

**JOSH GREEN, M.D.**  
Governor

**SYLVIA LUKE**  
Lt. Governor



**SHARON HURD**  
Chairperson, Board of Agriculture

**DEXTER KISHIDA**  
Deputy to the Chairperson

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

**TESTIMONY OF SHARON HURD  
CHAIRPERSON, BOARD OF AGRICULTURE**

**BEFORE THE SENATE COMMITTEE ON AGRICULTURE AND ENVIRONMENT**

**WEDNESDAY, FEBRUARY 7, 2024  
1:00 PM  
CONFERENCE ROOM 224**

**SENATE BILL NO. 3302  
RELATING TO TAXATION**

Chair Gabbard, Vice Chair Richards and Members of the Committee:

Thank you for the opportunity to testify on Senate Bill 3302 that creates an income tax credit to alleviate the high costs of production for farmers, ranchers, and fishers and incentivize growth in the agricultural sector in the State. The tax credit is to be equal to the expenses of eligible farmers up to an unspecified maximum per tax year. An "eligible farmer" must demonstrate that two-thirds of federal gross income from all sources for the tax year comes from farming or ranching as shown by federal Form 1040, Schedule F filings, or Schedule C for income from fishing. The proposed tax credit does not have a sunset date.

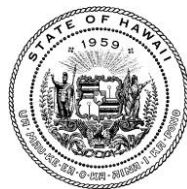
The Department of Agriculture supports this measure and otherwise defers to the Department of Taxation.

Thank you for the opportunity to testify on this measure.



JOSH GREEN M.D.  
GOVERNOR

SYLVIA LUKE  
LT. GOVERNOR



GARY S. SUGANUMA  
DIRECTOR

KRISTEN M.R. SAKAMOTO  
DEPUTY DIRECTOR

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

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

**TESTIMONY ON THE FOLLOWING MEASURE:**

S.B. No. 3302, Relating to Taxation.

**BEFORE THE:**

Senate Committee on Agriculture and Environment

**DATE:** Wednesday, February 7, 2024

**TIME:** 1:00 p.m.

**LOCATION:** State Capitol, Room 224

Chair Gabbard, Vice-Chair Richards, and Members of the Committee:

The Department of Taxation ("Department") offers the following comments regarding S.B. 3302 for your consideration.

S.B. 3302 adds a section to chapter 235 Hawaii Revised Statutes (HRS), creating a new income tax credit for an "eligible farmer" who is "a taxpayer that provides proof of at least two-thirds of excess federal gross income" from farming, ranching, or fishing, with "excess federal gross income" defined as "the amount of federal gross income from all sources for the tax year." The eligible farmer's "proof" of excess federal gross income, if from farming or ranching, would be shown by federal Form 1040 Schedule F filings; income from fishing would be shown by federal Form 1040 Schedule C filings. If the eligible farmer's federal gross income is under \$250,000, the credit will be refundable; if the income is \$250,000 or more, the credit will be nonrefundable. The bill applies to taxable years beginning after December 31, 2023.

First, the Department notes that this credit may be refundable depending on the taxpayer's federal gross income. As a general matter, the Department prefers that credits be made nonrefundable, as refundable credits are more susceptible to waste, fraud, and abuse. The Department recommends amending this measure to make the new credit nonrefundable for all taxpayers.

The Department also notes that although this bill defines "eligible farmer" and allows an eligible farmer to use their federal tax filings to demonstrate their "excess federal gross income" from farming, ranching, or fishing, the bill does not define "qualified expenses" or otherwise limit the credit amount for which a taxpayer might be eligible. To avoid taxpayer confusion and ambiguity, as well as to prevent unintended losses in revenue, the Department recommends adding a definition for "qualified expenses."

Relatedly, the Department notes that although federal Form 1040 Schedule F details a taxpayer's "Profit or Loss From Farming," and thus may help provide a useful illustration of an eligible farmer's income from farming or ranching; Federal Form 1040 Schedule C alone may not be sufficient to determine an eligible farmer's true income from fishing if the taxpayer engages in multiple business activities, as Line B of Schedule C only requires the North American Industry Classification System code for the principal source of receipts.

Finally, if the Committee wishes to advance this measure, the Department requests that the effective date be delayed to apply to taxable years beginning after December 31, 2024. This will provide sufficient time to make the necessary Form, Instruction, and computer system changes.

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



**Senate Committee on Agriculture and Environment**

**Hawai'i Alliance for Progressive Action (HAPA) Supports: SB3302**

Wednesday, February 7, 2024 1 p.m. Conference Room 224

Aloha Chair Gabbard Vice Chair Richards and Members of the Committee,

HAPA Supports SB3302 which would create an income tax credit for qualified expenses of eligible farmers, ranchers, and fishers, for taxable years beginning after 12/31/2023.

Our local farmers and food producers in Hawai'i face a myriad of challenges from accessing affordable land, labor, workforce housing to increasing climate impacts and the overall high cost of living and doing business in Hawai'i. Profit margins are razor thin for our local food producers and yet less than 1% of our state budget is dedicated to supporting our agricultural sector.

It is well known that Hawai'i imports an estimated 85-90% of our food. For Hawai'i to meet Aloha+ Challenge goals of increasing local food production and consumption to 30% by 2030 we must provide targeted support to incentivize our agricultural sector.

Please support SB 3302 which would create an income tax credit to alleviate the high costs of production for farmers, ranchers, and fishers and incentivize growth in the agricultural sector in the State.

This bill would create tax credits for farmers, ranchers, and fishers, helping to offset the high costs of production that create barriers to making farming/food production economically viable in Hawai'i. It is also important to note that this bill defines "eligible farmer" as a taxpayer that provides proof of at least two-thirds of excess federal gross income from farming or ranching. Therefore this bill specifically targets food producers whose livelihood is primarily earned from local food production, targeting support where it can be most impactful.

Support for our local food producers will allow them to invest more in their businesses and will provide much needed support to grow and sustain our agriculture sector. Please support SB 3302.

Please support SB3302.

Thank you for your consideration.

Respectfully,

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

Anne Frederick  
Executive Director

# TAX FOUNDATION OF HAWAII

126 Queen Street, Suite 305

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: INCOME TAX; Credit for Expenses of Agriculture Producers

BILL NUMBER: SB 3302

INTRODUCED BY: GABBARD

EXECUTIVE SUMMARY: For taxable years beginning after 12/31/2023, creates an income tax credit for qualified expenses of eligible farmers, ranchers, and fishers.

