

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 Brian T. Taniguchi, Chair;
The Honorable Les Ihara, Jr., Vice Chair;
and Members of the Senate Committee on Labor, Culture, and the Arts

From: Isaac W. Choy, Director
Department of Taxation

Date: Friday, February 5, 2021
Time: 3:00 P.M.
Place: Via Videoconference, Hawaii State Capitol

Re: S.B. 614, Relating to Taxation

The Department of Taxation (Department) offers the following comments regarding S.B. 614 for your consideration.

S.B. 614 would exempt from state income tax any unemployment compensation received by an individual between March 1, 2020, and December 31, 2020. The measure also directs the Department to retroactively refund all state income tax that was deducted and withheld from individuals' unemployment compensation during that same period, as authorized under sections 235-69 ("Voluntary deduction and withholding of state income tax from unemployment compensation") and 383-163.6 ("Voluntary deduction and withholding of federal and state income taxes"), Hawaii Revised Statutes. The measure is effective upon approval.

The Department notes that this measure would exempt unemployment compensation, but not Pandemic Unemployment Assistance, commonly known as PUA. Thus, if this measure became law PUA would still be subject to Hawaii income tax.

The Department is able to administer the bill as written, but notes that because the 2020 calendar tax year has already closed, taxpayers who have had state income tax deducted and withheld from their unemployment compensation must file a return in order to receive a refund of any exempted amounts. Likewise, taxpayers who may have already filed their returns before this measure takes effect would be subsequently required to file an amended return to receive their refund.

Thank you for the opportunity to provide comments.

TAX FOUNDATION OF HAWAII

126 Queen Street, Suite 304

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: INCOME, Retroactive exemption for unemployment compensation

BILL NUMBER: SB 614

INTRODUCED BY: BAKER, CHANG, KEITH-AGARAN, MISALUCHA, Gabbard,
Nishihara, San Buenaventura, Shimabukuro

EXECUTIVE SUMMARY: Retroactively exempts from state income tax, unemployment compensation received from 3/1/2020, to 12/31/20. Requires the department of taxation to retroactively refund state income tax deducted and withheld from individuals for unemployment compensation during that time period.

SYNOPSIS: In a section not to be codified in the HRS, provides that notwithstanding sections 235-69 and 383-163.6, Hawaii Revised Statutes, to the contrary, unemployment compensation received by an individual during the period of March 1, 2020, through December 31, 2020, shall be exempt from state income tax. Requires the department of taxation to retroactively refund state income tax deducted and withheld from individuals for unemployment compensation during the period of March 1, 2020, through December 31, 2020.

EFFECTIVE DATE: Upon approval.

STAFF COMMENTS: The stated purpose of the bill is to alleviate the financial strain on many struggling households in Hawaii by exempting unemployment insurance benefits received during the period of March 1, 2020, through December 31, 2020, from state income tax. There does appear to be justification for a relief measure. Whether we can afford it is another story.

Digested 2/2/2021



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 2021

THE SENATE

Committee on Labor, Culture, and the Arts

Senator Brian T. Taniguchi, Chair

Senator Les Ihara, Jr., Vice Chair

State Capitol, Conference Room 225

Friday, February 5, 2021; 3:00 p.m.

STATEMENT OF THE ILWU LOCAL 142 ON S.B. 614 RELATING TO TAXATION

Mahalo Chair Taniguchi, Vice Chair Ihara, and members of the committee for scheduling S.B. 614 which will help hundreds of thousands of workers across the state.

The ILWU Local 142 **strongly supports** S.B. 614, which retroactively exempts from state income tax, unemployment compensation received from March 1, 2020, to December 31, 2020 and requires the department of taxation to retroactively refund state income tax deducted and withheld from individuals for unemployment compensation during that time period.

As you know, hundreds of thousands of workers in Hawaii lost their jobs because of the Covid-19 pandemic and most of them are struggling to make ends meet. In fact, we just recently learned more than 580,500 UI claims were filed in 2020 showing just how bad the economy has been for workers throughout Hawaii. This translates to over half of the working population - a staggering and sobering amount.

Most workers have lost their health insurance, many are on the verge of eviction and many are struggling to provide for their families. Providing a one-time unemployment insurance (UI) tax relief will help hundreds of thousands of workers across Hawaii who have been negatively impacted by the Covid-19 pandemic and will help keep them in their homes. It will give them extra money to provide food for their families and could potentially help many small businesses across the state by putting more money in the pockets of workers who desperately need assistance. Asking workers to pay upwards of \$2,000 in UI income tax while seeing their wages and benefits reduce substantially is not the right thing to do. Our economy is still struggling, and workers need as much help as possible.



In addition, there are states across the country such as California, Oregon, New Jersey, Pennsylvania, and Virginia that have permanently exempted their state income tax from unemployment insurance because they recognize workers collecting UI are already struggling and need as much assistance as possible – especially during a pandemic and economic crisis.

Lastly, Congress also recognizes the struggles workers across the country are experiencing and as a result have introduced a similar measure that would exempt the federal income tax on UI payments received.

This is an unprecedented time and one of these worst economic periods in American history. Workers and their families need relief, and this bill will help provide much needed financial relief for working families.

We strongly recommend passage of S.B. 614.

Thank you for the opportunity to testify.

