be a blank check.

As a technical matter, we suggest that some attention be paid to the provision that allows conversion of a nonrefundable credit to a refundable one. The provision as currently drafted allows nonresident partners in a partnership with little or no Hawaii source income (but perhaps with tons of income elsewhere) to make the election with no cost, while Hawaii resident partners presumably would have Hawaii source income and would need to give up 30% to make the credit refundable. We question whether that is what lawmakers intend.

Digested: 3/12/2022



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 15, 2022

HEARING BEFORE THE  
HOUSE COMMITTEE ON ENERGY & ENVIRONMENTAL PROTECTION  
HOUSE COMMITTEE ON ECONOMIC DEVELOPMENT

**TESTIMONY ON SB 2478, SD2**  
RELATING TO TAXATION

Conference Room 325 & Videoconference  
10:30 AM

Aloha Chairs Lowen and Quinlan, Vice-Chairs Marten and Holt, and Members of the Committees:

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 SB 2478, SD2**, which reinstates the renewable fuels production tax credit.

Renewable energy is important to the State's energy goals. Biofuels can play a critical role in helping Hawaii reach the goal of one hundred percent renewable energy by 2045, help to diversify Hawaii's economy and agricultural sector, reduce greenhouse gas emissions, and reduce our dependence on imported oil.

HFB supports the production of dedicated energy crops, crop residues, and agricultural wastes into economically and environmentally sustainable biofuels and value-added by-products such as livestock feed. A renewable fuels production tax credit is an important incentive for the production of renewable fuels and supports the state's clean energy and carbon reduction goals.

Thank you for this opportunity to testify on this important subject.



March 15, 2022

**TESTIMONY IN SUPORT OF SENATE BILL 2478, SD 2  
RELATING TO TAXATION**

House Committee on Energy & Environmental Protection  
The Honorable Nicole E. Lowen, Chair  
The Honorable Lisa Marten, Vice Chair

House Committee on Economic Development  
The Honorable Sean Quinlan, Chair  
The Honorable Daniel Holt, Vice Chair

Tuesday, March 15, 2022, 10:30 am

VIA VIDEOCONFERENCE  
Conference Room 325  
State Capitol  
415 South Beretania Street

Chairs Lowen and Quinlan, Vice Chairs Martin and Holt, and members of the Committees,

Thank you for the opportunity to submit testimony to express our **support** for SB 2478, SD 2, Relating to Taxation. My name is Eric Wright, President of Par Hawaii, and have responsibility of providing energy assurance for our state, now and into future.

As our state and company transition to renewable energy, we believe restoring tax credits for renewable energy production will be critical to supporting our state's clean energy goals.

We are intensely aware of Hawaii's vulnerability to global forces. The recent invasion of Ukraine and our subsequent decision to suspend crude oil purchases from Russia underscored our state's need for more energy self-sufficiency.

Currently, more than 80% of Hawaii's energy is dependent upon fossil fuels. We are responsible for importing crude oil and producing refined fuels that Hawaii residents and businesses need. However, we also recognize it is our responsibility to help with decarbonizing and reducing greenhouse gases in our state.

Par Hawaii is working with partners now to use our distribution assets to distribute biofuels and exploring ways to sequester carbon. Some of these projects are being funded in part by federal sources such as the U.S. Department of Agriculture grants and other projects will be financed with private capital in partnership with others. Restoring incentives for renewable energy production would help to round out the support necessary for us to use proven ways we can use our refining assets for large-scale, permanent renewable energy production.

This will allow Hawaii to have a diversified base of renewable energy options to improve our energy and economic resilience in the decades leading up to 2045 and beyond.

Mahalo for allowing Par Hawaii to share our perspectives on why we support SB 2489, SD 1.



To: The House Committee on Energy and Environmental Protection (EEP)  
and  
The House Committee on Economic Development (ECD)  
From: Sherry Pollack, Co-Founder, 350Hawaii.org  
Date: Tuesday, March 15, 2022, 10:30am

**In strong opposition to SB2478 SD2**

Aloha Chairs Lowen and Quinlan, Vice Chairs Marten and Holt, and members of the EEP and ECD committees,

I am Co-Founder of the Hawaii chapter of 350.org, the largest international organization dedicated to fighting climate change. 350Hawaii.org **opposes SB2478 SD2** that would reinstate the renewable fuels production tax credit, while defining “Renewable feedstocks” to explicitly include biomass crops that include logs, wood chips, and wood pellets.

350Hawaii supports and encourages the efforts of the legislature to incentivize our transition to truly clean, non-climate harming renewable energy. However, renewable fuels as currently defined would result in unintended negative consequences to our environment and climate.

Burning trees for energy is disastrous for the climate. It destroys forests, and puts out more carbon dioxide into the air than coal. The period for regrowth and making up that carbon debt can take many decades or more, time which we no longer have the luxury of wasting. We are in a climate crisis and must make scientifically sound choices that will reduce greenhouse gas emissions as soon as possible if we are to stay below 1.5 degrees Celsius rise. Now is not the time to promote technologies that increase greenhouse gases simply because they are not derived from fossil fuels.

Reinstating the renewable fuels production tax credit and thereby incentivizing burning wood products as an energy source will worsen the stability of the climate. SB2478 as written would undermine our progress towards 100% truly clean, renewable energy and take us in the wrong direction.

Unless logs, wood chips, and wood pellets are excluded from the definition of allowable biofuel, we urge you to **oppose** this ill-advised bill.

Mahalo for the opportunity to testify.

Sherry Pollack  
Co-Founder, 350Hawaii.org





40 Hobron Avenue  
Kahului, Hawaii 96732  
(808) 877-3144  
[www.biodiesel.com](http://www.biodiesel.com)

Hearing at 10:30am March 15, 2022

COMMENTS IN SUPPORT OF SB2478

Committee on Energy & Environmental Protection  
Committee on Economic Development

Chair Lowen and Chair Quinlan:

Pacific Biodiesel is in support of SB2478. This production tax credit gives a small but very important incentive to invest further in renewable fuel production in Hawaii.

Speaking for the liquid biofuels industry, it is well known that the cost to move from 70% to 100% renewables will be extremely expensive using any other technology besides biofuels. Biodiesel can cost effectively optimize battery sizing by providing firm renewable power, quickly dispatched at any time. Fast-start clean diesel engines – when fueled with clean, locally made biodiesel - are enabling higher penetration of intermittent PV and wind assets while maintaining grid stability. Biodiesel is a 100% renewable advanced biofuel and is a crucially important “firm power” source to back up other renewables on the grid. The further we move towards our goal of 100% renewable, the more critical these liquid biofuel sources will be. Yet building up the supply is a long process. We must accelerate implementation now to meet the needs later.

The first five years of this production tax credit was successful. The cost to the State was minimal relative to the benefit. We would like to see the timing extended to 10 years. Continuing this credit sends the correct signal for new investments in this area.

Mahalo,

A handwritten signature in black ink that reads "Robert O. King". The signature is written in a cursive style with a large, prominent "R" and "K".

Robert King, President  
Pacific Biodiesel Technologies, LLC



**Committee on Energy & Environmental Protection and  
Committee on Economic Development**

**Tuesday, March 15, 2022**

**10:30 AM**

**VIA Video Conference**

**Conference Room 325, Hawaii State Capitol**

**SB 2478 SD2**

Chair Lowen, Vice Chair Marten, and members of the committee,

Hawaii Gas **supports SB 2478 SD2**, which reinstates the renewable fuels production tax credit, and requests amendments below.

Hawaii Gas is a national leader in the production and distribution of renewable gas in a gas utility system and has committed to support the state's march towards carbon neutrality by 2045. Despite representing less than 1% of the greenhouse gases emitted into Hawaii's atmosphere, we agree that it's everyone's responsibility to do everything we can to make sure Hawaii meets that milestone.

