

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

**SYLVIA LUKE**  
Lt. Governor



**SHARON HURD**  
Chairperson, Board of Agriculture

**DEAN M. MATSUKAWA**  
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**

**MONDAY, JANUARY 27, 2025**  
**1:00 PM**  
**CONFERENCE ROOM 224**

**SENATE BILL NO. 681**  
**RELATING TO THE GENERAL EXCISE TAX**

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

Thank you for the opportunity to testify on Senate Bill 681. This bill seeks to repeal the general excise tax (GET) exemption for agricultural businesses engaged in the production of genetically engineered (GE) agricultural products. The Department of Agriculture provides the following comments.

When GE agricultural products were previously granted the GET exemption, the primary goal was to promote the export of seed crops and to foster the creation of high-paying technology jobs in that industry, thereby contributing to the state's gross domestic product and employment growth. However, as priorities have shifted towards supporting local food systems and enhancing food security, many agricultural producers have expressed concerns that the GE industry is receiving an undue advantage through this tax exemption. In the interest of fairness, it seems evident that all agricultural products, whether organic, conventional or GE, should be treated equitably under the state tax code.

Thank you for the opportunity to testify on this measure.



**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:**

S.B. No. 681, Relating to the General Excise Tax

**BEFORE THE:**

Senate Committee on Agriculture and Environment

**DATE:** Monday, January 27, 2025

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

**LOCATION:** State Capitol, Room 224

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

The Department of Taxation ("Department") offers the following comments regarding S.B. 681 for your consideration.

S.B. 681 amends section 209E-11, Hawaii Revised Statutes, by repealing the general excise tax exemption for agricultural businesses in the State enterprise zone engaged in the production of genetically engineered agricultural products. The bill is effective upon approval.

The Department requests that the effective date of the bill be amended to January 1, 2026 to provide sufficient time to make the necessary form instruction changes.

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



**DEPARTMENT OF BUSINESS,  
ECONOMIC DEVELOPMENT & TOURISM**  
KA 'OIHANA HO'OMOHALA PĀ'OIHANA, 'IMI WAIWAI  
A HO'OMĀKA'IKĀ'I

JOSH GREEN, M.D.  
GOVERNOR

SYLVIA LUKE  
LT. GOVERNOR

JAMES KUNANE TOKIOKA  
DIRECTOR

DANE K. WICKER  
DEPUTY DIRECTOR

No. 1 Capitol District Building, 250 South Hotel Street, 5th Floor, Honolulu, Hawaii 96813  
Mailing Address: P.O. Box 2359, Honolulu, Hawaii 96804  
Web site: [dbedt.hawaii.gov](http://dbedt.hawaii.gov)

Telephone: (808) 586-2355  
Fax: (808) 586-2377

Statement of  
**James Kunane Tokioka**  
**Director**  
Department of Business, Economic Development, and Tourism  
before the  
**SENATE COMMITTEE ON AGRICULTURE AND ENVIRONMENT**

Monday, January 27, 2025  
1:00 PM  
State Capitol, Conference Room 224

In consideration of  
**SB681**  
**RELATING TO GENERAL EXCISE TAX.**

Chair Gabbard, Vice Chair Richards and members of the Committee. The Department of Business, Economic Development and Tourism (DBEDT) appreciates the intent of **SB681** and offers comments on this bill which repeals the exemption to the general excise tax (G.E.T.) for agricultural businesses engaged in the production of genetically engineered agricultural products.

The referenced statute in this bill is Chapter 209E, Hawaii Revised Statutes that outlines the Enterprise Zone program which involves other tax benefits, not just the G.E.T. exemption. Since only one tax benefit is repealed, this will lead to confusion whether such companies are eligible to be in the program for the other benefits. If the intent is to make such companies ineligible to enroll in the Enterprise Zone program, then another section of the statute needs to be repealed instead, namely the section outlining eligible business activities and delete genetically-engineered agricultural products from the program.

DBEDT defers to the Department of Taxation for the revenue impact to the state.

Thank you for the opportunity to testify.