IRON WORKERS STABILIZATION FUND

February 5, 2021
3 pm

Senate Committee on Labor, Culture and the Arts
Via Videoconference
State Capitol
415 South Beretania Street

Re: SB614 – Relating to Taxation

Aloha Chair Taniguchi, Vice-Chair Ihara, and Members of the Senate Committee,

We **SUPPORT** the intent of SB614. This bill, if enacted, would retroactively exempt from state income tax, unemployment compensation received from March 1, 2020, to December 31, 2020 and require the department of taxation to retroactively refund state income tax deducted and withheld from individuals for unemployment compensation during that time period.

Our working families across the islands are suffering. President Joe Biden has clarified for us the cascade of crises that our society faces today: the virus, climate change, growing inequality, racism, America's global standing, and an attack on truth and democracy. Here at home, the pandemic has resulted in over 580,000 workers filing unemployment claims last year. We in Hawai'i also face the distinct crisis of a looming homelessness tsunami. The moratoriums on evictions promulgated by the President and Governor are only stop-gap emergency measures that address public health and safety. Those measures do not address the underlying growing fiscal debt owed by renters and mortgagees to landlords and lenders. The Federal relief provided through CARES and subsequent legislation is greatly appreciated but does not keep pace with the growing debt. Many of our 'ohana have not been able to work and are now faced with upwards of a ten months' worth of back mortgage or rent payments that could be in the tens of thousands of dollars per family.

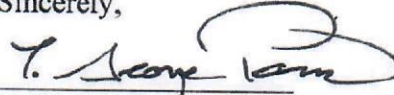
Too many of our 'ohana and friends have been laid off or have had hours reduced. Thousands of working families are on the verge of financial collapse, having spent their savings, lost their private health insurance, and having dim prospects of returning to work soon or earning enough to survive. Our local families are faced with difficult to impossible financial choices, deciding between food and rent or mortgage payments, and gas and car payments. Thousands of our 'ohana that were drowning under these cascades of crises have chosen to relocate their family out-of-state.

Providing a tax refund or relief on those that collecting Unemployment Insurance from March 1, 2020 to December 31, 2020 could result in savings in the thousands of dollars for each struggling family. This worker relief legislation, taken together with others, will be a step in the right direction. We firmly stand in solidarity with our tens of thousands of local families that are currently suffering from layoffs, decreased work hours, and the thousands more that are facing

IRON WORKERS STABILIZATION FUND

possible government furloughs given the pandemic and budget shortfalls. We encourage you to consider worker relief legislation that will help our neighbors that are suffering during these unprecedented times and try to stem the rising tsunami of homeless on the horizon.

Sincerely,



T. George Paris
Managing Director

TGP: MP

SB-614

Submitted on: 2/3/2021 4:15:56 PM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Tuiaana Scanlan	Testifying for IATSE Local 665	Support	No

Comments:

Aloha Chair Taniguchi, Vice-Chair Ihara, and Members of the Senate Committee,

My name is Tuia'ana Scanlan. I'm the President of IATSE Local 665. We represent Entertainment technicians that work in Live Events, Tradeshow & Convention, and Film/TV sectors. At the onset of the pandemic in early 2020, we experienced nearly 100% unemployment. We did not see a significant uptick in employment until the 4th quarter of 2020. While we are seeing some momentum building in the Film/TV sector, Live Events and Tradeshows/Conventions are not projected to return until Fall of 2021 at the earliest. Even still, that projection is contingent upon the success of the Vaccination initiative. While I can only speak for our members, it is clear that we are not alone in our struggles.

Working families had their income streams cut off through no fault of their own. To survive, these families have built up credit card debt, drained what savings they may have had, and are struggling to get back on their feet. They are currently being forced to make hard choices between bills, food, and health care. Working families are already at the end of their ropes and need relief immediately. Unemployment is a fraction of the regular working family's income. It's not cure for the problem, but a triage solution to stave off the worst case scenario. The worst case scenario is rapidly approaching. Coupled with the end of the Eviction moratorium looming, the situation for working families is dire. Working families are the backbone of our economy. By granting tax relief on unemployment benefits claimed during the pandemic, we can offer working families hope and show them how much they are valued by the State of Hawaii. There is currently a Federal Bill that aims to accomplish on a National level what SB 614 would do for the State of Hawaii. We strongly SUPPORT SB 614 as a means to provide immediate, tangible relief to working families and urge you all to do the same.

Sincerely,

Tuia'ana Scanlan, President, IATSE Local 665



To: Senate Committee on Labor, Culture and the Arts
Attn: Senator Brian Taniguchi, Chair, and Committee members

Hawaii Workers Center Testimony for February 5, 2021, Committee hearing
Supporting SB614, Exempting Unemployment Benefits Received From 03/01/20 to 12/31/20 From State Income Tax & Refunding State Income Tax Already Deducted or Withheld During That Time

The Hawaii Workers Center (HWC) is a resource and organizing center which addresses the issues and concerns of low-wage workers and immigrants. For the past 6 months, we have been publicly advocating for unemployed workers, urging the Department of Labor & Industrial Relations (DLIR) to reopen its unemployment offices and provide safe, direct, in-person services for the thousands of workers who have been furloughed or permanently laid off since March 2020. Given the poor condition of DLIR's archaic mainframe computer, the difficulty of submitting a claim, and the department's failure to be responsive to claimants' emails and phone calls, direct servicing is urgent and essential.