Renewable feedstocks are key components to creating renewable natural gas, hydrogen, and other renewable biofuels, all of which are important fuel replacements for fossil fuels.

Tax incentives have proven to be an effective tool in encouraging the development of innovative new technologies, just as seen in the burgeoning solar and wind industry decades ago. These incentives also provide a method for ratepayers to be provided lowered costs for new technologies that are capital intensive and have not had time to mature and scale. Hawaii recognized the impact of this concept when it created a production tax credit six years ago, which unfortunately sunset on December 31, 2021. It was during this time that Hawaii Gas developed a unique project in partnership with the City and County of Honolulu to purchase gas emissions from the wastewater treatment process, which were being released into the atmosphere, and captured it to create renewable natural gas. This project was among the first in the country to inject that renewable gas into the pipeline. It provided a benefit equivalent to taking up to 400 cars off the road every year.

Reinstating this credit will be pivotal to generate more of these innovative clean energy alternatives.

We ask the committee to address the data privacy concerns posed by the current version. The information to be collected and compiled by the Hawaii State Energy Office is highly confidential, commercial proprietary competitive information that should not be made subject to public disclosure, as it would harm competition and deter producers from entering this



market, which would ultimately be harmful to consumers and would not be in the public interest.

Additionally, if the information is disclosed it will leave Hawaii defenseless to nefarious intent, and vulnerable to endangerment of energy and national security.

We ask the committee to consider these security risks and accept the following amendments:

Page 6, lines 3-7, strike

~~(g) Notwithstanding any other law to the contrary, the information collected and compiled by the Hawaii state energy office under subsections (c) and (d) for the purposes of the renewable fuels production tax credit shall be available for public inspection and dissemination subject to chapter 92F.~~

Page 8, lines 18-20, Page 9 lines 1-2, strike

~~Notwithstanding any other law to the contrary, the written notice described in this subsection, including taxpayer and facility information, shall be available for public inspection and dissemination subject to chapter 92F.~~

Page 9, lines 8-10, strike

~~Notwithstanding any other law to the contrary, the written notice described in this subsection shall be available for public inspection and dissemination subject to chapter 92F.~~

Page 9, after line 10, insert a subsection in alignment with Statutes on data privacy HRS 440J-3 and HRS 92F-13 as follows :

Notwithstanding any other provision in this section or any other law to the contrary, the information collected and compiled by the Hawaii state energy office under this section for the purposes of the renewable fuels production tax credit shall be kept confidential; provided that the Hawaii state energy office may make such information that is aggregated to prevent identification of a provider with the specific data furnished by that provider, available for public inspection and dissemination subject to chapter 92F and any applicable exceptions under section 94F-13, and further provided that:



- (1) The Hawaii state energy office shall be prohibited from:
  - a. Using the information furnished or obtained for any purpose other than the purposes for which it is supplied; and
  - b. Making any publication whereby the data furnished by any person can be identified.
- (2) The Hawaii state energy office shall:
  - a. Ensure the security and confidentiality of the information;
  - b. Protect against any anticipated threats or hazards to the security or integrity of the information; and
  - c. Protect against unauthorized access to or use of the information that could result in personal or competitive harm to individuals or providers.

Page 9 lines 16-18, amend

(1) The aggregate number and aggregate number of locations of renewable fuels production facilities in the State and outside the State that have claimed a credit under this section;

We appreciate the benefits this legislation will bring to allow Hawaii Gas to provide reliable and affordable energy to the people and businesses of Hawaii while sustaining our reliability and resiliency, so critical to Hawaii's infrastructure especially in times of natural disasters.

We request the committee to include these amendments and pass SB 2478 SD2 with amendments.

Thank you for the opportunity to testify.



Committee on Energy & Environmental Protection and  
Committee on Economic Development  
Tuesday, March 15, 2022, 10:30 AM  
Conference Room 325, Hawaii State Capitol and VIA Video Conference  
SB 2478 SD2

Chair Lowen, Chair Quinlan, Vice Chair Marten, Vice Chair Holt and members of the committees,

Hawaii Clean Power Alliance (HCPA) supports with recommended amendments to SB 2478 SD2, regarding a renewable fuels production tax credit.

Hawaii Clean Power Alliance is a nonprofit alliance organized to advance and sustain the development of clean energy in Hawaii. Our goal is to support the state's policy goal of 100 percent renewable energy by 2045. We advocate for utility-scale renewable energy, which is critical to meeting the state's clean energy and carbon reduction goals.

Tax credits have proven essential in building momentum and scale in the development and distribution of diverse renewable fuel sources. Grid stability is essential to resiliency, and it's clear that Hawaii's grid depends on a variety of sources - including solar, wind, and other fuels - to deliver that stability to ratepayers. These production tax credits provide incentives for the production of a diverse renewable fuel supply, which in turn brings more renewable energy and fuel options to our grid.

These types of renewable fuels can be used to transform the electric grid into a zero emissions grid, power zero emissions vehicles, and heavy equipment. This type of fuel is innovative but also costly as the market matures. Renewable fuels can spur innovation, economic development and many well-paying jobs.

As the committee considers the bill, we ask you consider amending the bill to require that any information on details that are production-specific such as location and amount of renewable fuel production be held confidential as a matter of national security and Hawaii's energy security. The Federal Energy Regulatory Commission (FERC), is an independent agency that regulates the interstate transmission of natural gas, oil, and electricity. Although Hawaii is not subject to interstate transmission regulation, the regulations governed by FERC prohibit disclosure of information of Critical Energy Electric Infrastructure (CEII) and the concept should be applied to Hawaii's critical infrastructure. Site specific public disclosure requirements by HSEO of the details on the production of renewable fuels such as location, amounts of fuel production, types and sources of feedstock and number of employees working on the fuel production provide a risk to Hawaii's energy security. This is information that is considered sensitive and CEII by FERC and a critical evaluation is necessary to maintain the security of Hawaii's energy systems taking into consideration what aspects of CEII could be adapted to Hawaii's specific needs.

For reference CEII is defined by FERC as follows<sup>1</sup>:

*“CEII is defined as information related to or proposed to critical electric infrastructure,*

- generated by or provided to the Commission or other Federal agency other than classified national security information,*
- that is designated as critical electric infrastructure information by the Commission or the Secretary of the Department of Energy pursuant to section 215A(d) of the Federal Power Act.*

*CEII is specific engineering, vulnerability, or detailed design information about proposed or existing critical infrastructure (physical or virtual) that:*

- 1. Relates details about the production, generation, transmission, or distribution of energy;*
- 2. Could be useful to a person planning an attack on critical infrastructure;*
- 3. Is exempt from mandatory disclosure under the Freedom of Information Act; and*
- 4. Gives strategic information beyond the location of the critical infrastructure.*

*Critical energy/electric infrastructure means a system or asset of the bulk-power system, (physical or virtual) the incapacity or destruction of which would negatively affect:*

- national security,*
- economic security,*
- public health or safety, or*
- any combination of such matters.”*

Additionally, privacy for the taxpayer must be held confidential and proprietary where the disclosure of that information would be detrimental to those entities and have the unintended consequence of negatively affecting the economic development of this valuable source of renewable energy due to the risk producers would perceive, outweighing the benefits of the tax credit.

We therefore recommend that provisions be inserted into this bill to protect the inadvertent disclosure of this critical infrastructure.

We ask the committee to pass this bill with amendments. Thank you for the opportunity to testify.

---

<sup>1</sup> <https://www.ferc.gov/ceii> accessed March 14, 2022.

**SB-2478-SD-2**

Submitted on: 3/14/2022 10:14:50 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Robert Culbertson	Hawaii Forest Stewards	Comments	Written Testimony Only

Comments:

Aloha Chair Lowen, Vice Chair Marten, and Members of the Committee on Energy and Environmental Protection, and Chair Quinlan, Vice Chair Holt, and members of the Committee on Economic Development!