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)

January 27, 2025

HEARING BEFORE THE  
SENATE COMMITTEE ON AGRICULTURE AND ENVIRONMENT

**TESTIMONY ON SB 681**  
RELATING TO THE GENERAL EXCISE TAX

Conference Room 224 & Videoconference  
1:00 PM

Aloha Chair Gabbard, Vice-Chair Richards, 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 opposes SB 681**, which repeals the exemption to the general excise tax for agricultural businesses engaged in the production of genetically engineered agricultural products.

The repeal of this exemption would disproportionately impact local farmers and agricultural businesses that utilize genetically engineered crops in their operations. These crops, such as Hawai'i's papayas, have been instrumental in sustaining agriculture in the face of disease and environmental challenges. The Rainbow papaya, developed to resist the ringspot virus, saved Hawai'i's papaya industry from collapse and remains a cornerstone of our agricultural exports.

Similarly, there is growing interest in diversifying agricultural production in Hawai'i with crops like soybeans, which could serve as a valuable ingredient for plant-based meals in programs such as the Department of Education's Farm to School initiative. Genetically engineered soybeans offer enhanced pest resistance and adaptability, making them a viable option for farmers to meet the nutritional needs of Hawai'i's students. Repealing the GET exemption would discourage innovation and the diversification of crops that can directly benefit local food security and educational programs.

The agricultural biotechnology sector provides critical benefits to smaller-scale farmers. These benefits include access to disease-resistant seeds and technologies that allow local farmers to overcome challenges like invasive pests, climate stress, and declining

soil health. Penalizing these businesses with additional tax burdens could stifle research and reduce access to solutions directly benefiting local agriculture.

The GET exemption supports agricultural competitiveness in Hawai'i, where farmers already face some of the highest production costs in the nation. Removing this exemption would increase financial pressure on farmers, forcing some to reconsider their operations or limit their crop options. This could reduce the availability of local produce, increase reliance on imported food, and undermine Hawai'i's food security goals.

The Hawai'i Farm Bureau urges the committee to consider the negative impacts that repealing the GET exemption may have on local farmers, agricultural innovation, and food security. Genetically engineered crops like papayas, soybeans, and corn offer critical solutions to the challenges faced by Hawai'i's farmers and contribute to the sustainability of our agricultural industry. SB 681 risks undermining these efforts and placing unnecessary financial burdens on Hawai'i's farming community.

Thank you for this opportunity to provide our input on this measure.



**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,

**Chapter Presidents**

Clarence Baber  
Kohala, Hawai'i

Tony Vera  
East Hawai'i

Puna, Hawai'i

Andrea Drayer  
Ka'u, Hawai'i

Maureen Datta  
Kona, Hawai'i

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 SB681.**

By repealing the tax exemption for agricultural businesses engaged in the production of genetically engineered products, this bill addresses the recommendation of a previous legislature to repeal the measure after a set period of time.

Local farmers engaging in sustainable practices often compete at a disadvantage against entities that do not internalize environmental costs, resulting in an uneven playing field. Repealing the tax exemption for genetically engineered product producers helps level the field, providing local farmers with a fairer market environment.

Fawn Helekahi-Burns  
Hāna, Maui

Mason Scharer  
Haleakalā, Maui

Mahalo for the opportunity to testify.

Kaiea Medeiros  
Mauna Kahālāwai,  
Maui

Kaipo Kekona, President HFUU/HFUF

Kaipo Kekona  
Lahaina, Maui

Kilia Avelino-Purdy  
Moloka'i

Negus Manna  
Lāna'i

India Clark  
North Shore, O'ahu

Christian Zuckerman  
Wai'anae, O'ahu

Ted Radovich  
Waimānalo, O'ahu

Vincent Kimura  
Honolulu, O'ahu

Natalie Urminska  
Kaua'i

# TAX FOUNDATION OF HAWAII

735 Bishop Street, Suite 417

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: GENERAL EXCISE, Repeal Exemption for Genetically Engineered Agricultural Products

BILL NUMBER: SB 681

INTRODUCED BY: GABBARD, FEVELLA

EXECUTIVE SUMMARY: Repeals the exemption to the general excise tax for retail sales of agricultural businesses engaged in the production of genetically engineered agricultural products.

