

JOSH GREEN M.D.  
GOVERNOR

SYLVIA LUKE  
LT. GOVERNOR



STATE OF HAWAII  
**DEPARTMENT OF TAXATION**

Ka 'Oihana 'Auhau  
P.O. BOX 259

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

GARY S. SUGANUMA  
DIRECTOR

KRISTEN M.R. SAKAMOTO  
DEPUTY DIRECTOR

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

**TESTIMONY ON THE FOLLOWING MEASURE:**

H.B. No. 1483, Relating to General Excise Tax

**BEFORE THE:**

House Committee on Economic Development

**DATE:** Friday, February 3, 2023

**TIME:** 10:00 a.m.

**LOCATION:** State Capitol, Room 423

Chair Holt, Vice-Chair Lamosao, and Members of the Committee:

The Department of Taxation ("Department") offers the following comments regarding H.B. 1483 for your consideration.

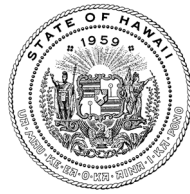
H.B. 1483 adds two new sections under Chapter 237, Hawaii Revised Statutes (HRS). The first new section phases out the general excise tax (GET) on the sale of groceries that are eligible under the Supplemental Nutrition Assistance Program (SNAP) or Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) over a four-year period. The second new section of chapter 237 also phases out GET on the sale of nonprescription drugs, medical supplies, and durable medical equipment over a four-year period. Both phase outs of the GET are accomplished by reducing the tax rate by one per cent each year beginning on January 1, 2024. The measure will take effect on July 1, 2023.

The Department notes that this bill will cause there to be dual rates on the annual return for fiscal-year taxpayers.

The Department further notes that it will be able to implement this bill beginning on January 1, 2024, but this will require significant resources to implement the necessary form and system changes.

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

JOSH GREEN, M.D.  
GOVERNOR



LUIS P. SALAVERIA  
DIRECTOR

SABRINA NASIR  
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**  
*Ka 'Oihana Mālama Mo'ohelu a Kālā*  
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

**WRITTEN ONLY**  
TESTIMONY BY LUIS P. SALAVERIA  
DIRECTOR, DEPARTMENT OF BUDGET AND FINANCE  
TO THE HOUSE COMMITTEE ON ECONOMIC DEVELOPMENT  
ON  
HOUSE BILL NO. 1483

**February 3, 2023**  
**10:00 a.m.**  
**Room 423 and Videoconference**

RELATING TO GENERAL EXCISE TAX

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

House Bill No. 1483: 1) reduces and eliminates the general excise tax for the sale of groceries that are eligible under the Supplemental Nutrition Assistance Program or Special Supplemental Nutrition Assistance Program for Women, Infants, and Children over a four-year period; and 2) reduces and eliminates the general excise tax for the sale of nonprescription drugs, medical supplies, and durable medical equipment over a four-year period.

Rather than taking a piecemeal approach, B&F strongly believes that the holistic, targeted approach in the Green Affordability Plan, House Bill No. 1049, is a more suitable and cost-effective option in providing needed financial relief to Hawai'i's residents.

Thank you for your consideration of our comments.



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

#### Executive Officers

**Eddie Asato**, Pint Size Hawaii, *Chair*  
**Gary Okimoto**, Safeway, *Vice Chair*  
**Maile Miyashiro**, C&S Wholesale, *Secretary/Treas.*  
**Lauren Zirbel**, HFIA, *President and Executive Director*  
**John Schilf**, Rainbow Sales and Marketing, *Advisor*  
**Paul Kosasa**, ABC Stores, *Advisor*  
**Derek Kurisu**, KTA Superstores, *Advisor*  
**Toby Taniguchi**, KTA Superstores, *Advisor*  
**Joe Carter**, Coca-Cola Bottling of Hawaii, Odom, *Advisor*  
**Charlie Gustafson**, Tamura Super Market, *Immediate Past Chair*

TO: Committee on Economic Development

FROM: HAWAII FOOD INDUSTRY ASSOCIATION  
Lauren Zirbel, Executive Director

DATE: February 3, 2023  
TIME: 10am  
PLACE: Via Videoconference

RE: HB1483 Relating to General Excise Tax

Position: Support

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

HFIA is in support of this measure. Exempting groceries from the GET has a range of benefits for Hawaii consumers.