Myself and neighbors in the Hamakua forested district of the Big island support the "Climate Protectors" position regarding a focus on reversing the climate crisis and encouraging Hawai'i to lead the world towards a safe and sustainable climate and future. Moreover, we support The Climate Protectors position to **provide tax credits for renewable energy**, but similarly, **OPPOSE** the inclusion in SB2478 SD2 of **tax credits for burning wood biomass and for hydrogen that is produced from wood.**

**This bill needs to be amended to exclude those two proposed tax credits. On page 11, lines 1-3 should read: "Biomass crops and other renewable organic material, [~~including but not limited to~~] but excluding trees, logs, wood chips, wood pellets, and wood bark."**

**On page 12, line 2, it should read: "hydrogen, if it is produced from non-emitting carbon sources, not fossil fuels or wood;**

**On page 12, lines 6-7 delete the words: ["~~or (G) Logs, wood chips, wood pellets, or wood bark.~~"]**

Please **pass** this bill for renewable tax credits, **but only if the bill is amended to exclude tax credits for wood burning and hydrogen produced from fossil fuels or wood.**

Thank you for discernment on this issue!

R A Culbertson

Honokaa







# Environmental Caucus of The Democratic Party of Hawai'i

---

## Energy & Climate Action Committee

Tuesday, March 15, 2022, 10:30 am

House Committee on Energy and Environmental Protection

SENATE BILL 2478 – RELATING TO TAXATION

Position: Oppose

Me ke Aloha, Chair Lowen, Vice-Chair Marten, and Members of the Committee Energy and Environmental Protection:

Renewable fuels are unfortunately not created equal. While the Energy and Climate Action Committee enthusiastically supports the intention of reinstating the tax credits in this bill, we must make one emphatic exception. One “renewable” in particular has become a pariah to the climate movement. Burning biomass as a “renewable” fuel is now considered to have been a gross mistake back in 1997 for the Kyoto Protocol. Since that time, greenhouse gas (GHG) emissions have gone through the roof, climate disasters have multiplied and intensified, and climate scientists have issued a Code Red to sharply reduce emissions as fast as possible. It needs to be done within this decade if we hope to save the planet from irretrievable disaster. Because we are on such a short time frame, there is no time to develop the drawdown potential of mature forests – 20 years minimum, and more like 50 for optimum drawdown. Moreover, we have learned that increasing temperatures reduce plants’ ability to absorb atmospheric gases, so this is an especially short fuse.

A dreadful new industry has been enabled by this wrong-headed definition, resulting in the destruction of essential forests, particularly in otherwise economically hard-hit regions such as the southern Appalachian states. With the devastating megafires we have recently witnessed, it is therefore urgent that we replace already diminishing forests world-wide as quickly as possible, and plant new forests as rapidly as possible. There is no clever technical fix for this problem. We are between a rock and a very hard place, indeed.

This bill would renew tax breaks to include all renewables, including the pariah fuel, biomass. A unique exception is the reprocessing of waste oils and other carbon sources into culinary oils and diesel. At present, new technologies are coming but have not yet matured to help replace conventional diesel requirements. Further examination and distinctions should be accommodated for drop-in diesel substitutes with far fewer deadly emissions.

The energy and Climate Action Committee supports renewing the tax credit for most renewables, but not for biomass. If this bill cannot rule out the burning of wood, it should be killed. The definition of renewable must not include biomass, but may allow exception for new biodiesel technologies.

Mahalo for the opportunity to address this matter.

Charley Ice & Ted Bohlen, Co-Chairs, Energy and Climate Action Committee  
Environmental Caucus of the Democratic Party



# INTERNATIONAL LONGSHORE & WAREHOUSE UNION

LOCAL OFFICE • 451 ATKINSON DRIVE • HONOLULU, HAWAII 96814 • PHONE 949-4161

HAWAII DIVISION: 100 West Lanikaula Street, Hilo, Hawaii 96720 • OAHU DIVISION: 451 Atkinson Drive, Honolulu, Hawaii 96814  
MAUI COUNTY DIVISION: 896 Lower Main Street, Wailuku, Hawaii 96793 • KAUAI DIVISION: 4154 Hardy Street, Lihue, Hawaii 96766  
HAWAII LONGSHORE DIVISION: 451 Atkinson Drive, Honolulu, Hawaii 96814

## LOCAL 142

The Thirty-First Legislature  
Regular Session of 2022

Committee on Energy & Environmental Protection

Rep. Nicole E. Lowen, Chair

Rep. Lisa Marten, Vice Chair

Committee on Economic Development

Rep. Sean Quinlan, Chair

Rep. Daniel Holt, Vice Chair

Conference Room 325 & Videoconference

Tuesday, March 15, 2022, 10:30 a.m.

### STATEMENT OF THE ILWU LOCAL 142 ON S.B. 2478 RELATING TO THE REINSTATEMENT OF THE RENEWABLE FUELS PRODUCTION TAX CREDIT

The ILWU Local 142 supports S.B. 2478. The ILWU Local 142 is a labor union of workers in the Longshore, Tourism, Agriculture, and General Trades industries. Our membership includes workers in the renewable energy industry. The ILWU supports efforts to transition Hawaii's energy infrastructure to 100% renewables under the framework of ensuring that such a transition will provide thousands of dignified student-debt-free jobs that can sustain a family. S.B. 2478 helps to move us onto the framework of a just energy transition.

Firm renewables are an important part of a diversified energy portfolio. Biofuels, while imperfect, move us towards a circular economy that can be improved over time while other forms of energy production rely on global supply chains that the State of Hawaii is unable to influence. Current technology being implemented in biofuel energy production reduces emissions to a negligible level.

One of the most important lessons of climate change is the need to think about whole system change and analyze whole supply chains. Hawaii has demonstrated the ability to scrutinize and regulate the biofuel supply chain but has not scrutinized other forms of renewable energy to the same extent. Mineral extraction, manufacturing, shipping, trucking, and battery disposal all have environmental impacts regardless of whether that impact happens in Hawaii.



Testimony from Gene Harrington, Senior Director Government Affairs, BIO

In support of SB 2478– Relating to Taxation

Tuesday, Mar. 11, 10:30 am, Via Zoom

House Committees on Energy and Environmental Protection and Economic Development

Aloha Chairs Lowen and Quinlan and members of the committee,

BIO is the world's largest trade association representing biotechnology companies, academic institutions, state biotechnology centers and related organizations across the United States and in more than 30 other nations. Our key areas of focus are health biotechnology, industrial and environmental biotechnology, and food and agriculture biotechnology. We are in strong support of SB 2478.

We believe this bill is an integral tool to help the state achieve its policy goal of 100 percent renewable energy by 2045. A renewable fuels production tax credit is an important incentive for the production of renewable fuels and supports the state's clean energy and carbon reduction goals.

Mahalo for your consideration.

**SB-2478-SD-2**

Submitted on: 3/12/2022 12:28:41 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Jennifer Azuma Chrupaluk	Individual	Support	Written Testimony Only

Comments:

Given that energy costs are on a 20% rise today, I would also suggest that you implement legislative support to homeowners that reside in their homes to produce solar electricity and to sell it back to the grid. We have ample sunshine to cover a majority - if not all of the energy needs of our islands.

**SB-2478-SD-2**

Submitted on: 3/12/2022 10:40:17 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Douglas Perrine	Individual	Support	Written Testimony Only

Comments:

Renewable fuels are essential to meeting our goal of de-carbonizing our transportation sector. I support SB2478.

**SB-2478-SD-2**

Submitted on: 3/12/2022 3:51:59 PM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Gerard Silva	Individual	Oppose	Written Testimony Only

Comments:

ALL TAXES ARE ILLEGAL!!