SYNOPSIS: Adds a new section to chapter 235, HRS, to establish the farming income tax credit. The credit is equal to qualified expenses of the eligible farmer, up to a yet to be specified maximum.

If the farmer's federal gross income is under \$250,000, the credit is refundable. Otherwise, the credit is not refundable but may be carried forward until exhausted.

All claims for the tax credit, including amended claims, shall be 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.

Defines the following terms:

“Eligible farmer” means a taxpayer that provides proof of at least two-thirds of excess federal gross income from farming or ranching, as shown by federal Form 1040 Schedule F filings, or from fishing, as shown by federal Form 1040 Schedule C filings.

“Excess federal gross income” means the amount of federal gross income from all sources for the tax year.”

EFFECTIVE DATE: Upon approval, applicable to taxable years beginning after December 31, 2023.

STAFF COMMENTS: As with any other targeted tax credit, this measure picks winners and losers in the marketplace. The winners are the qualified taxpayers, and the losers are the rest of us who need to pay for the cost of government and make up for the winners.

These, along with numerous other proposals targeted at specific types of business activity, are truly an indictment of what everyone has known and acknowledged since before Hawaii became a state, that is, the climate imposed by government regulations and taxation makes it difficult to survive without some kind of subsidy such as tax credits from government. Once those subsidies

Re: SB 3302

Page 2

disappear, so will the businesses. Instead of throwing out such breaks for special interests, lawmakers must endeavor to make Hawaii's business climate more welcoming and conducive to nurturing entrepreneurs.

Should this bill move forward, the term "qualified expenses" needs to be defined.

The credit as proposed is a 100% credit, meaning, at least for expenses under the limit, the business pays nothing and the Hawaii taxpayers pay everything. There is currently nothing to indicate that the business seeking the credits would have "skin in the game," and thus does not create any incentive for the business to be efficient.

Digested: 2/5/2024



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

February 7, 2024

HEARING BEFORE THE  
SENATE COMMITTEE ON AGRICULTURE AND ENVIRONMENT

**TESTIMONY ON HB 3302**  
**RELATING TO TAXATION**

Conference Room 224 & Videoconference  
1:00 PM

Aloha Chair Gabbard, Vice-Chair Richards, and Members of the Committee:

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

**The Hawai'i Farm Bureau supports SB 3302**, which for taxable years beginning after 12/31/2023, creates an income tax credit for qualified expenses of eligible farmers, ranchers, and fishers.

Farming is a tough business. High production costs are a major driver of narrow profit margins for Hawai'i's farmers. Land, water, labor, taxes, transportation, utilities, inputs, invasive species, and food safety regulations are all costs of doing business that often result in our farmers just being able to break even. HFB supports any initiative that reduces the cost of production so that locally produced goods can compete with imported products, strengthening our local economy.

Hawai'i Farm Bureau Policy states:

"State tax and monetary policies should be designed to encourage private initiative to help stabilize farm economics in the State of Hawai'i, to promote employment and economic growth, and to distribute the tax burden equitably. Further, such policy should be used by the state, when appropriate, to encourage agricultural growth and expansion."

This measure falls in the "encourage agricultural growth and expansion." category.

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

**SB-3302**

Submitted on: 2/5/2024 6:52:32 PM

Testimony for AEN on 2/7/2024 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Dr Jana Bogs	Testifying for Beyond Organic Consulting, Inc.	Support	Written Testimony Only

Comments:

Aloha Chair Gabbard, Vice Chair Richards and Members of the Committee,

Please support SB 3302 which would create an income tax credit to alleviate the high costs of production for farmers, ranchers, and fishers and incentivize growth in the agricultural sector in the State.

This bill would create tax credits for farmers, ranchers, and fishers, helping to offset the high costs of production that create barriers to making farming/food production economically viable in Hawai'i. It is also important to note that this bill defines "eligible farmer" as a taxpayer that provides proof of at least two-thirds of excess federal gross income from farming or ranching. Therefore this bill specifically targets food producers whose livelihood is primarily earned from local food production, targeting support where it can be most impactful.

Support for our local food producers will allow them to invest more in their businesses and will provide much needed support to grow and sustain our agriculture sector. Please support SB 3302.

Mahalo for your consideration!

Jana Bogs, PhD, Naalehu, Hawaii



**SB-3302**

Submitted on: 2/5/2024 4:10:55 PM

Testimony for AEN on 2/7/2024 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Colehour Bondera	Testifying for Kanalani Ohana Farm	Support	Written Testimony Only

Comments:

Aloha Chair and Committee Members:

Please accept this support for SB3302.

Hawaii must support the agricultural community and this is a means to so engage.

As a small-scale farmer, it is a significant issue that we have notable deductions at the federal level for taxes as farm expenses, and that most of those do not carry over to the Hawaii taxes.

Please pass this legislation so that we can keep our farms operating!

Sincerely,

Colehour Bondera

KANALANI OHANA FARM

colemel2@gmail.com



### Officers

Kaipo Kekona  
State President

Anabella Bruch  
Vice-President

Maureen Datta  
Secretary

Reba Lopez  
Treasurer

Aloha Chair Gabbard, Vice Chair Richards, and Members of the Senate Agriculture and Environment Committee,

The Hawaii Farmers Union is a 501(c)(5) agricultural advocacy nonprofit representing a network of over 2,500 family farmers and their supporters across the Hawaiian Islands. **HFUU supports SB3302.**

By providing tax relief to our farmers, ranchers, and fishers, we can boost agricultural production, protect our environment, and ensure the future prosperity of our agricultural industry.

Farmers, ranchers, and fishers often face significant financial challenges due to market fluctuations, unpredictable weather patterns, and increasing production costs. This tax credit can be much-needed support for these hardworking individuals who dedicate their lives to feeding our communities and preserving our environment.

This tax credit create a favorable environment for new and aspiring farmers to enter the industry, fostering its long-term viability. Through this credit we can also ensure that our long-standing farmers can further invest in necessary equipment, infrastructure, and technologies that enhance productivity and sustainability.

Mahalo for the opportunity to testify.