We sincerely congratulate the unemployed workers who were able to navigate through the inadequate responses and communications from the DLIR in order to receive the assistance that they need to survive. With the COVID-19 pandemic being an ever present crisis in our lives, Unemployment Insurance becomes super crucial as businesses remain closed, workers remain unemployed or with reduced hours, and more of us need to stay at home to take care of ourselves and our family members. While the world has changed dramatically in the last year and financial situations for so many of our friends and family have grown more difficult, tuition still needs to be paid, groceries still need to be bought, teeth still need to be checked on, cars still need to be repaired, and that doesn't even include the unexpected emergencies that occasionally come up in our lives. We need money to pay the bills and meet our basic needs.

By exempting unemployment benefits from state income tax, as well as refunding what had already been deducted or withheld from the beginning of March of last year to the end of December, the State can make sure more money can stay or return to people's pockets, helping to unload at least some of the financial burdens of Hawai'i's working families. We also need to support members of our community who still have been unable to file unemployment claims or who are having trouble with their current claims, continuing to urge the DLIR Director and other state officials to implement solutions like safely reopening DLIR offices in each county, resolving staffing shortages and technological issues/inadequacies at the Unemployment Insurance office, and opening up public access computers in libraries with trained staff. This will help ensure that unemployed workers can be served directly so that they can get assistance as needed, receive answers to their questions, and allow for more families to be able to finally receive some relief.

Submitted by Rev. Sam Domingo, John Witeck, and Jun Shin of the Hawaii Workers Center

Phone Number: 808-255-6663

Email: hiworkerscenter@gmail.com

SB-614

Submitted on: 2/4/2021 9:02:20 AM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Terry Galpin	Individual	Support	No

Comments:

Aloha, I strongly support this bill. Taxing individuals during a pandemic on unemployment benefits is heartless and will only cause more stress on people who are already at the end of their ropes. Our state has failed our people on many levels during this pandemic, please do not add taxes to the list. Our residents deserve a break.

Mahalo

SB-614

Submitted on: 2/3/2021 12:25:30 PM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Sarah Silva	Individual	Support	No

Comments:

Unemployment had completely dropped the ball and left many with families they can't support, bills they can't pay and the state should help us instead of sending us a bill for money that some haven't recieved

TO: Members of the Committee on Labor, Culture and the Arts

FROM: Natalie Iwasa, CPA, CFE
808-395-3233

HEARING: 3 p.m. Friday, February 5, 2021

SUBJECT: SB614 Exemption of State Income Tax on Unemployment Benefits
SUGGESTED AMENDMENT

Aloha Chair Taniguchi and Committee Members,

Thank you for allowing me the opportunity to provide testimony on SB614, which would exempt from state income tax unemployment compensation benefits received from March 1 through December 31, 2020, and require refund of any state income tax withheld.

Some taxpayers may be counting on the withheld portion of state taxes to cover their overall state tax liability. Therefore, please consider adding either an opt-in or opt-out clause in the bill, so that those who wish to use the withheld taxes to apply to their overall liability may do so.

SB-614

Submitted on: 2/3/2021 9:07:31 PM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Sami Loidl	Individual	Support	No

Comments:

Many of us did not choose to withhold our unemployment tax from our weekly benefit because we felt we desperately needed all we could after losing our jobs and struggling to pay our bills. Now, tax season is among us. What happens when we can't even afford to pay our owed taxes back and unemployment runs out and our jobs are still gone. What then? Please, don't make us pay these taxes back, and for those who did withhold their taxes, refund them. The government did not help us nearly enough during this pandemic. Most of us have been without jobs for nearly a year. Do the right thing, under these terribly strange circumstances.

SB-614

Submitted on: 2/4/2021 10:56:48 AM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Kallie Barnes	Individual	Support	No

Comments:

The gross negligence on behalf of the State Unemployment Office to disburse unemployment in a timely manner, answer and receive phone calls, and disburse the proper amounts has added to the already stressful and unprecedented impacts of the pandemic. Hawai'i citizens need all the help that they can possibly get, this is the least of what our state could do.

SB-614

Submitted on: 2/4/2021 1:44:57 PM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Steven Pitts	Individual	Support	No

Comments:

Aloha,

Please do not charge tax on the UI Benefits for those like myself who have been hanging on by a thread, due to no fault of our own, during the Covid lockdowns and subsequent period of vaccinations. It has been a rough year. Please know that so far, I have not taken any other handouts during this time, and wish to only get back to work as soon as possible once the pandemic has subsided. I am sure that once the vaccine is made widely available, that most of us will be able to pick back up. Due to previous bills, including medical bills, I have had a tough time this past year, and am grateful for all the UI benefits provided by the State of Hawaii as well as the Federal Govt.

Mahalos

SB-614

Submitted on: 2/4/2021 1:37:58 PM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Brian Baldwin	Individual	Support	No

Comments:

I support SB 614

I was one of the many folks who lost their job during this global pandemic. When I was let go, I was worried about my family, and how I was going to help support them these trying times. I needed to make sure that our mortgage was covered, so we had a place to live. I needed to make sure electricity and internet were paid, so my children could both do their schooling. I needed to make sure I got paid, not to keep up my quality of life, but to ensure that basic needs were met.

I was so happy when I approved for Unemployment Insurance (UI), and that I was also able to get in the system and not have too many issues. I was among the lucky ones who experienced very minor issues with UI. When it came time to decide if I was going to have taxes pulled from each check, or be taxed, it was a hard decision. We needed the money, but did not want to be hit with a hefty tax bill come tax time.