**SB-2478-SD-2**

Submitted on: 3/13/2022 9:23:25 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Kaai Bruhn	Individual	Support	Written Testimony Only

Comments:

Biomass is a proven renewable resource that can substitute fossil fuels. If you are against biomass, you are for fossil fuels.

.  
The price of oil has doubled in 1 year. Firm Renewables and Biomass in particular, can give us a stable cost of energy.

**SB-2478-SD-2**

Submitted on: 3/13/2022 9:27:55 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Donton Meinel	Individual	Support	Written Testimony Only

Comments:

My electric bill is the highest cost behind my rent (or mortgage). I do not support your view that biomass should not be allowed in promoting firm renewable energy. You are not representing the people of Hawaii, or the people on my island with your views.



**SB-2478-SD-2**

Submitted on: 3/13/2022 9:28:32 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
thomas ilae	Individual	Support	Written Testimony Only

Comments:

My lecture bill is the highest it's ever been. You opposing biomass means you don't care about me or my family. Also I cannot support policy makers that are not supporting local jobs.

**SB-2478-SD-2**

Submitted on: 3/13/2022 9:31:56 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
KAIKA SASAOKA	Individual	Support	Written Testimony Only

Comments:

I support the firm renewable energy bills in the Senate. Firm Renewable Energy creates construction jobs, and biomass plants create good-paying permanent jobs. They will help our economy and our state in the long run.

**SB-2478-SD-2**

Submitted on: 3/13/2022 9:36:05 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
blayne dikito	Individual	Support	Written Testimony Only

Comments:

Rising cost of Oil will make it unaffordable for the working class to stay here. Biomass provides an opportunity for us and our kids to stay home, and not have to move away cause we can't afford it.

**SB-2478-SD-2**

Submitted on: 3/13/2022 9:46:37 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
JON WHITE	Individual	Support	Written Testimony Only

Comments:

I strongly support the reinstatement of the renewable fuels production tax credit.

**SB-2478-SD-2**

Submitted on: 3/13/2022 10:16:05 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Chauncey Dunhour	Individual	Support	Written Testimony Only

Comments:

I strongly support the reinstatement of the renewable fuels production tax credit.

**SB-2478-SD-2**

Submitted on: 3/13/2022 10:16:53 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Clinton Blackman	Individual	Support	Written Testimony Only

Comments:

I strongly support the reinstatement of the renewable fuels production tax credit.

**SB-2478-SD-2**

Submitted on: 3/13/2022 10:17:07 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
kodey saizon	Individual	Support	Written Testimony Only

Comments:

I strongly support the reinstatement of the renewable fuels production tax credit.

**SB-2478-SD-2**

Submitted on: 3/13/2022 10:18:20 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Jay Amina III	Individual	Support	Written Testimony Only

Comments:

I strongly support the reinstatement of the renewable fuels production tax credit.



**SB-2478-SD-2**

Submitted on: 3/13/2022 10:18:42 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Chad Amasiu	Individual	Support	Written Testimony Only

Comments:

I strongly support the reinstatement of renewable fuel production tax credit.

**SB-2478-SD-2**

Submitted on: 3/13/2022 10:18:43 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Chaz Bajet	Individual	Support	Written Testimony Only

Comments:

I strongly support the reinstatement of the renewable fuels production tax credit.

**SB-2478-SD-2**

Submitted on: 3/13/2022 10:19:09 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Dave Teriirere	Individual	Support	Written Testimony Only

Comments:

I Strongly Support the reinstatement

**SB-2478-SD-2**

Submitted on: 3/13/2022 10:19:40 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
anthony padilla	Individual	Support	In Person

Comments:

I strongly support the reinstatement of the renewable fuels production tax credit.

**SB-2478-SD-2**

Submitted on: 3/13/2022 10:20:02 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Montgomery Meyer	Individual	Support	Written Testimony Only

Comments:

I strongly support the reinstatement of renewable fuels tax credit.

**SB-2478-SD-2**

Submitted on: 3/13/2022 10:20:07 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Kekoa Bruhn	Individual	Support	Written Testimony Only

Comments:

I strongly support this bill.

**SB-2478-SD-2**

Submitted on: 3/13/2022 10:20:09 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Tyler Yuu	Individual	Support	Written Testimony Only

Comments:

Strongly support

**SB-2478-SD-2**

Submitted on: 3/13/2022 10:22:10 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
kainalu paikai	Individual	Support	Written Testimony Only

Comments:

I strongly support the reinstatement of the renewable fuels production tax credit.



**SB-2478-SD-2**

Submitted on: 3/13/2022 10:22:57 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Dane Kaluhiwa	Individual	Support	Written Testimony Only

Comments:

I strongly support the reinstatement of the renewable fuels production tax credit.

**SB-2478-SD-2**

Submitted on: 3/13/2022 10:23:40 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Louis Mansanas jr	Individual	Support	Written Testimony Only

Comments:

I support this bill

**SB-2478-SD-2**

Submitted on: 3/13/2022 10:24:03 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Alana Kaili	Individual	Support	Written Testimony Only

Comments:

I strongly support the reinstatement of the renewable fuels production tax credit.

**SB-2478-SD-2**

Submitted on: 3/13/2022 10:24:21 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Brennon Pias	Individual	Support	Written Testimony Only

Comments:

I strongly support the reinstatement of the renewable fuels production tax credit.

**SB-2478-SD-2**

Submitted on: 3/13/2022 10:24:51 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
zachary matsunaga	Individual	Support	Written Testimony Only

Comments:

i strongly support the reinstatement of the renewable fuels production tax credit.

**SB-2478-SD-2**

Submitted on: 3/13/2022 10:25:01 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Robert Enriquez	Individual	Support	Written Testimony Only

Comments:

I strongly support the reinstatement of the renewable fuels production tax credit.

**SB-2478-SD-2**

Submitted on: 3/13/2022 10:25:03 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Pomai Kalama	Individual	Support	Written Testimony Only

Comments:

I strongly support the reinstatement of the renewable fuels production tax credit.

**SB-2478-SD-2**

Submitted on: 3/13/2022 10:26:02 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Ka'ena Paikai	Individual	Support	Written Testimony Only

Comments:

I strongly support the reinstatement of the renewable fuels production tax credit.



**SB-2478-SD-2**

Submitted on: 3/13/2022 10:26:04 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Kyle Miyahana	Individual	Support	Written Testimony Only

Comments:

I strongly support the reinstatement of the renewable fuel production tax credit.

**SB-2478-SD-2**

Submitted on: 3/13/2022 10:26:23 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Jacob Ramos	Individual	Support	Written Testimony Only

Comments:

I strongly support the reinstatement of the renewable fuels production tax credit.

**SB-2478-SD-2**

Submitted on: 3/13/2022 10:27:03 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Kelsey Beck	Individual	Support	Written Testimony Only

Comments:

I support the reinstatement of the renewable fuels production tax credit

**SB-2478-SD-2**

Submitted on: 3/13/2022 10:27:23 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Hubert Pruett	Individual	Support	Written Testimony Only

Comments:

I strongly support the reinstatement of the renewable fuels production tax credit.

**SB-2478-SD-2**

Submitted on: 3/13/2022 10:27:50 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Nathaniel Jenkins	Individual	Support	Written Testimony Only

Comments:

I support this bill.

**SB-2478-SD-2**

Submitted on: 3/13/2022 10:28:02 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
John Rabanal	Individual	Support	Written Testimony Only

Comments:

I strongly support the reinstatement of the renewable fuel production tax credit.

**SB-2478-SD-2**

Submitted on: 3/13/2022 10:28:10 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
David Chew	Individual	Support	Written Testimony Only

Comments:

I strongly support the reinstatement of the renewable fuels production tax credit.

**SB-2478-SD-2**

Submitted on: 3/13/2022 10:28:48 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Chris Tanaka	Individual	Support	Written Testimony Only

Comments:

I STRONGLY SUPPORT THE REINSTATEMENT OF THE RENEWABLE FUELS  
PRODUCTION TAX CREDIT.