Kaipo Kekona, President HFUU/HFUF

### Chapter Presidents

Clarence Baber  
Kohala, Hawai'i

Odysseus Yacalis  
East Hawai'i

Puna, Hawai'i

Andrea Drayer  
Ka'u, Hawai'i

Kona, Hawai'i

Fawn Helekahi-Burns  
Hana, Maui

Mason Scharer  
Haleakala, Maui

Kaiea Medeiros  
Mauna Kahalawai,  
Maui

Kaipo Kekona  
Lahaina, Maui

Rufina Kaauwai  
Molokai

Negus Manna  
Lāna'i

India Clark  
North Shore, O'ahu

Christian Zuckerman  
Wai'anae, O'ahu

Ted Radovich  
Waimanalo, O'ahu

Vincent Kimura  
Honolulu, O'ahu

Natalie Urminska  
Kauai

**SB-3302**

Submitted on: 2/3/2024 1:53:32 PM

Testimony for AEN on 2/7/2024 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Megan Fox	Testifying for Malama Kaua'i	Support	Written Testimony Only

Comments:

We cannot increase our food sustainability if we do not support our food producers. Please consider this support system for them.

**SB-3302**

Submitted on: 2/3/2024 4:24:03 PM

Testimony for AEN on 2/7/2024 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Jeannette Gurung	Testifying for WOCAN	Support	Written Testimony Only

Comments:

Aloha Chair Gabbard, Vice Chair Richards and Members of the Committee,

Please support SB 3247 which creates an income tax credit for taxpayers who are farmers, or are producers of agricultural commodities, cooperatives, broad line distributors, or food hubs who ship products and agricultural goods between counties.

Establishing an inter-island produce shipping tax credit will help alleviate the costs of inter-island shipping for farmers and ranchers in the State which is an important part of supporting our local agriculture sector and food security.

The cost of inter-island transportation is a bottleneck for market access by food producers in Hawai'i. This issue is also recognized by the United States Department of Agriculture, which administers a reimbursement transportation cost payment program for geographically disadvantaged farmers and ranchers..

The reimbursement transportation cost payment program helps eligible farmers and ranchers in Hawai'i and the Pacific offset their costs for transporting agricultural products or inputs used to produce an agricultural commodity over long distances.

Providing an income tax credit like the reimbursement transportation cost payment program that similarly reimburses producers for a portion of the cost to transport agricultural goods between the counties will reduce cost impacts to farm viability and consumer food price and support progress towards the State's Aloha+ Challenge commitment to increase local food consumption and production.

Please support local food producers and distributors and pass SB 3247.

Mahalo for your consideration!

Jeannette Gurung,

Executive Director, Women Organizing for Change in Agriculture and Natural Resource Management (WOCAN)

[\*\*SUBMIT TESTIMONY HERE\*\*](#)



**SB-3302**

Submitted on: 2/3/2024 2:14:10 PM

Testimony for AEN on 2/7/2024 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Dennis O'Shea	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Gabbard, Vice Chair Richards, and Members of the Committee,

We can work toward Hawaii becoming food self-sufficient or suffer disasterous consequences when the supply chain is disrupted.

Please support SB 3302 which would create an income tax credit to alleviate the high costs of production for farmers, ranchers, and fishers and incentivize growth in the agricultural sector in the State.

Mahalo

**SB-3302**

Submitted on: 2/3/2024 2:14:14 PM

Testimony for AEN on 2/7/2024 1:00:00 PM

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

Comments:

Aloha Chair Gabbard, Vice Chair Richards and Members of the Committee,

Please support SB 3302 which would create an income tax credit to alleviate the high costs of production for farmers, ranchers, and fishers and incentivize growth in the agricultural sector in the State.

This bill would create tax credits for farmers, ranchers, and fishers, helping to offset the high costs of production that create barriers to making farming/food production economically viable in Hawai'i. It is also important to note that this bill defines "eligible farmer" as a taxpayer that provides proof of at least two-thirds of excess federal gross income from farming or ranching. Therefore this bill specifically targets food producers whose livelihood is primarily earned from local food production, targeting support where it can be most impactful.

Support for our local food producers will allow them to invest more in their businesses and will provide much needed support to grow and sustain our agriculture sector. Please support SB 3302.

Mahalo for your consideration!

Isis Usborne, Honolulu

**SB-3302**

Submitted on: 2/3/2024 4:37:18 PM

Testimony for AEN on 2/7/2024 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Colleen Rost-Banik	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Gabbard, Vice Chair Richards and Members of the Committee,

Please support SB 3302 which would create an income tax credit to alleviate the high costs of production for farmers, ranchers, and fishers and incentivize growth in the agricultural sector in the State.

This bill would create tax credits for farmers, ranchers, and fishers, helping to offset the high costs of production that create barriers to making farming/food production economically viable in Hawai'i. It is also important to note that this bill defines "eligible farmer" as a taxpayer that provides proof of at least two-thirds of excess federal gross income from farming or ranching. Therefore this bill specifically targets food producers whose livelihood is primarily earned from local food production, targeting support where it can be most impactful.

Support for our local food producers will allow them to invest more in their businesses and will provide much needed support to grow and sustain our agriculture sector. Please support SB 3302.

Mahalo for your consideration!

Colleen Rost-Banik, Honolulu



**SB-3302**

Submitted on: 2/3/2024 5:19:11 PM

Testimony for AEN on 2/7/2024 1:00:00 PM

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

Comments:

Aloha Chair Gabbard, Vice Chair Richards and Members of the Committee,

Please support SB 3302 which would create an income tax credit to alleviate the high costs of production for farmers, ranchers, and fishers and incentivize growth in the agricultural sector in the State.

This bill would create tax credits for farmers, ranchers, and fishers, helping to offset the high costs of production that create barriers to making farming/food production economically viable in Hawai‘i. It is also important to note that this bill defines "eligible farmer" as a taxpayer that provides proof of at least two-thirds of excess federal gross income from farming or ranching. Therefore this bill specifically targets food producers whose livelihood is primarily earned from local food production, targeting support where it can be most impactful.

Support for our local food producers will allow them to invest more in their businesses and will provide much needed support to grow and sustain our agriculture sector. Please support SB 3302.

Mahalo for your consideration!

MeleLani Llanes, Makakilo

**SB-3302**

Submitted on: 2/3/2024 7:03:00 PM

Testimony for AEN on 2/7/2024 1:00:00 PM

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

Comments:

Please support this bill

Mahalo, Elizabeth Hansen / Hakalau HI 96710

**SB-3302**

Submitted on: 2/3/2024 7:19:15 PM

Testimony for AEN on 2/7/2024 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
KIMI ABBOTT- JACKSON	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Gabbard, Vice Chair Richards and Members of the Committee,

Please support SB 3302 which would create an income tax credit to alleviate the high costs of production for farmers, ranchers, and fishers and incentivize growth in the agricultural sector in the State.