#### **Benefit lower income households the most –**

Lower income households spend a higher percentage of their income on food and essential items. Taxes on these items disproportionately impact lower income Hawaii families. This is the definition of a regressive tax.

While some lower income Hawaii residents are eligible for the Refundable Food Excise Tax credit, this amount is a flat rate and does not reflect the actual amount that their household may have spent on food taxes during the year. A single individual making over \$30,000 a year qualifies for \$0 in Refundable Food Excise Tax credit. A married couple making \$41,000 a year qualifies for \$35 in Refundable Food Excise Tax Credit. This is nowhere near the amount of money these individuals and families spend on grocery taxes per year. According to a recent study, cited in a Sep. 14<sup>th</sup> 2022 KHON story entitled, “Hawaii tops list for most expensive grocery bills,” the average person in Hawaii spends \$556.76 per month on groceries just for themselves.

Households with a shopping budget similar to the USDA’s Thrifty Food Plan spend about \$800 a year on grocery taxes alone. Exempting groceries from the GET would mean these families’



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**Joe Carter**, Coca-Cola Bottling of Hawaii, *Immediate Past Chair*

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grocery budget would increase by about \$15 a week. This can mean more food, healthier food, more diverse food, and more local food on Hawaii families' tables.

### **Combat food insecurity-**

A new study co-authored by Harry Kaiser, the Gellert Family Professor at the Cornell Charles H. Dyson School of Applied Economics and Management, finds that even a slight grocery tax-rate increase could be problematic for many. "An increase of 1% to 4% may sound small, but after several trips to the grocery store, the extra costs can create serious burdens for the lowest-income families," Kaiser said. "We found that even the slightest increase in tax rate correlated to an increased likelihood of food insecurity. Grocery taxes that rose by just one percentage point led to a higher risk of hunger in households."

### **Lower cost of living for all Hawaii residents –**

Hawaii has the highest cost of living of any U.S. state. Eliminating the GET on food is a way to immediately bring down the cost of living for all Hawaii residents. The high price of energy, real estate, and cost of shipping impacts Hawaii residents and visitors of all income levels. Many factors impacting our high prices are out of our control. However, eliminating the GET on groceries is within the State's control. Even middle income people are struggling in Hawaii, they deserve to not pay taxes on essential items such as Groceries and OTC medications just like the vast majority of or residents in the United States.

Exempting SNAP eligible groceries from the GET is easy for retailers to implement. These items are already coded into point of sales systems so it is straightforward to program these systems not to apply taxes to these items. This is an efficient way to make food more affordable and bring down the cost of living for Hawaii consumers.

### **Put Hawaii on par with the rest of the United States –**

Shoppers in thirty-seven states pay no taxes on groceries, and six other states have reduced taxes on groceries. Only seven states tax groceries as much as, or more than Hawaii, and all these states have lower costs of living than Hawaii. It is not difficult to implement this tax exemption in other states. Most states agree that taxing groceries and medications is regressive and unethical.

### **Decrease the substantial tax burden for Hawaii residents –**

Between Hawaii's GET on all business transaction, State income taxes, and property taxes, Hawaii residents face one of the highest tax burdens in the U.S. Residents of Honolulu, Kauai, and Hawaii Counties also have the added burden of the County Surcharge taxes. Removing the GET from groceries lessens the substantial tax burden faced by Hawaii residents.



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**Joe Carter**, Coca-Cola Bottling of Hawaii, *Immediate Past Chair*

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#### Combat Inflation –

Recent historic inflation rates have made many goods and services, including food, more expensive and exacerbated existing economic issues, like food insecurity in our state. Removing the GET from groceries can help counteract the recent inflation and increase Hawaii families' purchasing power for food.

For all these reasons we ask that the Committee pass this measure, and we thank you for the opportunity to testify.