**SB-2478-SD-2**

Submitted on: 3/13/2022 10:29:14 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Keoni Mendiola	Individual	Support	Written Testimony Only

Comments:

I support the reinstatement of the renewable fuels production tax credit.

**SB-2478-SD-2**

Submitted on: 3/13/2022 10:30:56 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Conan K Donahue	Individual	Support	Written Testimony Only

Comments:

I strongly support the reinstatement of the renewable fuels production tax credit.

**SB-2478-SD-2**

Submitted on: 3/13/2022 10:31:45 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Seth Holck	Individual	Support	Written Testimony Only

Comments:

I am strongly in support of bill SB2478!

**SB-2478-SD-2**

Submitted on: 3/13/2022 10:33:16 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
richard gideon	Individual	Support	Written Testimony Only

Comments:

I support the reinstatement of the renewable fuels production tax credit.

**SB-2478-SD-2**

Submitted on: 3/13/2022 10:34:27 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
logan freitas	Individual	Support	Written Testimony Only

Comments:

I strongly support the reinstatement of renewable fuel tax credits.

**SB-2478-SD-2**

Submitted on: 3/13/2022 10:34:43 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Jerome K H Kupukaa	Individual	Support	Written Testimony Only

Comments:

I support the reinstatement of renewable fuels production tax credits

**SB-2478-SD-2**

Submitted on: 3/13/2022 10:35:48 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Sesolo Cocker jr	Individual	Support	Written Testimony Only

Comments:

I strongly support the reinstatement of the renewable fuels production tax credit

**SB-2478-SD-2**

Submitted on: 3/13/2022 10:35:53 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Kahekili Fuchs	Individual	Support	Written Testimony Only

Comments:

I strongly support the reinstatement of the renewable fuels production tax credit.



**SB-2478-SD-2**

Submitted on: 3/13/2022 10:40:58 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Ted Scott	Individual	Support	Written Testimony Only

Comments:

I strongly support the reinstatement of the renewable fuels production tax credit

**SB-2478-SD-2**

Submitted on: 3/13/2022 10:44:09 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Adrian Kaleo Nakashima	Individual	Support	Written Testimony Only

Comments:

I strongly support the reinstatement of the renewable fuels production tax credit.

**SB-2478-SD-2**

Submitted on: 3/13/2022 10:48:22 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Kekoa Masutani	Individual	Support	Written Testimony Only

Comments:

I support the reinstatement of renewable fuels production tax credit.

**SB-2478-SD-2**

Submitted on: 3/13/2022 10:50:45 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Joshua Costa	Individual	Support	Written Testimony Only

Comments:

I strongly support the reinstatement of the renewable fuels production tax credit.

**SB-2478-SD-2**

Submitted on: 3/13/2022 10:53:01 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Gavin Concepcion	Individual	Support	Written Testimony Only

Comments:

I strongly support the reinstatement of the renewable fuels production tax credit.

**SB-2478-SD-2**

Submitted on: 3/13/2022 10:53:14 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Wade Terlep	Individual	Support	Written Testimony Only

Comments:

I strongly support the reinstatement of the renewable fuels production tax credit.

**SB-2478-SD-2**

Submitted on: 3/13/2022 10:54:20 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

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

Comments:

I strongly support the reinstatements of the renewable fuel production tax credit

**SB-2478-SD-2**

Submitted on: 3/13/2022 11:00:36 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Paquito KHD Capillan	Individual	Support	Written Testimony Only

Comments:

I strongly support the reinstatement of the renewable fuels production tax credit.



**SB-2478-SD-2**

Submitted on: 3/13/2022 11:15:47 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Jonovan Tuinei	Individual	Support	Written Testimony Only

Comments:

I strongly support the reinstatement of the renewable fuels production tax credit.

**SB-2478-SD-2**

Submitted on: 3/13/2022 11:16:12 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Jowen Murray-Thornton	Individual	Support	Written Testimony Only

Comments:

My electric bill is the highest it's ever been. You opposing biomass means higher cost for my family and I. I do not support your view that biomass should not be allowed in promoting firm renewable energy. With your views, you are not representing the people of Hawaii. Biomass provides stable renewable energy pricing. In conclusion, I support the firm renewable energy bills in the Senate.

**SB-2478-SD-2**

Submitted on: 3/13/2022 11:18:38 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
noah kassebeer	Individual	Support	Written Testimony Only

Comments:

I strongly support reinstatement of the renewable fuels production tax credit.

**SB-2478-SD-2**

Submitted on: 3/13/2022 11:18:49 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Walter Kamai Jr	Individual	Support	Written Testimony Only

Comments:

I strongly support the reinstatement of the renewable fuels production tax credit.

Mahalo,

Walter Kamai, Jr.

**SB-2478-SD-2**

Submitted on: 3/13/2022 11:19:07 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Brandon Parker	Individual	Support	Written Testimony Only

Comments:

I support reinstatement of the renewable fuels production tax credit.

**SB-2478-SD-2**

Submitted on: 3/13/2022 11:25:01 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Zorich Palimoo	Individual	Support	Written Testimony Only

Comments:

I strongly support the reinstatement of renewable fuels production tax credit.

**SB-2478-SD-2**

Submitted on: 3/13/2022 11:28:54 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Jarrold Dacuycuy	Individual	Support	Written Testimony Only

Comments:

Aloha I am here in support of this bill. And in support of local jobs. Renewable energy will only help our people. Thank you.

**SB-2478-SD-2**

Submitted on: 3/13/2022 11:32:31 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Trey Ah Yuen	Individual	Support	Written Testimony Only

Comments:

I strongly support the reinstatement of the renewable fuels production tax credit.



Testimony from, Stephen West  
964 Makani Rd Makawao, Hi 96768  
808-856-6687

In strong support of SB 2478– Relating to Taxation

Date:  
March 13, 2022

Aloha Chair & Members of The Committee,

As a father of five children and given all that is going on in the world today across the globe, I am in strong support of SB 2478.

I believe it is imperative that Hawaii leads the nation in energy independence and not just for the sake of leading but for the sake of our children and our children's children.

My Family believes this bill is an imperative step in helping us Move in the right direction for the sake of our children, Although I do not agree with the 2045 date, We must continue to strive and do better in all facets of our goals hopefully this will be a small step of many I know we can do better and renewable fuels production tax credit is an important incentive In beating the 2045 date which will be too late for our children.

We Must Do Better For the production of renewable fuels and support our state's clean energy and carbon reduction goals.

Mahalo for your support.

Stephen West

**SB-2478-SD-2**

Submitted on: 3/13/2022 11:38:38 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Benjamin Hirokawa	Individual	Support	Written Testimony Only

Comments:

I support the firm renewable energy bills in the Senate. SB2510: Diversified energy portfolio, a minimum amount of firm renewable resources. SB2511: Tax Credit for Firm Renewable projects. SB2478: Tax Credit for Firm Renewable Fuels.

My electric bill is the highest it has ever been. You opposing biomass means higher cost for me and my family. My electric bill is the highest cost behind mortgage. I do not support your view that biomass should not be allowed in promoting firm renewable energy. You are not representing the people of Hawaii, or the people on my island with your views.

**SB-2478-SD-2**

Submitted on: 3/13/2022 11:41:13 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

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

Comments:

I strongly support the reinstatement of the renewable fuels tax credit

**SB-2478-SD-2**

Submitted on: 3/13/2022 11:41:31 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Cisco Valeho	Individual	Support	Written Testimony Only

Comments:

I strongly support the reinstatement of the renewable fuels production tax credit

**SB-2478-SD-2**

Submitted on: 3/13/2022 11:44:31 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Gabriel Pieper	Individual	Support	Written Testimony Only

Comments:

I strongly support the reinstatement of the renewable fuels production tax credit

**SB-2478-SD-2**

Submitted on: 3/13/2022 11:46:48 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Keenan Luke	Individual	Support	Written Testimony Only

Comments:

I strongly support a reinstatement of the renewable fuels production tax credit.