After debating it back and forth, I decided I should have taxes removed to make life easier later, as I was hoping to have a job sooner rather than later. That was not the case, and I was on UI for 9 months. It helped. It helped a great deal. What did not help was getting my w2/1099 from the state last week and seeing that no taxes had been withheld. I thought I was taking the tax hit each week, but it turns out the site failed me. Now I will have roughly a \$3,000 tax to pay.

I am not opposed to paying taxes. I am opposed to taxing people who are in need. The money UI gave us was to fill a need to make it through a global pandemic. A pandemic that is still raging unfortunately. So to tax money that is meant to keep people's heads above water does not seem right to me. Just because our heads are above water does not mean we are out of the flood. So any little bit will help bail us out.

I thank you for your time.

SB-614

Submitted on: 2/4/2021 1:03:58 PM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
kawehilani E Kamanu-Macariola	Individual	Support	No

Comments:

I, Kawehilani E Kamanu-Macariola, suport the testomony to not get taxed on unemployment benfits. Times if rough for my family and I. we lost help with welfare we wasnt able to collect. we are living off on others and would greatly appriciate it if we the people wasnt taxed on unemployment.

SB-614

Submitted on: 2/4/2021 11:10:28 AM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Richell Sweet	Individual	Support	No

Comments:

Please don't tax us we are suffering

SB-614

Submitted on: 2/4/2021 12:26:40 PM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
nahoalii	Individual	Support	No

Comments:

The state should NOT be taxing people who are already vulnerable as a result of the pandemic. Every single cent counts for our struggling families.

SB-614

Submitted on: 2/4/2021 12:08:56 PM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Aimee Rice	Individual	Support	No

Comments:

I am in support of SB614, no state tax for UI and PUA benefits received from March through December 2020. These benefits are:

1. Already a reduced amount from what a normal paycheck would be. They also don't account for possible raises and/or bonuses that may have been received;
2. Probably 99.9% of people receiving these benefits are so because of the state's covid pandemic response where all but essential businesses were closed. Employees were furloughed due to places of business being closed and no hours were available. Or they were forced to quit in order to take care of children whose schools have closed due to the state's pandemic response, or to care for other family members whose nursing care became unavailable due to the state's shut downs and lock downs. No one wanted to leave their jobs, it was a force measure imposed upon workers by the state in response to the pandemic. Therefore, no one should be further penalized by paying the state taxes which reduces the benefit amount even more;
3. People are already having a hardship with the reduced income and the quarantine, stay at home orders. Paying the state taxes will only create more of a hardship and create more individual debt.

Thank you.

SB-614

Submitted on: 2/4/2021 12:19:41 PM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Lisa Marie Bortmas	Individual	Support	No

Comments:

I think it's horrible that the state is taxing struggling individuals while they collected unemployment. The state should not be taxing people at a time like this.

SB-614

Submitted on: 2/4/2021 12:26:05 PM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
chyrial camacho	Individual	Support	No

Comments:

I've been negatively affected financially due to COVID-19 and I now owe taxes back to the state and the federal government. I've been pending unemployment for months so I went back to work because I honestly couldn't pay my bills while waiting to be paid. My hours working in the hotel industry are now drastically lowered due to slow business needs. I've barely caught up with my bills and I can't feasibly say that I'll be able to pay back any taxes and still be able to survive. There is no way I can do it.

SB-614

Submitted on: 2/4/2021 12:23:34 PM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Brandy Domingo	Individual	Support	No

Comments:

Aloha,

I am writing to say that I support this bill. We are in a pandemic that isn't our fault and is out of our control. Every penny counts for us to survive, bad enough it isn't our full pay. We are struggling everyday during this pandemic. From March 29, 2020 I was having state taxes taken out. It may not be much, but like I said, every penny counts to survive during this pandemic. In my account shows states taxes being withheld. I fully support this bill and hope that it will help us all. Thank you

SB-614

Submitted on: 2/4/2021 2:07:07 PM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
keliko elkington	Individual	Support	No

Comments:

Aloha,

I am one of many people in Hawai'i who struggled dearly at the hands of Covid-19 and the drastic changes it has brought upon us. All working members within our household were affected by job loss (furloughed) all while raising a newborn. With no further assistance and the unemployment system lagging, we have been barely holding on. I strongly object to taxes being taken from unemployment benefits as many people who depend on this system need every penny they can get.

SB-614

Submitted on: 2/4/2021 2:15:55 PM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Kawehionapua Colleado	Individual	Support	No

Comments:

I am in full support of this bill. We were struggling this whole pandemic and couldn't afford the take taxes out. It's very unfair that they tax us. Please pass this bill. It would help thousands of suffering families that would end up having to pay back a lot of taxes. I can be reached via email @ wehigyrl5@gmail.com.

Sincerely,

Kawehionapua Colleado

SB-614

Submitted on: 2/4/2021 2:19:12 PM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Wendell Morse	Individual	Support	No

Comments:

I support this bill

SB-614

Submitted on: 2/4/2021 2:36:06 PM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
CARIN ENOVIJAS	Individual	Support	No

Comments:

I urge our legislators to act with compassion and common sense to pass this bill in service to the people of Hawaii who have struggled to survive the unprecedented economic and social fallout related to the Covid-19 pandemic. Taxing the unemployment benefits of Individuals who have lost jobs that may never be recovered is another in a long series of punitive measures that will continue to cost taxpayers in the lowest income brackets, possibly leading to more devastating economic consequences that will ultimately cost the state more than they will gain through taxation of UI benefits.

Please do not contribute further to the cycle of Hawaii's increasing income inequality. Pass this measure for Hawaii's working class.