This bill would create tax credits for farmers, ranchers, and fishers, helping to offset the high costs of production that create barriers to making farming/food production economically viable in Hawai'i. It is also important to note that this bill defines "eligible farmer" as a taxpayer that provides proof of at least two-thirds of excess federal gross income from farming or ranching. Therefore this bill specifically targets food producers whose livelihood is primarily earned from local food production, targeting support where it can be most impactful.

Support for our local food producers will allow them to invest more in their businesses and will provide much needed support to grow and sustain our agriculture sector. Please support SB 3302.

Mahalo for your consideration!

Kimi Abbott Jackson

**SB-3302**

Submitted on: 2/3/2024 7:46:04 PM

Testimony for AEN on 2/7/2024 1:00:00 PM

<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 SB 3302 which would create an income tax credit to alleviate the high costs of production for farmers, ranchers, and fishers and incentivize growth in the agricultural sector in the State.

This bill would create tax credits for farmers, ranchers, and fishers, helping to offset the high costs of production that create barriers to making farming/food production economically viable in Hawai'i. It is also important to note that this bill defines "eligible farmer" as a taxpayer that provides proof of at least two-thirds of excess federal gross income from farming or ranching. Therefore this bill specifically targets food producers whose livelihood is primarily earned from local food production, targeting support where it can be most impactful.

Support for our local food producers will allow them to invest more in their businesses and will provide much needed support to grow and sustain our agriculture sector. Please support SB 3302.

Mahalo for your consideration!

**SB-3302**

Submitted on: 2/3/2024 7:49:34 PM

Testimony for AEN on 2/7/2024 1:00:00 PM

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

Comments:

Aloha Chair Gabbard, Vice Chair Richards and Members of the Committee,

Please support SB 3247 which creates an income tax credit for taxpayers who are farmers, or are producers of agricultural commodities, cooperatives, broad line distributors, or food hubs who ship products and agricultural goods between counties.

Establishing an inter-island produce shipping tax credit will help alleviate the costs of inter-island shipping for farmers and ranchers in the State which is an important part of supporting our local agriculture sector and food security.

The cost of inter-island transportation is a bottleneck for market access by food producers in Hawai‘i. This issue is also recognized by the United States Department of Agriculture, which administers a reimbursement transportation cost payment program for geographically disadvantaged farmers and ranchers..

The reimbursement transportation cost payment program helps eligible farmers and ranchers in Hawai‘i and the Pacific offset their costs for transporting agricultural products or inputs used to produce an agricultural commodity over long distances.

Providing an income tax credit like the reimbursement transportation cost payment program that similarly reimburses producers for a portion of the cost to transport agricultural goods between the counties will reduce cost impacts to farm viability and consumer food price and support progress towards the State’s Aloha+ Challenge commitment to increase local food consumption and production.

Please support local food producers and distributors and pass SB 3247.

Mahalo for your consideration!

Saturnino Doctor, Pepeekeo, HI 96783

**SB-3302**

Submitted on: 2/3/2024 7:58:27 PM

Testimony for AEN on 2/7/2024 1:00:00 PM

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

Comments:

Please support this bill.

Mahalo

Rodger Hansen / Hakalau HI 96710

**SB-3302**

Submitted on: 2/3/2024 9:36:12 PM

Testimony for AEN on 2/7/2024 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Jotis Russell-Christian	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Gabbard, Vice Chair Richards and Members of the Committee,

Please support SB 3302 which would create an income tax credit to alleviate the high costs of production for farmers, ranchers, and fishers and incentivize growth in the agricultural sector in the State.

This bill would create tax credits for farmers, ranchers, and fishers, helping to offset the high costs of production that create barriers to making farming/food production economically viable in Hawai'i. It is also important to note that this bill defines "eligible farmer" as a taxpayer that provides proof of at least two-thirds of excess federal gross income from farming or ranching. Therefore this bill specifically targets food producers whose livelihood is primarily earned from local food production, targeting support where it can be most impactful.

Support for our local food producers will allow them to invest more in their businesses and will provide much needed support to grow and sustain our agriculture sector. Please support SB 3302.

Mahalo for your consideration!

Jotis Russell-Christian, Hilo, Hawai'i



**SB-3302**

Submitted on: 2/3/2024 10:00:53 PM

Testimony for AEN on 2/7/2024 1:00:00 PM

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

Comments:

Aloha Chair Gabbard, Vice Chair Richards and Members of the Committee,

Please support SB 3302 which would create an income tax credit to alleviate the high costs of production for farmers, ranchers, and fishers and incentivize growth in the agricultural sector in the State.

This bill would create tax credits for farmers, ranchers, and fishers, helping to offset the high costs of production that create barriers to making farming/food production economically viable in Hawai'i. It is also important to note that this bill defines "eligible farmer" as a taxpayer that provides proof of at least two-thirds of excess federal gross income from farming or ranching. Therefore this bill specifically targets food producers whose livelihood is primarily earned from local food production, targeting support where it can be most impactful.

Support for our local food producers will allow them to invest more in their businesses and will provide much needed support to grow and sustain our agriculture sector. Please support SB 3302.

Mahalo for your consideration!

Debbie Coke

Captain Cook, HI

**SB-3302**

Submitted on: 2/4/2024 6:25:37 AM

Testimony for AEN on 2/7/2024 1:00:00 PM

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

Comments:

Aloha Chair Gabbard, Vice Chair Richards and Members of the Committee,

Please support SB 3302 which would create an income tax credit to alleviate the high costs of production for farmers, ranchers, and fishers and incentivize growth in the agricultural sector in the State.

This bill would create tax credits for farmers, ranchers, and fishers, helping to offset the high costs of production that create barriers to making farming/food production economically viable in Hawai'i. It is also important to note that this bill defines "eligible farmer" as a taxpayer that provides proof of at least two-thirds of excess federal gross income from farming or ranching. Therefore this bill specifically targets food producers whose livelihood is primarily earned from local food production, targeting support where it can be most impactful.

Support for our local food producers will allow them to invest more in their businesses and will provide much needed support to grow and sustain our agriculture sector. Please support SB 3302.

Mahalo for your consideration!