#### Additional Sources:

<http://files.hawaii.gov/tax/stats/stats/credits/2014credit.pdf>  
<https://taxfoundation.org/sales-taxes-on-soda-candy-and-other-groceries-2018/>  
<https://www.usatoday.com/story/money/economy/2018/05/10/cost-of-living-value-of-dollar-in-every-state/34567549/>  
<https://www.cnbc.com/2018/06/28/these-are-americas-most-expensive-states-to-live-in-for-2018.html>  
<https://www.cnbc.com/2018/06/28/americas-cheapest-states-to-live-in-2018.html>  
<https://www.newsweek.com/most-expensive-place-live-us-hawaii-toilet-paper-costs-more-628977>  
<http://www.hawaii.newsnow.com/2018/09/20/hud-now-considered-low-income-oahu/>  
[https://www.capitol.hawaii.gov/hrscurrent/Vol04\\_Ch0201-0257/HRS0235/HRS\\_0235-0055\\_0085.htm](https://www.capitol.hawaii.gov/hrscurrent/Vol04_Ch0201-0257/HRS0235/HRS_0235-0055_0085.htm)  
<https://news.cornell.edu/stories/2021/05/study-grocery-taxes-increase-likelihood-food-insecurity>  
<https://www.fns.usda.gov/snap/thriftyfoodplan>



February 3, 2022

10 a.m.

VIA VIDEOCONFERENCE

Conference Room 423

**To: House Committee on Economic Development**

**Rep. Daniel Holt, Chair**

**Rep. Rachele Lamosao, Vice Chair**

**From: Grassroot Institute of Hawaii**

**Jonathan Helton, Policy Researcher**

RE: HB1483 — RELATING TO GENERAL EXCISE TAX

***Comments Only***

Dear Chair and Committee Members:

The Grassroot Institute of Hawaii would like to offer comments on [HB1483](#), which would exempt from the state general excise tax groceries eligible under the federal Supplemental Nutrition Assistance Program, nonprescription medications, medical equipment and medical supplies.

The exemption would be gradually phased in between 2024 and 2027, reducing the GET on these goods from the current 4% rate to 0%.

This is a good bill, one that would make an immediate difference when it comes to addressing Hawaii's high cost of living, which has been a major reason for the state's steady decline in population over the past six years.

As we all know, the general excise tax is regressive, hitting low and middle-income individuals and families the hardest. Exempting SNAP-eligible groceries, nonprescription medication and medical supplies would go a long way toward making Hawaii more affordable for these struggling Hawaii residents.

Exempting groceries from the GET would help families keep food on the table. Research shows that taxes on groceries contribute to less spending on meals at home<sup>1</sup> and higher food insecurity.<sup>2</sup>

Reducing the GET on food immediately, at the point of purchase, would ensure families keep more of their paychecks instead of waiting until tax season to receive a tax credit — the value of which inflation would have already diminished.

Exempting groceries from the excise tax would also have significant economic benefits. The Georgia state auditor recently estimated that Georgia’s sales tax exemption for groceries created more than 5,000 jobs and an additional \$807 million in economic output.<sup>3</sup>

This measure also would avoid the concern that tourists might be the primary beneficiaries of changes to the GET. By narrowing the exemption to SNAP-eligible groceries, the bill would retain the excise tax on restaurants and thus a significant amount of visitor food spending.

Regarding nonprescription medications and medical equipment and supplies, a GET exemption for these products would simply be in keeping with the logic behind the existing exemption for prescription drugs and prosthetics.<sup>4</sup>

If this bill were enacted, nonprescription medicines such as Tylenol and Advil would suddenly cost less, making it easier for many individuals suffering from everyday health conditions to find relief and save money.

This past summer, the director of the Hawaii Department of Taxation estimated that exempting groceries from the general excise tax could give taxpayers \$268 million.<sup>5</sup> It is unclear how much an exemption for nonprescription medication, medical supplies and medical equipment might save, but the total economic impact of this bill would be quite large, generating relief for consumers across the board.