**SB-2478-SD-2**

Submitted on: 3/13/2022 11:47:53 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
joshua demello	Individual	Support	Written Testimony Only

Comments:

I strongly support the reinstatement of the renewable fuels production tax credit.

**SB-2478-SD-2**

Submitted on: 3/13/2022 11:48:11 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Edward Klaneski	Individual	Support	Written Testimony Only

Comments:

I strongly support the reinstatement of the renewable fuels production tax credit.



**SB-2478-SD-2**

Submitted on: 3/13/2022 11:48:59 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Brandon Ching	Individual	Support	Written Testimony Only

Comments:

Aloha,

Im in support of SB2478 for creating renewable energy and creating local jobs.

**SB-2478-SD-2**

Submitted on: 3/13/2022 11:51:31 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Levi Archuleta	Individual	Support	Written Testimony Only

Comments:

I strongly support the reinstatement of the renewable fuels production tax credit.

**SB-2478-SD-2**

Submitted on: 3/13/2022 11:56:09 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Burton Chun	Individual	Support	Written Testimony Only

Comments:

I strongly support the reinstatement of the renewable fuel production tax credit

**SB-2478-SD-2**

Submitted on: 3/13/2022 12:01:47 PM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Sy Delizo	Individual	Support	Written Testimony Only

Comments:

I support this bill

**SB-2478-SD-2**

Submitted on: 3/13/2022 12:08:26 PM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Walter Walker	Individual	Support	Written Testimony Only

Comments:

I strongly support the reinstatement of the renewable fuels production tax credit.

**SB-2478-SD-2**

Submitted on: 3/13/2022 12:11:57 PM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
leif Robinson	Individual	Support	Written Testimony Only

Comments:

I strongly support the reinstatement of the renewable fuels production tax credit.

**SB-2478-SD-2**

Submitted on: 3/13/2022 12:47:08 PM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
eddie h	Individual	Support	Written Testimony Only

Comments:

I fully support this bill. Mahalo.

**SB-2478-SD-2**

Submitted on: 3/13/2022 12:54:04 PM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Dustin Vierra	Individual	Support	Written Testimony Only

Comments:

I support the firm renewable energy bills in the senate. Firm renewable energy can substitute fossil fuels and be a stable cost of energy in Hawaii. It can create jobs and economic development. Also rising oil prices will make unaffordable for the working class to stay here.



**SB-2478-SD-2**

Submitted on: 3/13/2022 1:10:54 PM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
nepo leutu jr	Individual	Support	Written Testimony Only

Comments:

I strongly support the reinstatement of renewable fuels tax credit.

**SB-2478-SD-2**

Submitted on: 3/13/2022 1:16:52 PM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Noah Campbell	Individual	Support	Written Testimony Only

Comments:

In SUPPORT of SB 2478

**SB-2478-SD-2**

Submitted on: 3/13/2022 1:25:16 PM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
seth ilae	Individual	Support	Written Testimony Only

Comments:

I strongly support the reinstatement of the renewable fuels production tax credit

**SB-2478-SD-2**

Submitted on: 3/13/2022 2:02:37 PM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Lawrence DeCosta III	Individual	Support	Written Testimony Only

Comments:

Aloha

I Strongly support the reinstatement of the renewal fuel productions tax credits!

Mahalo

Lawrence DeCostaIII

**SB-2478-SD-2**

Submitted on: 3/13/2022 2:58:34 PM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Cory Daniel	Individual	Support	Written Testimony Only

Comments:

To: Madam/Sir Chair FIN,EEP,ECD.CPC,WAM.

From: Cory Daniel

Date: 3/13/2022

Re: SB2478 SD2

Thank you for the opportunity to submit a testimony on the this bill. I am in strong support of SB2478 SD2. There are advantages to this bill to help alleviate rising cost and protection from outside dependent sources.

As stated this is critical for Hawaii to ensure greater energy security by becoming more self-sufficient and this will help greatly to push Hawaii in this direction with protection.

Hawaii being as being reliant on energy import let alone imports in general, the Hawaii people and State as a whole feel the effect financially and with this bill this will help give back.

Thank you for your time and as leaders i urge you to make the right decision to vote this bill up.

mahalo, Cory Daniel

808-777-8227

**SB-2478-SD-2**

Submitted on: 3/13/2022 3:33:13 PM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Debra Gavelek	Individual	Support	Written Testimony Only

Comments:

It;s time to get us off of fossil fuels. We should be helping in the production of fuel within our state and for our state. This bill is an incentive to do so while helping us achieve our 2045 renewable energy goals. Thank you for the opportunity to testify.

**SB-2478-SD-2**

Submitted on: 3/13/2022 4:24:45 PM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
John Gavelek	Individual	Support	Written Testimony Only

Comments:

Due to the recent geopolitical issues, fuel costs are going sky high and there's nothing we can do about it. It's time to make our own energy and get off of fossil fuels. This bill will help with that effort. Please pass SB2478 SD2. Mahalo!

**SB-2478-SD-2**

Submitted on: 3/13/2022 4:49:35 PM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Michael Carion	Individual	Support	Written Testimony Only

Comments:

Please support all alternatives to dependance on fossil fuels to reach Hawaii alternative energy goals.



**SB-2478-SD-2**

Submitted on: 3/13/2022 5:35:54 PM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
William Campbell	Individual	Support	Written Testimony Only

Comments:

I support bill SB2478 to reinstate the renewable fuel production tax credit

**SB-2478-SD-2**

Submitted on: 3/13/2022 7:02:15 PM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
ahtooanya jones	Individual	Support	Written Testimony Only

Comments:

- Biomass is a proven renewable resource that can substitute fossil fuels. If you are against biomass, you are for fossil fuels.
- The price of oil has doubled in 1 year. Firm Renewables and Biomass in particular, can give us a stable cost of energy.
- My electric bill is the highest it has ever been. You opposing biomass means higher cost for me and my family.
- My electric bill is the highest cost behind my rent (or mortgage). I do not support your view that biomass should not be allowed in promoting firm renewable energy. You are not representing the people of Hawaii, or the people on my island with your views.
- Firm Renewable Energy creates construction jobs, and biomass plants create good-paying permanent jobs. You are not supporting jobs on the Big Island. You are not supporting economic development.
- I cannot support policy makers that are not supporting local jobs.
- The real victims are the people whose jobs will be lost or jobs that will not be created if you oppose biomass.
- The war in Russia and Ukraine makes it very clear that Hawaii needs to be self sustaining in energy production. Biomass gives us that solution.
- Rising cost of Oil will make it unaffordable for the working class to stay here. Biomass provides an opportunity for us and our kids to stay home, and not have to move away cause we can't afford it.
- Biomass provides stable renewable energy pricing
- Biomass can be greenhouse gas negative, the only renewable resource that can be.

**SB-2478-SD-2**

Submitted on: 3/13/2022 7:33:43 PM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Joyce Barbarich	Individual	Support	Written Testimony Only

Comments:

**SB2478 SD2** helps Hawaii create its own fuels for energy and transportation, reducing dependence on foreign or distant sources and on solar and wind energy, which don't work in inclement weather. It creates local jobs. Please pass this bill.

SB 2478 SD 2 TESTIMONY

To: House Energy and Environmental Protection Committee  
House Economic Development Committee  
Hearing on March 15, 2022 at 10:30 a.m.

From: John Kawamoto

Position: Oppose

This bill encourages the use of agricultural crops to produce bioenergy. Some forms of bioenergy can play a useful role in mitigating climate change, but land should not be dedicated for generating bioenergy because land is more urgently needed for food production and carbon storage.