Heidi Jantz, Spokane WA

**SB-3302**

Submitted on: 2/4/2024 6:44:47 AM

Testimony for AEN on 2/7/2024 1:00:00 PM

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

Comments:

Aloha Chair Gabbard, Vice Chair Richards and Members of the Committee,

Please support HB3315. An abundance of scientific literature on pesticide drift and the unique susceptibility of children to pesticide exposure provide a sound argument for establishing meaningful buffer zones to ensure even protections for communities, children, elderly and sensitive areas.

California has enacted similar legislation requiring pesticide buffer zones around schools, the farmworkers and communities living near agricultural areas. The measure had originally advocated for 1 mile buffer zones due to the abundance of research documenting pesticide drift and related health impacts up to a mile or further from the fields where they were applied.

The American Academy of Pediatrics (AAP) finds there to be a significantly increased health risk for children exposed to pesticides, and additional precautions must be taken to protect them from unintended exposure.

I am very concerned about long-term pesticide exposure of keiki while they are at school or at play in our parks, which constitutes a health threat that can lead to cancer, neurological, and respiratory damage, among other medical conditions.

Please protect our keiki and pass HB3315.

Mahalo for your consideration!

Reanna Estrada, kapolei

**SB-3302**

Submitted on: 2/4/2024 6:58:22 AM

Testimony for AEN on 2/7/2024 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Monica L Catalano	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Gabbard, Vice Chair Richards and Members of the Committee,

Please support SB 3302 which would create an income tax credit to alleviate the high costs of production for farmers, ranchers, and fishers and incentivize growth in the agricultural sector in the State.

This bill would create tax credits for farmers, ranchers, and fishers, helping to offset the high costs of production that create barriers to making farming/food production economically viable in Hawai'i. It is also important to note that this bill defines "eligible farmer" as a taxpayer that provides proof of at least two-thirds of excess federal gross income from farming or ranching. Therefore this bill specifically targets food producers whose livelihood is primarily earned from local food production, targeting support where it can be most impactful.

Support for our local food producers will allow them to invest more in their businesses and will provide much needed support to grow and sustain our agriculture sector. Please support SB 3302.

Mahalo for your consideration!

Monica, Richmond CA

**SB-3302**

Submitted on: 2/4/2024 7:33:00 AM

Testimony for AEN on 2/7/2024 1:00:00 PM

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

Comments:

Aloha Chair Gabbard, Vice Chair Richards and Members of the Committee,

Please support SB 3302 which would create an income tax credit to alleviate the high costs of production for farmers, ranchers, and fishers and incentivize growth in the agricultural sector in the State.

This bill would create tax credits for farmers, ranchers, and fishers, helping to offset the high costs of production that create barriers to making farming/food production economically viable in Hawai'i. It is also important to note that this bill defines "eligible farmer" as a taxpayer that provides proof of at least two-thirds of excess federal gross income from farming or ranching. Therefore this bill specifically targets food producers whose livelihood is primarily earned from local food production, targeting support where it can be most impactful.

Support for our local food producers will allow them to invest more in their businesses and will provide much needed support to grow and sustain our agriculture sector. Please support SB 3302.

Mahalo for your consideration!

Sven Sorge

**SB-3302**

Submitted on: 2/4/2024 7:57:11 AM

Testimony for AEN on 2/7/2024 1:00:00 PM

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

Comments:

Aloha

Local food producers and their businesses need help. They need to be supported so the islands can sustain themselves and not depend on the continent.

Support our local food producers to allow them to invest more in their businesses and provide much needed support to grow and sustain our agriculture sector here on the islands. Please support SB 3302.

Sincerely,

Chelle Galarza

Maui full time resident

**SB-3302**

Submitted on: 2/4/2024 9:40:39 AM

Testimony for AEN on 2/7/2024 1:00:00 PM

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

Comments:

We must help our farmers in ways like this which can encourage more local food for our islands. Fresh local food, not shipped in food.

**SB-3302**

Submitted on: 2/4/2024 10:12:41 AM

Testimony for AEN on 2/7/2024 1:00:00 PM

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

Comments:

Support, but direct grants would be far more effective



**SB-3302**

Submitted on: 2/4/2024 3:42:33 PM

Testimony for AEN on 2/7/2024 1:00:00 PM

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

Comments:

Farmers in the state must be supported so we need not import so much food.

**SB-3302**

Submitted on: 2/4/2024 6:36:04 PM

Testimony for AEN on 2/7/2024 1:00:00 PM

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

Comments:

Support local farmers

**SB-3302**

Submitted on: 2/4/2024 6:56:46 PM

Testimony for AEN on 2/7/2024 1:00:00 PM

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

Comments:

Support local farmers

**SB-3302**

Submitted on: 2/4/2024 9:04:10 PM

Testimony for AEN on 2/7/2024 1:00:00 PM

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

Comments:

Aloha Chair Gabbard, Vice Chair Richards and Members of the Committee,

Please support SB 3302 which would create an income tax credit to alleviate the high costs of production for farmers, ranchers, and fishers and incentivize growth in the agricultural sector in the State.

This bill would create tax credits for farmers, ranchers, and fishers, helping to offset the high costs of production that create barriers to making farming/food production economically viable in Hawai‘i. It is also important to note that this bill defines "eligible farmer" as a taxpayer that provides proof of at least two-thirds of excess federal gross income from farming or ranching. Therefore this bill specifically targets food producers whose livelihood is primarily earned from local food production, targeting support where it can be most impactful.

Support for our local food producers will allow them to invest more in their businesses and will provide much needed support to grow and sustain our agriculture sector. Please support SB 3302.

Mahalo for your consideration!  
Stacey Alapai

Makawao, HI 96768

**SB-3302**

Submitted on: 2/4/2024 9:16:47 PM

Testimony for AEN on 2/7/2024 1:00:00 PM

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

Comments:

Aloha Chair Gabbard, Vice Chair Richards and Members of the Committee,

Please support SB 3302 which would create an income tax credit to alleviate the high costs of production for farmers, ranchers, and fishers and incentivize growth in the agricultural sector in the State.

This bill would create tax credits for farmers, ranchers, and fishers, helping to offset the high costs of production that create barriers to making farming/food production economically viable in Hawai‘i. It is also important to note that this bill defines "eligible farmer" as a taxpayer that provides proof of at least two-thirds of excess federal gross income from farming or ranching. Therefore this bill specifically targets food producers whose livelihood is primarily earned from local food production, targeting support where it can be most impactful.