SYNOPSIS: Amends section 209E-11, HRS, to remove the language “other than those engaged in the production of genetically engineered agricultural products.”

EFFECTIVE DATE: Upon approval.

STAFF COMMENTS: Chapter 209E, HRS, that is being amended by this bill, relates to the enterprise zone program administered by DBEDT.

The enterprise zone program was enacted as a cooperative program between the state and the counties to promote jobs in areas of high unemployment. Certain areas are designated as enterprise zones through joint action of the state and counties. In a zone, the state offers an income tax credit for the tax attributable to the eligible business conducted in the zone, which is normally applied on a sliding scale – 80% for the first year, 70% for the second, and so on until the credit is 20% for the seventh and last year in the program. It also offers an unemployment tax credit for the tax attributable to employees engaged in the eligible business in the zone, on the same sliding scale. Finally, the state offers a general excise tax exemption for the eligible business attributed to the zone. The counties also offer incentives, which vary by county. In return, the business commits to either maintain or increase the number of employees in the zone doing the eligible activity, depending on whether it was already in the zone upon designation or moved to the zone. As originally enacted, businesses engaged in eligible activity in enterprise zones received seven years of benefits.

In Act 174, SLH 2009, the legislature extended the benefit period for manufacturers and producers to ten years. The general excise exemption for such businesses was extended to ten years as well. For producers of agricultural products, it was specified that all wholesale sales qualified for the exemption, but that sales at retail would not unless genetically engineered agricultural products were being sold.

It appears appropriate to treat the retail sale of agricultural products the same for general excise tax purposes whether or not the products are genetically engineered.

Digested: 1/25/2025

**SB-681**

Submitted on: 1/26/2025 12:42:58 PM

Testimony for AEN on 1/27/2025 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Ted Bohlen	Testifying for Climate Protectors Hawaii	Support	Written Testimony Only

Comments:

Please pass this bill and eliminate the GET exemption for genetically engineered agricultural products. It is unfair for this type of product to have an exemption not available to other agricultural products.

Mahalo!

Climate Protectors Hawaii (by Ted Bohlen).





# HAWAII CROP IMPROVEMENT ASSOCIATION

SB681 – In Opposition  
Relating to the General Excise Tax

Senate Committee on Agriculture and Environment

Date: Monday, January 27, 2025  
Time: 1 PM  
Place: Conference Room 224

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

The Hawaii Crop Improvement Association (HCIA) appreciates the opportunity to provide testimony **in opposition to SB681**, which repeals the exemption to the general excise tax for agricultural businesses engaged in the production of genetically engineered agricultural products.

State Enterprise Zones were created with the intent to develop, expand, and encourage private sector growth. The purpose of Chapter 209 is to stimulate businesses through tax incentives and regulatory flexibility in often underserved geographic areas that would result in revitalized communities and job growth, particularly in the agricultural and industrial sectors.

To repeal the exemption to the general excise tax would have the exact opposite effect. It should be noted that while certain industries may be the target of this legislation, it would also damage small farming enterprises that produce genetically engineered agricultural products (i.e., papaya, flowers, etc.), many of whom operate in rural Oahu and neighbor islands.

In addition, the state has made a concerted effort over the years to encourage farming and ranching through investments in STEM education in our public school system, which has sought to enhance interest and opportunities in agriculture and the sciences that support Hawaii's agriculture industry.

This bill goes against all of these efforts and sends the wrong message to the hard-working farming community that is striving to be self-sustaining while seeking expansion through the pursuit of modern agricultural technologies and innovations.

Mahalo for the opportunity to testify on this measure and we ask that you please do not move it forward.