I would be remiss if I didn’t mention that medical services also should be exempted from the state GET. The Grassroot Institute’s new report “[The case for exempting medical services from Hawaii’s general excise tax](#),” explains the benefits of that proposal in greater detail, and I encourage you to support that idea as well.

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<sup>1</sup> Diansheng Dong and Hayden Stewart, “[Food Taxes and Their Impacts on Food Spending](#),” U.S. Department of Agriculture, Economic Research Service, Sept. 2021, p. 7.

<sup>2</sup> Jianqiang Zhao, “[Putting Grocery Food Taxes on the Table: Evidence for Food Security Policy-Makers](#),” Master’s Thesis, Cornell University, Aug. 2020, p. iii.

<sup>3</sup> “[Tax Incentive Evaluation: Grocery Sales Tax Exemption](#),” Georgia Department of Audits and Accounts, Dec. 13, 2022.

<sup>4</sup> “[Hawaii General Excise & Use Tax Exemptions: Tax Year 2021](#),” Hawaii Department of Taxation, Nov. 2022, p. 6.

<sup>5</sup> Isaac Choy, “[Column: GET not as regressive as some believe](#),” Honolulu Star-Advertiser, July 24, 2022.

In any case, we applaud the committee for considering HB1483, a timely and important bill that would help lower Hawaii's cost of living and possibly help stop the exodus of our families, friends and neighbors to the mainland.

Thank you for the opportunity to testify.

Jonathan Helton  
Policy Researcher  
Grassroot Institute of Hawaii



# TAX FOUNDATION OF HAWAII

126 Queen Street, Suite 305

Honolulu, Hawaii 96813 Tel. 536-4587

.SUBJECT: General Excise, Exemption for Eligible Groceries, Nonprescription Drugs, Medical Supplies, Durable Medical Equipment

BILL NUMBER: SB 1118, HB 1483

INTRODUCED BY: SB by KEITH-AGARAN, AQUINO, KANUHA, MCKELVEY, MORIWAKI, SAN BUENAVENTURA, SHIMABUKURO, Kidani; HB by SAIKI

EXECUTIVE SUMMARY: Reduces and eliminates the general excise tax for the sale of groceries that are eligible under the Supplemental Nutrition Assistance Program or Special Supplemental Nutrition Program for Women, Infants, and Children over a four-year period. Reduces and eliminates the general excise tax for the sale of nonprescription drugs, medical supplies, and durable medical equipment over a four-year period.

SYNOPSIS: Adds two new sections to chapter 237, HRS.

The first new section establishes an exemption for groceries eligible for purchase under the Supplemental Nutrition Assistance Program (SNAP) and Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) within the State, regardless of the means of purchase and the eligibility of the purchaser for SNAP or WIC benefits.

For 2024-2026, the tax is reduced to 3%, 2%, and 1% respectively. The exemption is fully phased in on January 1, 2027.

Defines "food" or "food product" as substances, whether in liquid, concentrated, solid, frozen, dried, or dehydrated form, that are sold for ingestion or chewing by humans and are consumed for their taste or nutritional value.

Defines "groceries" as any food or food product for home consumption. The term "groceries" may be further defined by the department by rule through the enumeration of items in rules or tax informational releases; provided that the department shall consult with the federal Food and Nutrition Service of the United States Department of Agriculture in further defining the term "groceries" for purposes of SNAP or WIC.

The second new section establishes an exemption for the retail sale of nonprescription drugs, medical supplies, and durable medical equipment.

For 2024-2026, the tax is reduced to 3%, 2%, and 1% respectively. The exemption is fully phased in on January 1, 2027.

Defines "drug" by reference to HRS section 329-1.

Defines "durable medical equipment" by reference to HRS section 321-542.

Defines "nonprescription drug" by reference to HRS section 328-1.

EFFECTIVE DATE: July 3, 2023.

STAFF COMMENTS: This measure proposes to provide relief from the imposition of the general excise tax on the retail sale of food, medicine, and medical devices. Although the imposition of the 4% tax on such items may be an irritant, it is an irritant that holds elected officials accountable. It reminds the voting public that puts up the money elected officials like to spend. Because it is so broad based, it is paid by all taxpayers, lending stability to tax collections. Since food purchases are a large part of the general excise tax base and therefore the collections, elimination of the tax on food cannot be accomplished in the long term without a significant reduction in spending.

