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March 28, 2025

TO: Representative Kyle T. Yamashita, Chair  
Representative Jenna Takenouchi, Vice Chair  
Members of the House Committee on Finance

FR: Michael Iosua, State Director  
NFIB, Hawaii Chapter

RE: **SUPPORT OF HCR 182/HR 177 – REQUESTING THAT THE TAX REVIEW COMMISSION CONSIDER CERTAIN GOALS FOR AN EQUITABLE, EFFICIENT, AND ADEQUATE TAX POLICY STRUCTURE IN ITS DELIBERATIONS**

Hearing date: March 31, 2025, at 10:00 AM

Aloha Chair Yamashita, Vice Chair Takenouchi and members of the committee,

Mahalo for the opportunity to submit testimony on behalf of NFIB's Hawaii Chapter in **SUPPORT** of HCR 182/HR 177 – REQUESTING THAT THE TAX REVIEW COMMISSION CONSIDER CERTAIN GOALS FOR AN EQUITABLE, EFFICIENT, AND ADEQUATE TAX POLICY STRUCTURE IN ITS DELIBERATIONS. NFIB is a nonprofit, nonpartisan, and member-driven organization exclusively dedicated to small and independent businesses. With members in all four counties, NFIB's Hawaii chapter advocates on issues that affect Hawaii's small and independent business owners.

Hawaii's tax system plays a critical role in shaping economic opportunities and ensuring the well-being of Hawaii's residents and businesses. By requesting the Tax Review Commission consider equity, efficiency, and adequacy in its review of the tax policy, HCR 182 takes an important step toward fostering a tax system that is fair and sustainable.

An efficient and equitable tax system ensures that those who benefit from Hawaii contribute their fair share while protecting local residents from undue financial burdens and providing an environment for local businesses to thrive. This will also minimize economic distortions and administrative costs, while an adequate tax structure ensures that the state has sufficient revenue to fund essential public services such as education, healthcare, and infrastructure.

By adopting HCR 182/HR 177, the Legislature will help guide the Tax Review Commission in evaluating and recommending tax policies that promote economic stability and social equity for all Hawaii residents.

For these reasons, I strongly encourage the committee to pass this resolution. Mahalo for your consideration.



**HAWAII GOVERNMENT EMPLOYEES ASSOCIATION**

AFSCME Local 152, AFL-CIO

**RANDY PERREIRA**, Executive Director • Tel: 808.543.0011 • Fax: 808.528.0922

The Thirty-Third Legislature, State of Hawaii  
The House of Representatives  
Committee on Finance

Testimony by  
Hawaii Government Employees Association

March 31, 2025

H.C.R. 182/H.R. 177 — REQUESTING THAT THE TAX REVIEW COMMISSION  
CONSIDER CERTAIN GOALS FOR AN EQUITABLE, EFFICIENT, AND ADEQUATE  
TAX POLICY STRUCTURE IN ITS DELIBERATIONS.

The Hawaii Government Employees Association, AFSCME Local 152, AFL-CIO supports H.C.R. 182/H.R. 177, which request the Tax Review Commission to consider certain goals for an equitable, efficient, and adequate tax policy structure in its deliberations.

We appreciate the intent of this resolution as it requests the commission to consider various goals to ensure that we have an equitable, efficient, and adequate tax structure. Given the increase concern in economic uncertainty and the shifting in federal policies, their needs to be a balance between taxing our residents/non-residents efficiently and equitably and ensuring that our state receives enough revenue so that government services are adequately funded and staffed to meet the needs of the public.

Thank you for the opportunity to provide testimony in support of H.C.R. 182/H.R. 177.

Respectfully submitted,

  
Randy Perreira  
Executive Director



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**Joe Carter**, Coca-Cola Bottling of Hawaii, *Advisor*  
**Eddie Asato**, Pint Size Hawaii, *Advisor*  
**Gary Okimoto**, Safeway, *Immediate Past Chair*

TO: Committee on Finance

FROM: HAWAII FOOD INDUSTRY ASSOCIATION

Lauren Zirbel, Executive Director

DATE: March 31, 2025

TIME: 10am

RE: HCR182 REQUESTING THAT THE TAX REVIEW COMMISSION CONSIDER  
CERTAIN GOALS FOR AN EQUITABLE, EFFICIENT, AND ADEQUATE TAX POLICY  
STRUCTURE IN ITS DELIBERATIONS.

Position: Support

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

HFIA is in support of this Resolution. We believe that being goal oriented with our tax systems will lead to improvements that benefit our state.

As this measure notes, one of the Tax Review Commissions guiding principles is Equity, "a measurement of how tax burdens are distributed."

Respectfully, in order to work towards a genuinely equitable system of taxation we would request that an additional goal be added to the list of goals, "Evaluating the impact of our current tax code on Hawaii residents of different income brackets, and ensuring that lower income tax payers are not disproportionately impacted by certain taxes."

We believe that including this goal within this measure will enable it to work cohesively with the following measure HCR183 and help ensure that it both achieve maximum positive impacts for our state.