*The Hawaii Crop Improvement Association is a Hawaii-based non-profit organization that promotes modern agriculture to help farmers and communities succeed. Through education, collaboration, and advocacy, we work to ensure a safe and sustainable food supply, support responsible farming practices, and build a healthy economy.*

**SB-681**

Submitted on: 1/26/2025 9:00:04 AM

Testimony for AEN on 1/27/2025 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Jeannette Gurung	Testifying for Women Organizing for Change in Agriculture and Natural Resource Management	Support	Written Testimony Only

Comments:

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

*Genetically engineered (GE) crops are all produced by large corporations who already receive generous federal subsidies. We should not be exempting some of the largest corporations in the world from general excise tax, especially while they degrade our lands with experimental field trials and plots of pesticide intensive GE crops.*

*The exemption for GE crops is further egregious because general excise tax is an important part of our revenue, at a time when our local food producers are struggling to make a profit. If anyone can afford to pay this tax, it is multinational corporations who profit billions of dollars each year.*

*Tax exemptions should be utilized to encourage regenerative agricultural practices that feed our local communities, provide additional environmental benefits and services that improve the productivity of the soil and minimize run-off, and keep money in our local economy.*

*Tax breaks given to large corporations result in money leaving Hawai‘i whereas tax breaks for small regenerative farmers benefit Hawai‘i and keep money in our local economy.*

***Please support SB681 and ensure that large corporations pay their fair share.***

*Mahalo for your consideration!*

Dr. Jeannette Gurung, Executive Director, WOCAN

Kailua Kona

**SB-681**

Submitted on: 1/26/2025 2:15:18 PM

Testimony for AEN on 1/27/2025 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Gene Harrington	Testifying for Biotechnology Innovation Organization	Oppose	Written Testimony Only

Comments:

The Biotechnology Innovation Organization (BIO) is the world's largest trade association representing biotechnology companies, academic institutions, state biotechnology centers and related organizations across the United States and in more than 30 other nations. Our key areas of focus are health biotechnology, industrial and environmental biotechnology, and food and agriculture biotechnology. We oppose SB 681.

Our small papaya farmers as well as the floriculture industry continue to face challenges on their farms. This bill does little to help them remain financially viable at a time when many farmers are struggling. Mahalo for the opportunity to testify.



## Senate Committee on Agriculture & Environment

### Hawai'i Alliance for Progressive Action (HAPA) Supports: SB681

Monday, January 27th, 2025 1 p.m. Conference Room 224

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

HAPA supports SB681 which would repeal the exemption to the general excise tax (GE) for genetically engineered agricultural products.

We believe it is important to repeal this existing exemption because it allows some of the largest corporations in the world to avoid paying state GE tax.

Genetically engineered (GE) crops are all produced by large corporations who already receive federal subsidies<sup>1</sup>. We should not be exempting some of the largest corporations in the world from general excise tax, especially while they degrade our lands with experimental field trials and plots of GE crops.

The exemption for GE crops is further egregious because general excise tax is an important part of our revenue, at a time where we are dealing with unprecedented economic issues presented by the pandemic. If anyone can afford to pay this tax, it is multinational corporations who profit billions of dollars each year.

Tax exemptions should be utilized to encourage regenerative agricultural practices that provide additional environmental benefits and services that improve the productivity of the soil and minimize run-off, and keep money in our local economy.

General excise tax is used for important funding projects that our community desperately needs, like housing and infrastructure.

Tax breaks given to large corporations result in money leaving Hawai'i whereas tax breaks for small regenerative farmers benefit Hawai'i and keep money here helping local families.

Please support SB681 and ensure that large corporations pay their fair share. Thank you for your consideration.

Respectfully,

A handwritten signature in black ink, appearing to read 'Anne Frederick', is positioned below the 'Respectfully,' text.

Anne Frederick  
Executive Director

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<sup>1</sup> Environmental Working Group's Farm Subsidy Database:  
<https://farm.ewg.org/progdetail.php?fips=00000&progcode=corn>

**SB-681**

Submitted on: 1/25/2025 11:49:17 AM

Testimony for AEN on 1/27/2025 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Susan B Roberts Emery	Testifying for Green Party of Hawai'i	Support	Written Testimony Only

Comments:

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

*Wow, this bill will really show where the loyalty of our elected officials lie. Is it to the people of Hawai'i , or is it to the Corporations that hold our political system hostage? The Green Party of Hawai'i is Free from Large Corporate donations and we strongly side in Support, of SB681 Genetically engineered (GE) crops are all produced by large corporations who already receive generous federal subsidies ! We should not be exempting some of the largest corporations in the world from general excise tax, especially while they degrade our lands with experimental field trials and plots of pesticide intensive GE crops. These large corporations are not in need of any handouts from the people.*