Sincerely,
Carin L. Enovijas
Kihei, HI

SB-614

Submitted on: 2/4/2021 3:39:32 PM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Jessica Warfel	Individual	Support	No

Comments:

Aloha, The unemployment system is really bad. It's been detrimental to people's lives. So many people not getting paid. There's no way we could pay state taxes right now. We are getting evicted, going hungry and getting angrier and more depressed. We all already have nothing. It's so sad

mahalo

Jessica Warfel

SB-614

Submitted on: 2/4/2021 4:09:47 PM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Andrea Rayne	Individual	Support	No

Comments:

Aloha,

I have been unemployed since March of 2020 and remain unemployed due to the COVID-19 pandemic. My employer, Holo Holo Charters, has been unable to resume operations due to the rules set forth by Mayor Kawakami and our county's government. Having to pay taxes on the already minimal unemployment benefits I receive (that do not cover my bills and mortgage) would be incredibly challenging. I urge you to pass this bill that will help thousands of unemployed workers in Hawaii.

Mahalo,

Andrea Rayne

SB-614

Submitted on: 2/4/2021 4:26:44 PM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Lehuanani M Benner	Individual	Support	No

Comments:

Aloha,

I would like to submit my support for the passage of this bill. Individual's and families are struggling as it is. Without the passage of this bill most will end up having to owe taxes, when most families are already in the red, and most still waiting for benefits to be paid. The second Peuc, although approved in December, has yet to pay any benefits. The pandemic has been stressful for everyone, but not knowing when benefits will be paid, and now with an impending tax bill, it makes it evermore stressful.

SB-614

Submitted on: 2/4/2021 4:33:47 PM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
RobertAnn K Goias	Individual	Support	No

Comments:

I support this bill as we all have fallen upon hard times! I believe it will get worse before it starts to get better. Many of us are struggling now and have no idea how we will be paying our rent in the near future let alone have to worry about paying our taxes!

SB-614

Submitted on: 2/4/2021 4:37:39 PM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Ryan Kelly	Individual	Support	No

Comments:

I support this. No tax on unemployment compensation. We are all struggling. It's the right thing to do!

SB-614

Submitted on: 2/4/2021 4:48:10 PM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Kimberly England	Individual	Support	No

Comments:

I am still unemployed due to covid and barely surviving as my clients cannot have services at this time. I do not think anyone in my shoes should be expected to pay taxes on UI at this time. Already having to use the 600 on my tax and this doesn't help me survive paying taxes atm. Mahalo for listening.

SB-614

Submitted on: 2/4/2021 4:37:55 PM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Anthony Delgado	Individual	Support	No

Comments:

I am in favor of this bill. I, like so many others, are struggling to pay for rent and afford groceries to just live as a human right. It has been extremely stressful to find out that by tax day you have to pay dues over \$500, when the only income has been from unemployment, which has been a mess because I just recently exhausted my regular UI benefits and can't receive PEUC11 until whenever the funding from Department of Labor and the new UI system programming is ready. We **need** help fast and immediately.



HAWAI'I LODGING & TOURISM
A S S O C I A T I O N

Testimony of
Mufi Hannemann
President & CEO
Hawai'i Lodging & Tourism Association

Committee on Labor, Culture, & the Arts
Senate Bill 614: Relating to Taxation

Chair Taniguchi, and members of the Committee, mahalo for the opportunity to submit testimony on behalf of the Hawai'i Lodging & Tourism Association, the state's largest private sector visitor industry organization.

The Hawai'i Lodging & Tourism Association—nearly 700 members strong, representing more than 50,000 hotel rooms and nearly 40,000 lodging workers — advocates on behalf of an industry that has been forced to furlough thousands of workers, many of whom remain out of work. These workers, like so many others around the state have relied upon State unemployment benefits to provide for themselves and their families. The unprecedented nature of the pandemic and its fallout has wreaked havoc on working class families' financial security, and the State should continue to do all that it can to alleviate this.

Senate Bill 614, as a legislative mechanism, would greatly help thousands of local residents who have had to weather the pandemic while on furlough or without a job by exempting the income tax on unemployment compensation from March 1, 2020 – December 31, 2020. There are many families in Hawai'i who live paycheck to paycheck and would struggle to maintain some of their basic necessities if they were subject to an income tax expense on their unemployment benefits. The Legislature has the ability to lessen some of this burden, and we urge passage of this bill to help our local families stay afloat.

As such, HLTA supports Senate Bill 614.

Thank you for the opportunity to offer this testimony.

SB-614

Submitted on: 2/5/2021 7:44:18 AM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
JACQUELINE MACUGAY	Individual	Support	No

Comments:

I support Bill SB614 to exempt the State Income tax regarding unemployment compensation from march first to December 31,2020. The reason being is that majority of everyone who initially filed and clicked on tax withheld didn't get their tax withheld and received 1099 and tax was not withheld.

SB-614

Submitted on: 2/5/2021 12:39:54 AM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Pulani Makepa	Individual	Support	No

Comments:

I have been affected by this pandemic like many others out there in this island and across our America and like those millions of people affected I went from being furloughed from March 2020 to Laid off in December 2020. My husband is now the sole provider for our family. He tries to works as much over time as possible but with our income being cut in half we are still struggling almost a whole year later. I applied for the very first PEUC on 1/15/21 and I am still awaiting monetary determination. I was forced to cash out on my 401k to help pay off some bills and just barely get us all caught up with some of our bills and I just seen my 1099 on the states UI and it is off by \$10,000. Thats is a whole lot of money of which I do not have. I have been waiting since the second week of January and still have not received any response for my claim. We are struggling and have not done our taxes for fear we owe amwhat we don't have. This will help my family as much as many others out there that need the help and relief. So I proudly support this request. Thank you!