Support for our local food producers will allow them to invest more in their businesses and will provide much needed support to grow and sustain our agriculture sector. Please support SB 3302.

Mahalo piha,

Anna Camacho, Kaimukī

**SB-3302**

Submitted on: 2/5/2024 6:08:14 AM

Testimony for AEN on 2/7/2024 1:00:00 PM

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

Comments:

Aloha Chair Gabbard, Vice Chair Richards and Members of the Committee,

Please support SB 3302 which would create an income tax credit to alleviate the high costs of production for farmers, ranchers, and fishers and incentivize growth in the agricultural sector in the State.

This bill would create tax credits for farmers, ranchers, and fishers, helping to offset the high costs of production that create barriers to making farming/food production economically viable in Hawai'i. It is also important to note that this bill defines "eligible farmer" as a taxpayer that provides proof of at least two-thirds of excess federal gross income from farming or ranching. Therefore this bill specifically targets food producers whose livelihood is primarily earned from local food production, targeting support where it can be most impactful.

Support for our local food producers will allow them to invest more in their businesses and will provide much needed support to grow and sustain our agriculture sector. Please support SB 3302.

Mahalo for your consideration!

Michele Nihipali

54-074 A Kam Hwy.

Hauula, HI 96717

**SB-3302**

Submitted on: 2/5/2024 8:55:14 AM

Testimony for AEN on 2/7/2024 1:00:00 PM

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

Comments:

Aloha Chair Gabbard, Vice Chair Richards and Members of the Committee,

Please support SB 3247 which creates an income tax credit for taxpayers who are farmers, or are producers of agricultural commodities, cooperatives, broad line distributors, or food hubs who ship products and agricultural goods between counties.

Establishing an inter-island produce shipping tax credit will help alleviate the costs of inter-island shipping for farmers and ranchers in the State which is an important part of supporting our local agriculture sector and food security.

The cost of inter-island transportation is a bottleneck for market access by food producers in Hawai‘i. This issue is also recognized by the United States Department of Agriculture, which administers a reimbursement transportation cost payment program for geographically disadvantaged farmers and ranchers..

The reimbursement transportation cost payment program helps eligible farmers and ranchers in Hawai‘i and the Pacific offset their costs for transporting agricultural products or inputs used to produce an agricultural commodity over long distances.

Providing an income tax credit like the reimbursement transportation cost payment program that similarly reimburses producers for a portion of the cost to transport agricultural goods between the counties will reduce cost impacts to farm viability and consumer food price and support progress towards the State’s Aloha+ Challenge commitment to increase local food consumption and production.

Please support local food producers and distributors and pass SB 3247.

Mahalo for your consideration!

Nani Be

**SB-3302**

Submitted on: 2/5/2024 8:38:59 AM

Testimony for AEN on 2/7/2024 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Erin Cobb-Adams	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Gabbard and Committee,

Please support SB 3302 which creates an income tax credit for taxpayers who are farmers, or are producers of agricultural commodities, cooperatives, broad line distributors, or food hubs who ship products and agricultural goods between counties.

Establishing an inter-island produce shipping tax credit will help alleviate the costs of inter-island

shipping for farmers and ranchers in the State which is an important part of supporting our local agriculture sector and food security.

As a resident of Kauai My 43 years of my life I have seen the influx of Big box stores displace local markets and with no incentives for local producers or added barriers to the market for large big box stores we have created a economic system that is sucking money out of the state.

Steps toward a more circular economy is necessary for sustainability, economically and practically with food and land usage.

Please support local food producers and distributors and pass SB 3302.

Mahalo for your consideration!

Erin Cobb-Adams, Anahola Kauai



**SB-3302**

Submitted on: 2/5/2024 9:02:03 AM

Testimony for AEN on 2/7/2024 1:00:00 PM

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

Comments:

Aloha Chair Gabbard, Vice Chair Richards and Members of the Committee,

Please support SB 3302 which would create an income tax credit to alleviate the high costs of production for farmers, ranchers, and fishers and incentivize growth in the agricultural sector in the State.

This bill would create tax credits for farmers, ranchers, and fishers, helping to offset the high costs of production that create barriers to making farming/food production economically viable in Hawai'i. It is also important to note that this bill defines "eligible farmer" as a taxpayer that provides proof of at least two-thirds of excess federal gross income from farming or ranching. Therefore this bill specifically targets food producers whose livelihood is primarily earned from local food production, targeting support where it can be most impactful.

Support for our local food producers will allow them to invest more in their businesses and will provide much needed support to grow and sustain our agriculture sector. Please support SB 3302.

Thank you for reading my testimony.

Cynthia Hathaway, Kea'au, HI

**SB-3302**

Submitted on: 2/5/2024 9:11:37 AM

Testimony for AEN on 2/7/2024 1:00:00 PM

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

Comments:

Aloha Chair Gabbard, Vice Chair Richards and Members of the Committee,

Please support SB 3302 which would create an income tax credit to alleviate the high costs of production for farmers, ranchers, and fishers and incentivize growth in the agricultural sector in the State.

This bill would create tax credits for farmers, ranchers, and fishers, helping to offset the high costs of production that create barriers to making farming/food production economically viable in Hawai'i. It is also important to note that this bill defines "eligible farmer" as a taxpayer that provides proof of at least two-thirds of excess federal gross income from farming or ranching. Therefore this bill specifically targets food producers whose livelihood is primarily earned from local food production, targeting support where it can be most impactful.

Support for our local food producers will allow them to invest more in their businesses and will provide much needed support to grow and sustain our agriculture sector. Please support SB 3302.

Mahalo for your consideration!

Marilyn Mick, Honolulu

**SB-3302**

Submitted on: 2/5/2024 9:18:34 AM

Testimony for AEN on 2/7/2024 1:00:00 PM

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

Comments:

Aloha Chair Gabbard, Vice Chair Richards and Members of the Committee,

Please support SB 3302 which would create an income tax credit to alleviate the high cost of production for farmers, ranchers, and fishers and incentivize growth in the agricultural sector in the State.

This bill would create tax credits for farmers, ranchers and fishers, helping to offset the high cost of production that create barriers to making farming/food production economically viable in Hawai'i. It's also important to note that this bill defines "eligible farmers" as a taxpayer that provides proof of at least two-thirds of excess federal gross income from farming or ranching. Therefore this bill specifically targets food producers whose livelihood is primarily earned from local food production, targeting support where it can be most impactful.