Bioenergy production is an inefficient use of land. While photosynthesis efficiently converts sunshine into food, it is an inefficient way to turn solar radiation into non-food bioenergy. It takes a lot of land to yield a relatively small amount of bioenergy.

Roughly three-fourths of the world's vegetated land is being used to meet people's need for food and forest products, and the demand is continually rising. Much of the remainder of the vegetated land contains natural ecosystems that keep carbon out of the atmosphere, protect freshwater supplies, and preserve biodiversity. Diverting any land to bioenergy means sacrificing much-needed food, timber, and carbon storage.

This bill may be well intended, but its perspective is too narrow. When looking at the broad, global picture, this bill is counterproductive when it comes to protecting the environment and mitigating climate change.

**SB-2478-SD-2**

Submitted on: 3/13/2022 8:42:42 PM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Cat Mikkelsen	Individual	Support	Written Testimony Only

Comments:

We need to get off of fossil fuels and should do everything that we can to encourage production of our own power sources. Recent reports just show that harm to the climate is past the point of no return. Hawaii can create our own power using crops and renewable fuels. There should be NO QUESTION that we support all bills of this type.

**SB-2478-SD-2**

Submitted on: 3/14/2022 7:37:53 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Arnold Orpilla	Individual	Support	Written Testimony Only

Comments:

I support the firm renewable energy bills in the Senate.

Rising cost of Oil will make it unaffordable for the working class to stay here. Biomass provides an opportunity for us and our kids to stay home, and not have to move away cause we can't afford it.

**SB-2478-SD-2**

Submitted on: 3/14/2022 7:43:02 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Sharon Sakai	Individual	Support	Written Testimony Only

Comments:

Let's stop debating what renewable energy is better than others and putting unnecessary roadblocks in the way of reaching our energy sustainability goals. Mahalo!

**SB-2478-SD-2**

Submitted on: 3/14/2022 8:26:53 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Collin Mansanas	Individual	Support	Written Testimony Only

Comments:

Aloha I'd just like to touch on my reasoning for supporting this bill.

1. Biomass is a proven renewable resource that can substitute fossil fuels. If you are against biomass, you are for fossil fuels.

2. My electric bill is the highest cost behind my mortgage. I do not support your view that biomass should not be allowed in promoting firm renewable energy. You are not representing the people of Hawaii, or the people on my island with your views.

Mahalo.



**SB-2478-SD-2**

Submitted on: 3/14/2022 8:30:51 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Ted Bohlen	Climate Protectors Hawai'i	Comments	Remotely Via Zoom

Comments:

To: The Honorable Nicole Lowen, Chair, the Honorable Lisa Marten, Vice Chair, and Members of the House Committee on Energy and Environmental Protection and

The Honorable Sean Quinlan, Chair, the Honorable Daniel Holt, Vice Chair, and Members of the House Committee on Economic Development

From: Climate Protectors Hawai'i (by Ted Bohlen)

Re: Hearing SB2478 SD2 RELATING TO TAXATION.

Tuesday March 15, 2022, 10:30 a.m., by videoconference

Aloha Chair Lowen, Vice Chair Marten, and Members of the Committee on Energy and Environmental Protection, and Chair Quinlan, Vice Chair Holt, and members of the Committee on Economic Development!

The Climate Protectors Hawai'i is a group focused on reversing the climate crisis and encouraging Hawai'i to lead the world towards a safe and sustainable climate and future. The Climate Protectors Hawai'i **SUPPORTS the bill's intent to provide tax credits for renewable energy**, but respectfully **OPPOSES** the inclusion in SB2478 SD2 of **tax credits for burning wood biomass and for hydrogen that is produced from wood.**

Hawai'i has recognized that we have a climate emergency. Not all renewables are better than for the climate than fossil fuels. Burning wood would be a "double whammy " on the climate because it:

- 1) eliminates sequestration of atmospheric carbon dioxide by the trees; and
- 2) emits carbon into the atmosphere when burned.

Even if trees are replanted, that will not replace the lost sequestration for decades, if ever.

There is a similar problem with hydrogen that is produced from fossil fuels or wood.

Incentivizing wood burning with tax credits to generate electricity or produce hydrogen would run directly counter to the State's mandate to become carbon negative as soon as practicable.

**The bill needs to be amended to amend to exclude those two proposed tax credits. On page 11, lines 1-3 should read: "Biomass crops and other renewable organic material, [~~including but not limited to~~] but excluding trees, logs, wood chips, wood pellets, and wood bark."**

**On page 12, line 2, it should read: "hydrogen, if it is produced from non-emitting carbon sources, not fossil fuels or wood;**

**On page 12, lines 6-7 delete the words: ["~~or (G) Logs, wood chips, wood pellets, or wood bark.~~"]**

Please **pass** this bill for renewable tax credits, **but only if the bill is amended to exclude tax credits for wood burning and hydrogen produced from fossil fuels or wood.**

Mahalo!

Climate Protectors Hawai'i (by Ted Bohlen)

**SB-2478-SD-2**

Submitted on: 3/14/2022 9:02:46 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Jessie Chambers	Individual	Support	Written Testimony Only

Comments:

As an island community, we see first hand the impacts of global warming and climate change every day. The state has determined to protect the environment by committing to 100% renewable energy by 2045. To make this happen, we need to eliminate our reliance on fossil fuels. We need to develop and support DIVERSE methods of renewable energy now. We need to encourage farmers to grow not just food source crops, but energy crops as well, embracing a modern day manifestation of the self-sufficiency of *ahupua'a* living.

**SB-2478-SD-2**

Submitted on: 3/14/2022 9:35:06 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Alika Maikui	Individual	Support	Written Testimony Only

Comments:

I strongly support SB2478 SD2. In order to create sustainable agriculture, farmers need to produce crops that can be sold to a consistent market. This bill creates a market for farmers to rely on.

Mahalo!

**SB-2478-SD-2**

Submitted on: 3/14/2022 9:36:51 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Suterra Soares	Individual	Support	Written Testimony Only

Comments:

Aloha ,

I support SB2478 SD2.

Hawai'i has been dependent on outside fossil fuel imports for too long.

Thank you,

Suterra Soares

**SB-2478-SD-2**

Submitted on: 3/14/2022 9:38:23 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
aulii fernandez	Individual	Support	Written Testimony Only

Comments:

SB2478 SD2 helps create sustainable agriculture and creates jobs in agriculture.

Thank you.

**SB-2478-SD-2**

Submitted on: 3/14/2022 9:45:28 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Georgette Nacis	Individual	Support	Written Testimony Only

Comments:

This bill will help us to use our own resources to be self-sustaining.

Thank you!

**SB-2478-SD-2**

Submitted on: 3/14/2022 9:49:49 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Keoni Pikini	Individual	Support	Written Testimony Only

Comments:

I strongly support this bill, Hawaii cannot only rely on Sun and wind to power our island. Crops are the only truly RENEWABLE source which will create a lot of jobs for our local economy. Hawaii needs to lesson or get off the reliance of fossil fuels and produce their own fuels locally which create FIRM 24/7 RELIABLE energy!



**SB-2478-SD-2**

Submitted on: 3/14/2022 9:51:27 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Ashley D.K McGuire	Individual	Support	Written Testimony Only

Comments:

We have to diversify our energy and transportation fuel and make them renewable.

**SB-2478-SD-2**

Submitted on: 3/14/2022 10:10:39 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
micah hood	Individual	Support	Written Testimony Only

Comments:

This bill will provide for more jobs in the transpiration industry.

**SB-2478-SD-2**

Submitted on: 3/14/2022 10:13:36 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
aulani hood	Individual	Support	Written Testimony Only

Comments:

This bill will help Hawaii achieve its goal of 100% renewable portfolio standard.

Thank you!

**SB-2478-SD-2**

Submitted on: 3/14/2022 10:14:59 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Keith Neal	Individual	Oppose	Written Testimony Only

Comments:

I support the bill's intent to provide tax credits for renewable energy.