SB-614

Submitted on: 2/5/2021 12:32:13 AM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Charmaine Benigno	Individual	Support	No

Comments:

I hereby Charmaine Benigno believe that the state shouldn't have to tax citizens for unemployment. It was a crisis during that time period and it is much needed help. The pandemic is still going on, so we will continue needing help if people are not able to work still. We deserve the help during a time like this. Aloha!

SB-614

Submitted on: 2/5/2021 12:28:30 AM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Michelle Uyematsu	Individual	Support	No

Comments:

I was furloughed from my job from 4/19/2020 until 11/15/2020. This pandemic has created many unforeseen hardships for many families with losses of jobs or reduction in hours and hold ups with ui benefits. I personally had exhausted my original ui claim in mid October and applied for the PEUC which is still pending monetary determination from weeks 10/24 - 11/14/2020. I think the taxation of ui benefits will add more hardships for so many families. Please reconsider.

Michelle Uyematsu

SB-614

Submitted on: 2/4/2021 5:15:51 PM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Jenara	Individual	Support	No

Comments:

On March 22, 2020 I received a phone call that was life changing. I was told I was being furloughed due to the Covid-19 Pandemic. Several times I have been told my employer that I might have a tentative restart date but that is still elusive.

My pay has been SIGNIFICANTLY impacted. Although I am grateful for unemployment and PEUC I am making about a quarter of my former pay. My bills reflect my prior pay and remain ongoing. A lot of the aid that was available for others was not available to me nor was any type of stimulus available to me. I have bulldozed through my entire savings account trying to remain afloat. To be taxed is absolutely something I cannot afford at this time.

SB-614

Submitted on: 2/4/2021 5:18:06 PM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Johnnalyn Clark	Individual	Support	No

Comments:

Aloha,

My name is Johnnalyn Clark and I support this bill!!

SB-614

Submitted on: 2/4/2021 11:31:17 PM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Eduardo Hernandez	Individual	Support	No

Comments:

Aloha Senators,

In these times of such extraordinary financial challenge, waiving income tax for unemployment benefits would be an affirmation of unity. I don't know how I can pay the tax that would be due because my family has been so economically impacted by the pandemic.

Mahalo for your thoughtful consideration of this testimony which will provide a measure of comfort to those who are struggling in the face of such uncertainty and a shaky public safety net that protects everyone.

SB-614

Submitted on: 2/4/2021 5:24:37 PM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Christine I Bertlemamn	Individual	Support	No

Comments:

To whom it may concern:

The impact of COVID-19 on Hawaii's economy and residents has been horrendous!!!! There are no words to describe the distress and anxiety so many of us are experiencing due to the loss of income and an archaic unemployment insurance system that can't process our benefits in a timely manner. No one is to blame as no one could have ever anticipated the magnitude nor the impact COVID-19 would have on our economy. However, there are things that can be done going forward to minimize the suffering. By relieving us of the tax burden, we can have some reprieve and avoid further financial hardships. I keep this short as I know I'm overstating the obvious but I ask for your favor is passing SB614. Mahalo!!!

SB-614

Submitted on: 2/4/2021 5:32:58 PM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Angela Hardy	Individual	Support	No

Comments:

Aloha, please support SB614 to support our struggling families. Due to pandemic, it is distasteful and sad that so many are not only struggling emotionally but should not be struggling financially by being taxed on their benefits from UI. Every last cent counts to pay their rents and feed their families. Please take this into consideration and vote yes! Mahalo

SB-614

Submitted on: 2/4/2021 10:39:31 PM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Connie McAboy	Individual	Support	No

Comments:

I'm writing to ask you to please vote Yes on Bill SB614 making UI benefits tax free from March to Dec 31 and returning funds

withheld!

The state should NOT be taxing people who are already vulnerable as a result of the pandemic. The struggling unemployed should not be burdened further. We look forward to contributing to the economy when this is over, but now is the time to take care of your constituents and be sure that we can get through this!

Mahalo

a

SB-614

Submitted on: 2/4/2021 5:48:29 PM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Kauai Pratt-Aquino	Individual	Support	No

Comments:

February 4, 2021

The Hawaii State Senate

RE: SUPPORT FOR SB 614

Aloha Senators:

Mahalo for the opportunity to submit testimony in strong support of Senate Bill 614. This bill proposes to retroactively exempt from state income tax, unemployment compensation received from March 1, 2020, to December 31, 2020. The proposal requires the department of taxation to retroactively refund state income tax deducted and withheld from individuals for unemployment compensation during that time period.

First, I want to mahalo you for proposing this. As a community organizer who has done extensive work for individuals and small businesses hard hit by the pandemic, this bill would help tremendously to alleviate the burden they face as a direct result of the pandemic. Many families are just making ends meet. They face crippling credit card debt and delinquent utilities and mortgage/rent payments because they do not have the necessary resources to survive. This would add an additional burden on to them- crippling state taxes, which will directly impact their ability to live

By exempting state income taxes on these benefits, the state is being more effective with resources with the future in mind because, in the end, a nonprofit or other entity will cover the gap to provide basic resources. Further, the taxes held will cover staff time to collect the same debt, unsuccessfully, in my opinion, in the near future because families just do not have the liquidity to do it on their own right now. This measure takes a real life approach to current issues and ensures that more resources stay with these families. This will also protect the future security of our state to ensure that we are

taking care of our most vulnerable communities because when they are doing well all of Hawaii does well.