*Tax exemptions should be utilized to encourage regenerative agricultural practices that feed our local communities, provide additional environmental benefits and services that improve the productivity of the soil and minimize run-off, and keep money in our local economy.*

*Tax breaks given to large corporations result in money leaving Hawai'i whereas tax breaks for small regenerative farmers benefit Hawai'i and keep money in our local economy.*

*Please support SB681 and ensure that large corporations pay their fair share!*

*Mahalo for your consideration!*

*Susan RobertsEmery*

*Co Chair GPH*

*Paauilo*

**SB-681**

Submitted on: 1/26/2025 12:21:05 PM

Testimony for AEN on 1/27/2025 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Robert Bence	Individual	Support	Remotely Via Zoom

Comments:

Aloha

How could this ever be the case letting the most destructive and profitable off island based giant 4 chemical companies not pay GET when local food farmers have to pay it is ridiculous.

Mahalo

Robert Bence

**SB-681**

Submitted on: 1/24/2025 5:21:15 PM

Testimony for AEN on 1/27/2025 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
TERI SAVAIINAEA	Individual	Support	Written Testimony Only

Comments:

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

*Genetically engineered (GE) crops are all produced by large corporations who already receive generous federal subsidies. We should not be exempting some of the largest corporations in the world from general excise tax, especially while they degrade our lands with experimental field trials and plots of pesticide intensive GE crops.*

*The exemption for GE crops is further egregious because general excise tax is an important part of our revenue, at a time when our local food producers are struggling to make a profit. If anyone can afford to pay this tax, it is multinational corporations who profit billions of dollars each year.*

*Tax exemptions should be utilized to encourage regenerative agricultural practices that feed our local communities, provide additional environmental benefits and services that improve the productivity of the soil and minimize run-off, and keep money in our local economy.*

*Tax breaks given to large corporations result in money leaving Hawai'i whereas tax breaks for small regenerative farmers benefit Hawai'i and keep money in our local economy.*

*Please support SB681 and ensure that large corporations pay their fair share.*

*Mahalo for your consideration!*

*Teri K. Savaiinaea, Wai'anae*

**SB-681**

Submitted on: 1/24/2025 5:12:07 PM

Testimony for AEN on 1/27/2025 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Georgia L Hoopes	Individual	Support	Written Testimony Only

Comments:

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

*Genetically engineered (GE) crops are all produced by large corporations who already receive generous federal subsidies. We should not be exempting some of the largest corporations in the world from general excise tax, especially while they degrade our lands with experimental field trials and plots of pesticide intensive GE crops.*

*The exemption for GE crops is further egregious because general excise tax is an important part of our revenue, at a time when our local food producers are struggling to make a profit. If anyone can afford to pay this tax, it is multinational corporations who profit billions of dollars each year.*

*Tax exemptions should be utilized to encourage regenerative agricultural practices that feed our local communities, provide additional environmental benefits and services that improve the productivity of the soil and minimize runoff, and keep money in our local economy.*

Tax breaks given to large corporations result in money leaving our local economy.

Please support SB681 and ensure that large corporations pay their fair share.

Mahalo for your consideration!

Georgia Hoopes, Kalaheo



**SB-681**

Submitted on: 1/24/2025 4:54:07 PM

Testimony for AEN on 1/27/2025 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
B.A. McClintock	Individual	Support	Written Testimony Only

Comments:

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

*Genetically engineered (GE) crops are all produced by large corporations who already receive generous federal subsidies. We should not be exempting some of the largest corporations in the world from general excise tax, especially while they degrade our lands with experimental field trials and plots of pesticide intensive GE crops.*

*The exemption for GE crops is further egregious because general excise tax is an important part of our revenue, at a time when our local food producers are struggling to make a profit. If anyone can afford to pay this tax, it is multinational corporations who profit billions of dollars each year.*

*Tax exemptions should be utilized to encourage regenerative agricultural practices that feed our local communities, provide additional environmental benefits and services that improve the productivity of the soil and minimize run-off, and keep money in our local economy.*