Although the 4% general excise tax is added to every retail sale of goods and services, it is mistakenly referred to as a sales tax since it is commonly shown separately. It should be remembered that it is a tax collected from persons selling all types of goods or services for the privilege of doing business in the state. To single out one type of business for such a broad tax preference is discriminatory. Should lawmakers not find concurrent reductions in spending, there is no doubt that the rates of other taxes, or for that matter the rate imposed on other general excise taxpayers, will have to increase. Should an increase in the general excise tax rate be necessary, it is more than likely that the higher cost of the tax will be passed on to all consumers including grocers who will embed the cost of the higher tax rate in the shelf price of the food products they sell.

If tax relief is the goal of this measure, then an across-the-board reduction in the general excise tax rate would be far more beneficial than an exemption aimed solely at food purchases. A reduction in the general excise tax rate to 3.5% would have the same revenue impact as the exemption of food purchases.

Finally, lawmakers should consider the stability that the tax on food lends to general excise tax collections. Because food is not a discretionary expense, food purchases tend to even out the peaks and valleys that would result if food were exempt. As proponents of the food exemption point out, food is one purchase that is not discretionary, thus sales of food products will always be a stabilizer of retail activity and therefore general excise tax collections.

The measure also proposes a general excise tax exemption for medicine and medical devices. While the cost of the tax is an element in the cost of medical care, it is not by any means the major cost which contributes to the rising cost of health care. For example, costly government regulations and malpractice insurance have often been cited in the rising cost of medical care. Thus, while medical care in toto is expensive, the 4% tax on medicine and medical devices does not seem to be one of the primary factors behind these costs.

Digested: 2/1/2023



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

February 3, 2023

HEARING BEFORE THE  
HOUSE COMMITTEE ON ECONOMIC DEVELOPMENT

**TESTIMONY ON HB 1483**  
RELATING TO GENERAL EXCISE TAX

Conference Room 423 & Videoconference  
10:00 AM

Aloha Chair Holt, Vice-Chair Lamosao, 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 HB 1483**, which reduces and eliminates the general excise tax for the sale of groceries that are eligible under the Supplemental Nutrition Assistance Program or Special Supplemental Nutrition Program for Women, Infants, and Children over a four-year period and reduces and eliminates the general excise tax for the sale of nonprescription drugs, medical supplies, and durable medical equipment over a four-year period.

SNAP offers nutrition assistance to eligible, low-income individuals and families, increasing their food purchasing power and improving their nutrition. SNAP also provides economic benefits to farmers participating at farmers' markets, roadside stands, CSA programs, grocery stores, and other food retailers.

Some of HFB's farmers' markets participate or have participated in the SNAP program. We believe that access to locally grown fresh fruits, vegetables, and protein to low-income individuals and families provides benefit to both SNAP participants and Hawai'i farmers and ranchers.

Residents in thirty-seven states do not pay taxes on groceries and six other states have reduced taxes on groceries. Only seven states tax groceries as much as or more than Hawai'i, but these other states have a lower cost of living than Hawai'i.

Many factors impacting these high food prices are out of the state's control. However, reducing and eventually eliminating the GET on groceries is. Doing so would immediately bring down the cost of living for all Hawai'i residents.

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



Hawai'i Aquaculture & Aquaponics Association  
Hawai'i Cattlemen's Council  
Hawai'i Farm Bureau Federation  
Hawai'i Farmers' Union United  
Hawai'i Food Industry Association  
Hawai'i Food Manufacturers Association  
Kohala Center  
Land Use Research Foundation of Hawai'i  
Maui Farm to School Network (Maui F2SN)  
Ulupono Initiative  
College of Tropical Agriculture and Human Resources - University of Hawai'i at Manoa

## HOUSE COMMITTEE ON ECONOMIC DEVELOPMENT

February 3, 2023 – 10:00 a.m. – Conference Room 423 & Via Videoconference

### HB 1483 – RELATING TO GENERAL EXCISE TAX.

Aloha Chair Daniel Holt, Vice Chair Lamosao and members of the Committee:

The Local Food Coalition **SUPPORTS** HB 1483, which among its provisions, reduces and eliminates the general excise tax (GET) for the sale of groceries that are eligible under the Supplemental Nutrition Assistance Program or Special Supplemental Nutrition Program for Women, Infants, and Children over a four-year period.