Finally, the struggle these families face is real. I have served in food lines and have had contact with thousands of families who face food insecurity. It is heartbreaking when parents are unable to provide food for their children and have nearly made it to their end. This is how we must govern is through these lenses to put forth solutions that address the heart of the issue. Again, I humbly ask you to please support this measure.

S. A. Kauai Pratt-Aquino, Esq.

SB-614

Submitted on: 2/4/2021 10:28:18 PM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Carisa Torres	Individual	Support	No

Comments:

We need help with our taxes please. This has been an unprecedented year. Most of us have not been working and are now burdened with a large tax bill. We are mostly low income families just trying to survive.

Thank you. CarisaTorres

SB-614

Submitted on: 2/4/2021 5:39:38 PM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Ashley Patinio	Individual	Support	No

Comments:

Being one of the many residents furloughed this past year because of covid and struggling with unemployment and waiting for funds, getting behind on Bill's, struggling to pay rent and utilities, having to pay state taxes on the unemployment received would be even more detrimental to my families current financial strain this pandemic has caused, not only for my ohana but to the many other families all over the islands struggling not knowing when things will turn around. This would take a lot of the stress of the coming tax season and the extra burdens of weight from additional debt off of those families in and throughout our communities. Mahalo.

SB-614

Submitted on: 2/4/2021 8:37:55 PM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Marcelle Liana	Individual	Support	No

Comments:

I strongly support this bill. Every penny counts for struggling families!

Mahalo

SB-614

Submitted on: 2/4/2021 6:46:04 PM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Elizabeth Dela Cruz	Individual	Support	No

Comments:

Please don't tax unemployment and PUA benefits. We are all struggling due to the pandemic and need all the help we can get during these uncertain times. Now is the wrong time to further disenfranchise the middle class. Thank you for your time and attention.

SB-614

Submitted on: 2/4/2021 7:49:45 PM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
tomomi sasagake	Individual	Support	No

Comments:

Please Support unemployment people.

SB-614

Submitted on: 2/4/2021 7:05:18 PM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Susan Gregory	Individual	Support	No

Comments:

Please pass SB614. Allow unemployed workers to keep all of their benefits. It makes sense to allow them to keep the income received from unemployment. So many people are in stalled out cycles with unemployment payments or stuck inbetween extensions. I support SB614.

SB-614

Submitted on: 2/4/2021 7:38:17 PM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Drew Uperesa	Individual	Support	No

Comments:

I am in support of this bill as a citizen of the state of Hawaii. I believe its important especially becuse things haven't change in almost one year. It's unfortunate but I'm still on unemployment because my line of work has yet to come back to the work force. I really hope things open up again so we can go back to work. I do think its unfair to charge us taxes on the money that took months of waiting and stress to get.

SB-614

Submitted on: 2/4/2021 6:07:33 PM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Marcus Quiniones	Individual	Support	No

Comments:

Please support SB614 in order for those of us who have been and are currently facing hardship due to the lack of work from the restrictions caused by the COVID-19 pandemic, to be able to sustain ourselves further in an uncertain future. My UI benefits will end next month, as of now, and there is no end in sight for "returning to business as normal" in the state of Hawaii. I work in the hospitality/hotel industry, which is not deemed "essential", and whose workers interact with incoming visitors and many others closely, and face to face, however; do not receive any priority regarding receiving the COVID-19 vaccine. This brings an added level of uncertainty. Supporting SB614 will offer an extension for us who face an uncertain 2021 and beyond. Thank you.

SB-614

Submitted on: 2/5/2021 9:12:17 AM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Debbie Rios	Individual	Support	No

Comments:

I support this bill as many were forced into unemployment via our government mandate.

Many residents have been severely affected and continue to be affected daily. They are very vulnerable and to make them pay for taxes from UI only adds a negative impact and make recovery even more severe when they are just trying to survive and adapt.

SB-614

Submitted on: 2/5/2021 9:09:46 AM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Doreen Yarson	Individual	Support	No

Comments:

Dear Senators,

I am writing to you in support of bill SB 164. After 30 years of residing and working in Honolulu, I became unemployed in March of 2000. I am still in the process of waiting for my employer to call me back to work. As you know many of us are in the same situation and living day by day on very little government assistance. Any assistance during this time of uncertainty is greatly appreciated and in my opinion your moral obligation. Especially since the unemployed are at the low end of the tax bracket and income scale.

There are 15 states that do not impose state tax on unemployment wages. Certainly the State of Hawaii can follow their example.

Alaska, Alabama, California, Florida, Nevada, New Hampshire, New Jersey, Pennsylvania, South Dakota, Tennessee, Texas, Virginia, Washington, Wyoming.

Thank you for your time and kokua.

Doreen Yarson

SB-614

Submitted on: 2/5/2021 8:52:52 AM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Stefanie Beck	Individual	Support	No

Comments:

This bill is urgently needed! Unemployment benefits have been of immense help, but thousands of us have been furloughed or laid off since March 2020 with no guarantee of getting our jobs in the hotel industry back. We have already been struggling to survive financially, and the extra burden of paying income tax on UI benefits would be unbearable. Many states already do not tax benefits - please pass Senate Bill 614!!