Support for our local food producers will allow them to invest more in their businesses and will provide much needed support to grow and sustain our agriculture sector. Please support SB 3302.

Mahalo for your consideration.

JarraeTehani Manasas, Kailua Kona Hawai'i

**SB-3302**

Submitted on: 2/5/2024 9:31:28 AM

Testimony for AEN on 2/7/2024 1:00:00 PM

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

Comments:

Hello Chair Gabbard, Vice Chair Richards and Members of the Committee,

Please support SB 3302 which would create an income tax credit to alleviate the high costs of production for farmers, ranchers, and fishers and incentivize growth in the agricultural sector in the State.

This bill would create tax credits for farmers, ranchers, and fishers, helping to offset the high costs of production that create barriers to making farming/food production economically viable in Hawai‘i. It is also important to note that this bill defines "eligible farmer" as a taxpayer that provides proof of at least two-thirds of excess federal gross income from farming or ranching. Therefore this bill specifically targets food producers whose livelihood is primarily earned from local food production, targeting support where it can be most impactful.

Support for our local food producers will allow them to invest more in their businesses and will provide much needed support to grow and sustain our agriculture sector. Please support SB 3302.

me ke aloha ‘āina,  
Nanea Lo, Mō‘ili‘ili, O‘ahu

**SB-3302**

Submitted on: 2/5/2024 10:12:44 AM

Testimony for AEN on 2/7/2024 1:00:00 PM

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

Comments:

Aloha,

I strongly support SB3302 to help our local farmers and producers with tax credits. It is very difficult to survive as a farmer in Hawaii so this will help our local farmers get some much needed relief. Please make sure that no big corporations can take advantage of this tax credit and that it goes to help only those who grow food in Hawaii that we can actually eat.

Sincerely, Brandi Corpuz

**SB-3302**

Submitted on: 2/5/2024 10:35:04 AM

Testimony for AEN on 2/7/2024 1:00:00 PM

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

Comments:

Aloha Chair Gabbard, Vice Chair Richards and Members of the Committee,

Please support SB 3302 which would create an income tax credit to alleviate the high costs of production for farmers, ranchers, and fishers and incentivize growth in the agricultural sector in the State.

This bill would create tax credits for farmers, ranchers, and fishers, helping to offset the high costs of production that create barriers to making farming/food production economically viable in Hawai'i. It is also important to note that this bill defines "eligible farmer" as a taxpayer that provides proof of at least two-thirds of excess federal gross income from farming or ranching. Therefore this bill specifically targets food producers whose livelihood is primarily earned from local food production, targeting support where it can be most impactful.

Support for our local food producers will allow them to invest more in their businesses and will provide much needed support to grow and sustain our agriculture sector. Please support SB 3302.

Mahalo for your consideration!

Julianna Davis

**SB-3302**

Submitted on: 2/5/2024 11:10:02 AM

Testimony for AEN on 2/7/2024 1:00:00 PM

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

Comments:

Aloha Chair Gabbard, Vice Chair Richards and Members of the Committee,

Please support SB 3302 which would create an income tax credit to alleviate the high costs of production for farmers, ranchers, and fishers and incentivize growth in the agricultural sector in the State.

This bill would create tax credits for farmers, ranchers, and fishers, helping to offset the high costs of production that create barriers to making farming/food production economically viable in Hawai'i. It is also important to note that this bill defines "eligible farmer" as a taxpayer that provides proof of at least two-thirds of excess federal gross income from farming or ranching. Therefore this bill specifically targets food producers whose livelihood is primarily earned from local food production, targeting support where it can be most impactful.

Support for our local food producers will allow them to invest more in their businesses and will provide much needed support to grow and sustain our agriculture sector. Please support SB 3302.

Mahalo for your consideration!

Julia Marrack

**SB-3302**

Submitted on: 2/5/2024 11:58:47 AM

Testimony for AEN on 2/7/2024 1:00:00 PM

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

Comments:

Aloha Chair Gabbard, Vice Chair Richards and Members of the Committee,

Please support SB 3302 which would create an income tax credit to alleviate the high costs of production for farmers, ranchers, and fishers and incentivize growth in the agricultural sector in the State.

This bill would create tax credits for farmers, ranchers, and fishers, helping to offset the high costs of production that create barriers to making farming/food production economically viable in Hawai'i. It is also important to note that this bill defines "eligible farmer" as a taxpayer that provides proof of at least two-thirds of excess federal gross income from farming or ranching. Therefore this bill specifically targets food producers whose livelihood is primarily earned from local food production, targeting support where it can be most impactful.

Support for our local food producers will allow them to invest more in their businesses and will provide much needed support to grow and sustain our agriculture sector. Please support SB 3302.

Mahalo for your consideration!

Keoni, DeFranco, Waimanalo



**SB-3302**

Submitted on: 2/5/2024 1:58:01 PM

Testimony for AEN on 2/7/2024 1:00:00 PM

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

Comments:

Aloha Chair Gabbard, Vice Chair Richards and Members of the Committee,

Please support SB 3302 which would create an income tax credit to alleviate the high costs of production for farmers, ranchers, and fishers and incentivize growth in the agricultural sector in the State.

This bill would create tax credits for farmers, ranchers, and fishers, helping to offset the high costs of production that create barriers to making farming/food production economically viable in Hawai'i. It is also important to note that this bill defines "eligible farmer" as a taxpayer that provides proof of at least two-thirds of excess federal gross income from farming or ranching. Therefore this bill specifically targets food producers whose livelihood is primarily earned from local food production, targeting support where it can be most impactful.

Support for our local food producers will allow them to invest more in their businesses and will provide much needed support to grow and sustain our agriculture sector. Please support SB 3302.

Mahalo for your consideration!

Keke M.

Pearl City

**SB-3302**

Submitted on: 2/5/2024 2:30:21 PM

Testimony for AEN on 2/7/2024 1:00:00 PM

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

Comments:

Aloha Chair Gabbard, Vice Chair Richards and Members of the Committee,

Please support SB 3302 which would create an income tax credit to alleviate the high costs of production for farmers, ranchers, and fishers and incentivize growth in the agricultural sector in the State.