However, I respectfully **oppose** the inclusion in SB2478 SD2 of tax credits for wood burning biomass and hydrogen that is produced from the source energy of wood burning.

The state of Hawai'i has recognized that we have a climate emergency. Burning wood would be far worse on the climate due to:

- eliminates sequestration of atmospheric carbon dioxide by the living trees
- emits carbon into the atmosphere when burned.

Tree replanting will not replace the lost sequestration for decades of the mature trees.

Incentives for wood burning with tax credits to generate electricity or produce hydrogen would run directly counter to the State's mandate to become carbon negative as soon as practicable.

**This bill needs to be amended to exclude the two proposed tax credits for wood burning and use of fossil fuel for Hydrogen.**

**On page 11, lines 1-3 should read: "Biomass crops and other renewable organic material, [~~including but not limited to~~] but excluding trees, logs, wood chips, wood pellets, and wood bark."**

**On page 12, line 2, it should read: "hydrogen, if it is produced from non-emitting carbon sources, not fossil fuels or wood;**

**On page 12, lines 6-7 delete the words: ["~~or (G) Logs, wood chips, wood pellets, or wood bark.~~"]**

Please pass this bill for renewable tax credits, but only if the bill is amended to exclude tax credits for wood burning and hydrogen produced from fossil fuels or wood.

Respectfully submitted,

-Keith Neal

**SB-2478-SD-2**

Submitted on: 3/14/2022 10:17:02 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Tawn Keeney	Individual	Comments	Written Testimony Only

Comments:

Chair Lowen and members of the Energy and Environmental Protection Committee:

I urge that Bioenergy, burning chipped or pelletized green tree for energy be withdrawn from consideration for Tax Credit or advantages. Please consider the following:

The following are excerpts from a letter signed by 500 expert scientists in Feb. 2021 to leaders of the US, EU, Japan and Korea regarding Bioenergy:  
(Please access the below link to see this entire letter and the impressive credentials of the signatories, which includes a former chair of the UN Intergovernmental Panel on Climate Change, US National medal of Science winner, President of the European Academies of Science, etc.)

“The undersigned scientists and economists commend each of you for the ambitious goals you have announced for the United States, the European Union, Japan and South Korea to achieve carbon neutrality by 2050. Forest preservation and restoration should be key tools for achieving this goal and simultaneously helping to address our global biodiversity crisis. We urge you not to undermine both climate goals and the world’s biodiversity by shifting from burning fossil fuels to burning trees to generate energy.”

“In recent years, there has been a misguided move to cut down whole trees or to divert large portions of stem wood for bioenergy, releasing carbon that would otherwise stay locked up in forests.”

“The result of this additional wood harvest is a large initial increase in carbon emissions .... As numerous studies have shown, this burning of wood will increase warming for decades to centuries. That is true even when the wood replaces coal, oil or natural gas.”

“Overall, for each kilowatt hour of heat or electricity produced, using wood initially is likely to add two to three times as much carbon to the air as using fossil fuels.”

"Government subsidies for burning wood create a double climate problem because this false solution is replacing real carbon reductions. Companies are shifting fossil energy use to wood, which increases warming, as a substitute for shifting to solar and wind, which would truly decrease warming.”

It is well known that burning chipped or pelletized green trees as fuel for generating electricity releases 1.5x more greenhouse gas than burning coal per KWh of electricity

produced. The IPCC Greenhouse Gas Inventory (2006) identifies 1.25x greater GHG ‘in the smokestack’ for burning wood than coal. The ‘efficiency’ of burning wood is 26% and the efficiency of coal is 33% in generating electricity, thus calculating the 1.5x factor.

Global Change Biology: Bioenergy 2017 Volume 9 page 361  
<https://onlinelibrary.wiley.com/doi/pdf/10.1111/gcbb.12327>

Burning wood for electricity releases 1.5x more Greenhouse Gas than burning Coal, 2.2x more GHG than burning oil, and 3x more GHG than burning natural gas, per kilowatt hour of electricity generated. For instance, Hu Honua, a proposed bioenergy facility on the Big Island, will emit more than twice the Greenhouse Gas, per kilowatt hour of electricity generated, as Big Island’s largest power facility, Hamakua Energy Partners, which burns jet fuel.

The PUC is weighing the public interest in permitting the wood burning power station, Hu Honua, on Hawaii Island; yet the GHG Analysis submitted by Hu Honua in 2019 calculated their emissions from burning chipped green trees at 1.95 tons CO<sub>2</sub>(e) GHG per KWh electricity generated, compared with emissions of the replaced fossil fueled stations at 0.91 tons CO<sub>2</sub>(e) per KWh, more than twice the GHG than the fossil fuel stations being replaced.  
[https://drive.google.com/file/d/1tLYoCgzly5y7e\\_TrYpxqtC6cAnrJ8Y80/view?usp=sharing](https://drive.google.com/file/d/1tLYoCgzly5y7e_TrYpxqtC6cAnrJ8Y80/view?usp=sharing)

The Consumer Advocate for the DCCA testified in September 2021 that over the 30 year life of the Hu Honua project, 58% of the electricity generation at Hu Honua would replace zero-emission renewable sources (wind, solar or geothermal) and 42% would be fossil fuels.

The Consumer Advocate testified to the PUC in September, 2021, that, “approval of the (Hu Honua) A&R PPA (Power Purchase Agreement) does not seem reasonable or in the public interest at this time; and without additional justification, there are GHG emissions, environmental, health, and customer impact concerns that do not support a favorable ruling by the Commission”.

The current drift in biomass policy and media discussions suggests, because of the reasons pointed out by the 500 scientists, that within the next several years all subsidies and RPS considerations of biomass as carbon neutral will be withdrawn. See <https://news.mongabay.com/2021/03/dutch-to-limit-forest-biomass-subsidies-possibly-signaling-eu-sea-change/>

From National Geographic, November, 2021, we find the following statement under the Tagline: “As world leaders pledge more action on climate change, one so-called solution—burning trees for electricity—could undermine progress.” That statement: “In the European Union's “Fit for 55” framework for reducing emissions by 55 percent by 2030, biomass energy is still labeled as carbon neutral. But in a report published in 2018, the U.K.’s Committee on Climate Change said biomass energy should be limited. The country has contracts extending subsidies through 2027, but when they end, the committee discouraged further use.”

The unfolding realities of the climate crisis will overtake the convenient economic considerations of bioenergy as Greenhouse Gas neutral. Subsidies will be withdrawn. This will lead to closure of most, if not all, bioenergy stations.

Please delete Bioenergy, burning green trees for electricity, from those sources of energy qualifying for this tax credit.

Mahalo for your consideration

Tawn Keeney MD



**SB-2478-SD-2**

Submitted on: 3/14/2022 10:18:40 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Julie Ziemelis	Individual	Support	Written Testimony Only

Comments:

A tax credit will help renewable energy companies want to do business here, which helps us be independent of other's energy and transportation issues: Hawaii can create its own power and transportation fuels using crops, renewable fuels and energy catchment. This bill moves Hawaii into a sustainable future in energy and transportation.

**SB-2478-SD-2**

Submitted on: 3/14/2022 10:19:46 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Leland Fausak	Individual	Support	Written Testimony Only

Comments:

Help the State be independent of other's energy and transportation issues: Hawaii can create its own power and transportation fuels using crops and renewable fuels. This bill moves Hawaii into a sustainable future in energy and transportation.

**SB-2478-SD-2**

Submitted on: 3/14/2022 10:25:22 AM

Testimony for EEP on 3/15/2022 10:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Ron Reilly	Individual	Comments	Written Testimony Only

Comments:

I support this measure but only if amended to exclude burning of logs, wood chips wood pellets or wood bark.

Thank you, Ron Reilly, Volcano