SB-614

Submitted on: 2/5/2021 8:42:06 AM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Kuuipo	Individual	Support	No

Comments:

I hear support Bill SB614. The State should not be taxing people that withheld their taxes during the pandemic knowing everyone were struggling .

SB-614

Submitted on: 2/5/2021 9:49:39 AM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Amy Stephens	Individual	Support	No

Comments:

I urge our legislators to act with compassion and common sense to pass this bill in service to the people of Hawaii who have struggled to survive the unprecedented economic and social fallout related to the Covid-19 pandemic. Taxing the unemployment benefits of Individuals who have lost jobs that may never be recovered is another in a long series of punitive measures that will continue to cost taxpayers in the lowest income brackets, possibly leading to more devastating economic consequences that will ultimately cost the state more than they will gain through taxation of UI benefits.

Please do not contribute further to the cycle of Hawaii's increasing income inequality. Pass this measure for Hawaii's working class.

SB-614

Submitted on: 2/5/2021 10:31:45 AM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Povi Carisa-Abney	Individual	Support	No

Comments:

Aloha,

I am writing to urge our legislators to act with compassion to pass this bill in service to the people of Hawaii who have struggled to survive the unprecedented economic and social fallout related to the Covid-19 pandemic. Taxing the unemployment benefits of individuals who have lost jobs that may never be recovered is financially devastating.

Please pass this measure for Hawaii's working class ohana.

SB-614

Submitted on: 2/5/2021 10:25:03 AM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
sarah jane brendliger	Individual	Support	No

Comments:

I am writing in support of the bill passed that we should not have to pay taxes on money collected from unemployment from the government. I have been out of work since March In hawaii without a future job in sight. I fully agree to return the tax money.

SB-614

Submitted on: 2/5/2021 10:26:44 AM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Alyssa Weyersberg	Individual	Support	No

Comments:

On March 20th, 2020 I (unknowingly) worked my last day at Aulani Disney Resort due to the pandemic. The rest of the year was a nightmare collecting unemployment while trying to stay above water. Disney then laid thousands of people off in October.

Getting taxed in the short-term is going to deliver a fatal blow to thousands of workers who are displaced. If the people don't get taxed they will use that money to stimulate the economy. The tax money they keep will go to things like bills, and help them spend more in the community. It is more beneficial in the long-term for us to have that tax money so it can circulate through the economy and benefit the whole.

I ask as a citizen of Hawaii to pass this bill, help us to help our families, so we can use our surplus income to stimulate our economy and recover more quickly.

SB-614

Submitted on: 2/5/2021 10:04:31 AM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Keiko Fujita	Individual	Support	No

Comments:

We seriously have problems to receive UI so that's why I agree with tax issue for this.

SB-614

Submitted on: 2/5/2021 11:00:00 AM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Michael Rains	Individual	Support	No

Comments:

I urge our legislators to act with compassion and common sense to pass this bill in service to the people of Hawaii who have struggled to survive the unprecedented economic and social fallout related to the Covid-19 pandemic. Taxing the unemployment benefits of Individuals who have lost jobs that may never be recovered is another in a long series of punitive measures that will continue to cost taxpayers in the lowest income brackets, possibly leading to more devastating economic consequences that will ultimately cost the state more than they will gain through taxation of UI benefits.

Please do not contribute further to the cycle of Hawaii's increasing income inequality. Pass this measure for Hawaii's working class.

SB-614

Submitted on: 2/5/2021 11:01:29 AM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Rayne Kauhi	Individual	Oppose	No

Comments:

In Opposition.

SB-614

Submitted on: 2/5/2021 11:04:43 AM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Anna Vidinha	Individual	Support	No

Comments:

Aloha,

I support the proposal of SB614. I believe that for those of us who have had to collect unemployment benefits due to the ongoing pandemic should not have to pay state taxes, as our job loss/reduction was due to no fault of our own. Living in Hawai`i is already at a high cost and with no work, every penny counts towards helping struggling families and individuals survive during this pandemic. Other countries are providing assistance to their citizens. State tax should not be collected for UI benefits during a global crisis. I humbly ask that you will consider passing this bill that exempts state tax from being collected and retroactively refunds the state taxes that have been collected since March 2020 until the end of the calendar year.

Please pass this bill and help your citizens to be able to provide for their households and be able to live during this pandemic. As mentioned, every penny counts and with no update on when the PEUC Continuing Act of 2021 will begin, acting quickly in passing this bill and getting the taxes already paid refunded to individuals will greatly help us.

Mahalo for your time and consideration in passing this bill.

SB-614

Submitted on: 2/5/2021 11:03:17 AM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Alex Kauhi	Individual	Oppose	No

Comments:

In Opposition.

SB-614

Submitted on: 2/5/2021 11:01:31 AM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Romel Evangelista	Individual	Support	No

Comments:

In times of hardship we are experiencing I'm asking the honorable Senate to support SB614 for the people of hawaii.

SB-614

Submitted on: 2/5/2021 11:22:39 AM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Sonja Corrigan	Individual	Support	No

Comments:

As someone who has been a workaholic her entire life, this pandemic has hit hard in many ways. A tax break for those relying on unemployment seems the most ethical as too many hardships are a direct result of delayed unemployment payments.

SB-614

Submitted on: 2/5/2021 11:54:40 AM

Testimony for LCA on 2/5/2021 3:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
jordan goo	Individual	Support	No

Comments:

I am in favor of sb614 as I have been on ui since March of 2020 thanks