Residents in thirty-seven states do not pay taxes on groceries and six other states have reduced taxes on groceries. Only seven states tax groceries as much as or more than Hawaii, but these other states have a lower cost of living than Hawaii.

Many factors impacting these high food prices are out of the state's control. However, reducing and eventually eliminating the GET is. Doing so would immediately bring down the cost of living for all Hawaii residents.

The Local Food Coalition is an organization comprising of farmers, ranchers, livestock producers, investors and other organizations working to provide Hawaii's food supply.

We respectfully request your support of HB 1483. Thank you for the opportunity to submit testimony.

Kendall Matsuyoshi  
808-544-8345  
[kmatsuyoshi@wik.com](mailto:kmatsuyoshi@wik.com)

**HB-1483**

Submitted on: 2/1/2023 11:27:30 AM

Testimony for ECD on 2/3/2023 10:00:00 AM

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

Comments:

I support the suspension of GET tax on groceries and medical items outlined in this bill. This will truly make a difference in the budgets of many Hawaii residents.

Mahalo for your consideration.

**HB-1483**

Submitted on: 2/1/2023 2:23:01 PM

Testimony for ECD on 2/3/2023 10:00:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
B.A. McClintock	Individual	Support	Written Testimony Only

Comments:

Please support this important bill. Mahalo.

**HB-1483**

Submitted on: 2/1/2023 8:05:13 PM

Testimony for ECD on 2/3/2023 10:00:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Lynn Murakami Akatsuka	Individual	Support	Written Testimony Only

Comments:

I strongly support the passage of HB 1483 that will reduce and eliminate the general excise tax on groceries and on nonprescription drugs, medical supplies, and durable medical equipment over a four year period, ending at 0% in 2027. This is a start in addressing an economic issue that was brought up over the years.

Thank you for the opportunity to testify in support of HB 1483.

**HB-1483**

Submitted on: 2/1/2023 8:19:57 PM

Testimony for ECD on 2/3/2023 10:00:00 AM

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

Comments:

I strongly support the passage of HB 1483. Finally the legislature and the Governor is addressing this economic issue that has been brought up over the years.

Thank you for the opportunity to testify in support of HB 1483.



**HB-1483**

Submitted on: 2/1/2023 8:25:50 PM

Testimony for ECD on 2/3/2023 10:00:00 AM

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

Comments:

I strongly support the passage of HB 1483. Thank you for listening to the residents and doing a positive initiative to help us survive economically in Hawaii.

**HB-1483**

Submitted on: 2/1/2023 8:31:06 PM

Testimony for ECD on 2/3/2023 10:00:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
GALE M SHODA	Individual	Support	Written Testimony Only

Comments:

I strongly support the passage of HB 1483. Thank you for listening to all of us - your constituents!

**HB-1483**

Submitted on: 2/1/2023 8:32:50 PM

Testimony for ECD on 2/3/2023 10:00:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Ken k Shoda	Individual	Support	Written Testimony Only

Comments:

I strongly support the passage of HB 1483. Finally, a great bill this session to help all of us - your constituents!

**HB-1483**

Submitted on: 2/2/2023 9:05:48 AM

Testimony for ECD on 2/3/2023 10:00:00 AM

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

Comments:

**HB 1483 – RELATING TO GENERAL EXCISE TAX.**

Aloha Chair San Buenaventura, Vice Chair Aquino and members of the Committee:

I highly support this legislation that will eliminate the GET tax over a four year period of time, particularly for our SNAP ED population's eligible groceries and non-prescription medical supplies.

Mahalo,

Marian Huff