This bill would create tax credits for farmers, ranchers, and fishers, helping to offset the high costs of production that create barriers to making farming/food production economically viable in Hawai‘i. It is also important to note that this bill defines "eligible farmer" as a taxpayer that provides proof of at least two-thirds of excess federal gross income from farming or ranching. Therefore this bill specifically targets food producers whose livelihood is primarily earned from local food production, targeting support where it can be most impactful.

Support for our local food producers will allow them to invest more in their businesses and will provide much needed support to grow and sustain our agriculture sector. Please support SB 3302.

Mahalo for your consideration!

Kristina Marie Rodriguez, Kihei

**SB-3302**

Submitted on: 2/5/2024 3:33:54 PM

Testimony for AEN on 2/7/2024 1:00:00 PM

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

Comments:

I support this bill.

Mahalo

**SB-3302**

Submitted on: 2/5/2024 6:36:26 PM

Testimony for AEN on 2/7/2024 1:00:00 PM

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

Comments:

I support an income tax credit to alleviate high production costs for food producers.

Aloha Chair Gabbard, Vice Chair Richards and Members of the Committee,

Please support SB 3302 which would create an income tax credit to alleviate the high costs of production for farmers, ranchers, and fishers and incentivize growth in the agricultural sector in the State.

This bill would create tax credits for farmers, ranchers, and fishers, helping to offset the high costs of production that create barriers to making farming/food production economically viable in Hawai'i. It is also important to note that this bill defines "eligible farmer" as a taxpayer that provides proof of at least two-thirds of excess federal gross income from farming or ranching. Therefore this bill specifically targets food producers whose livelihood is primarily earned from local food production, targeting support where it can be most impactful.

Support for our local food producers will allow them to invest more in their businesses and will provide much needed support to grow and sustain our agriculture sector. Please support SB 3302.

Mahalo for your consideration!

Robert H. Pahia  
Maui, Hawaii

**SB-3302**

Submitted on: 2/5/2024 10:03:08 PM

Testimony for AEN on 2/7/2024 1:00:00 PM

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

Comments:

Please support [SB 3302: Farmer & Producer Tax Credit](#) to support our local farmers & residents relying on local produce. Its a win win proposition. It's naive for Hawaiian residents to expect food will always be able to come from the mainland. The world is full of change & it's in our best interests to support & expand local agriculture for ourselves & future generations.

Mahalo for your vote of support!

**SB-3302**

Submitted on: 2/6/2024 7:06:43 AM

Testimony for AEN on 2/7/2024 1:00:00 PM

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

Comments:

Honorable Chair Gabbard, Vice Chair Richards and Members of the Committee,

I am writing to ask that you please support SB 3302 which would create an income tax credit to alleviate the high costs of production for farmers, ranchers, and fishers and incentivize growth in the agricultural sector in the State.

This bill would create tax credits for farmers, ranchers, and fishers, helping to offset the high costs of production that create barriers to making farming/food production economically viable in Hawai'i. It is also important to note that this bill defines "eligible farmer" as a taxpayer that provides proof of at least two-thirds of excess federal gross income from farming or ranching. Therefore this bill specifically targets food producers whose livelihood is primarily earned from local food production, targeting support where it can be most impactful.

Support for our local food producers will allow them to invest more in their businesses and will provide much needed support to grow and sustain our agriculture sector.

Thank you for your attention and consideration.

Melissa Barker

Kapaa, HI

**SB-3302**

Submitted on: 2/6/2024 8:41:32 AM

Testimony for AEN on 2/7/2024 1:00:00 PM

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

Comments:

Aloha Chair Gabbard, Vice Chair Richards and Members of the Committee,

I am writing to you as a small family farmer. Please support SB 3302 which would create an income tax credit to alleviate the high costs of production for farmers, ranchers, and fishers and incentivize growth in the agricultural sector in the State.

This bill would create tax credits for farmers, ranchers, and fishers, helping to offset the high costs of production that create barriers to making farming/food production economically viable in Hawai'i. It is also important to note that this bill defines "eligible farmer" as a taxpayer that provides proof of at least two-thirds of excess federal gross income from farming or ranching. Therefore this bill specifically targets food producers whose livelihood is primarily earned from local food production, targeting support where it can be most impactful.

Support for our local food producers will allow them to invest more in their businesses and will provide much needed support to grow and sustain our agriculture sector. Please support SB 3302.

Mahalo for your consideration!

Susan Stayton, Lawai, Kauai, HI



**SB-3302**

Submitted on: 2/6/2024 9:49:03 AM

Testimony for AEN on 2/7/2024 1:00:00 PM

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

Comments:

Aloha Chair Gabbard, Vice Chair Richards and Members of the Committee,

Please support SB 3302 which would create an income tax credit to alleviate the high costs of production for farmers, ranchers, and fishers and incentivize growth in the agricultural sector in the State.

This bill would create tax credits for farmers, ranchers, and fishers, helping to offset the high costs of production that create barriers to making farming/food production economically viable in Hawai'i. It is also important to note that this bill defines "eligible farmer" as a taxpayer that provides proof of at least two-thirds of excess federal gross income from farming or ranching. Therefore this bill specifically targets food producers whose livelihood is primarily earned from local food production, targeting support where it can be most impactful.

Support for our local food producers will allow them to invest more in their businesses and will provide much needed support to grow and sustain our agriculture sector. Please support SB 3302.

Mahalo for your consideration!

Lela Kalama, Keaau, HI

**SB-3302**

Submitted on: 2/6/2024 10:10:28 AM

Testimony for AEN on 2/7/2024 1:00:00 PM

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

Comments:

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Support for our local food producers will allow them to invest more in their businesses and will provide much needed support to grow and sustain our agriculture sector. Please support SB 3302. Mahalo for your consideration.

**SB-3302**

Submitted on: 2/6/2024 12:37:19 PM

Testimony for AEN on 2/7/2024 1:00:00 PM

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

Comments:

I support Hawai'i kuleana land owners and farmers. Support the growth of Hawai'is land for generations to come.

**SB-3302**

Submitted on: 2/6/2024 12:50:32 PM

Testimony for AEN on 2/7/2024 1:00:00 PM

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

Comments:

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Support for our local food producers will allow them to invest more in their businesses and will provide much needed support to grow and sustain our agriculture sector. Please support SB 3302.

Mahalo for your consideration!

Danielle, Waialua

**SB-3302**

Submitted on: 2/6/2024 3:21:45 PM

Testimony for AEN on 2/7/2024 1:00:00 PM

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

Comments:

Please support.