*Tax breaks given to large corporations result in money leaving Hawai'i whereas tax breaks for small regenerative farmers benefit Hawai'i and keep money in our local economy.*

*Please support SB681 and ensure that large corporations pay their fair share.*

*Mahalo for your consideration!*

**SB-681**

Submitted on: 1/24/2025 4:58:46 PM

Testimony for AEN on 1/27/2025 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Safia Gravel	Individual	Support	Written Testimony Only

Comments:

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

*Genetically engineered (GE) crops are all produced by large corporations who already receive generous federal subsidies. We should not be exempting some of the largest corporations in the world from general excise tax, especially while they degrade our lands with experimental field trials and plots of pesticide intensive GE crops.*

*The exemption for GE crops is further egregious because general excise tax is an important part of our revenue, at a time when our local food producers are struggling to make a profit. If anyone can afford to pay this tax, it is multinational corporations who profit billions of dollars each year.*

*Tax exemptions should be utilized to encourage regenerative agricultural practices that feed our local communities, provide additional environmental benefits and services that improve the productivity of the soil and minimize run-off, and keep money in our local economy.*

*Tax breaks given to large corporations result in money leaving Hawai'i whereas tax breaks for small regenerative farmers benefit Hawai'i and keep money in our local economy.*

*Please support SB681 and ensure that large corporations pay their fair share.*

*Mahalo nui for your consideration!*

*Safia N. Gravel*

*Hilo*

**SB-681**

Submitted on: 1/24/2025 6:27:19 PM

Testimony for AEN on 1/27/2025 1:00:00 PM

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

Comments:

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

*Genetically engineered (GE) crops are all produced by large corporations who already receive generous federal subsidies. We should not be exempting some of the largest corporations in the world from general excise tax, especially while they degrade our lands with experimental field trials and plots of pesticide intensive GE crops. Eliel Starbright, Kapaa*

**SB-681**

Submitted on: 1/24/2025 8:20:59 PM

Testimony for AEN on 1/27/2025 1:00:00 PM

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

Comments:

This exemption makes no sense!

**SB-681**

Submitted on: 1/24/2025 4:47:54 PM

Testimony for AEN on 1/27/2025 1:00:00 PM

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

Comments:

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

Genetically engineered (GE) crops are all produced by large corporations who already receive generous federal subsidies. We should not be exempting some of the largest corporations in the world from general excise tax, especially while they degrade our lands with experimental field trials and plots of pesticide intensive GE crops.

The exemption for GE crops is further egregious because general excise tax is an important part of our revenue, at a time when our local food producers are struggling to make a profit. If anyone can afford to pay this tax, it is multinational corporations who profit billions of dollars each year.

Tax exemptions should be utilized to encourage regenerative agricultural practices that feed our local communities, provide additional environmental benefits and services that improve the productivity of the soil and minimize run-off, and keep money in our local economy.

Tax breaks given to large corporations result in money leaving Hawai'i whereas tax breaks for small regenerative farmers benefit Hawai'i and keep money in our local economy.

Please support SB681 and ensure that large corporations pay their fair share.

Mahalo for your consideration!

Emelia Briscoe, Honolulu



**SB-681**

Submitted on: 1/24/2025 8:44:21 PM

Testimony for AEN on 1/27/2025 1:00:00 PM

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

Comments:

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

Please support SB 681 to repeal this specialized GE tax exemption. I can't believe there's a tax exemption for Ag businesses with GE or GMO crops! These crops are all produced by large corporations with huge federal subsidies. If anyone can afford to pay this tax, it is multinational corporations who profit billions of dollars each year. We should not be exempting some of the largest corporations in the world from general excise tax, who can certainly afford it and should be paying more to restore our degraded lands. They continue to fail to fully disclose pesticide use as required. Please stop supporting GE/GMO crops and instead review much higher penalties due to controlled pesticide abuse. In no way should we be supporting GE/GMO experimentation on open fields.

**SB-681**

Submitted on: 1/25/2025 5:04:37 AM

Testimony for AEN on 1/27/2025 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Sven Sorge	Individual	Support	Written Testimony Only

Comments:

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

*Genetically engineered (GE) crops are all produced by large corporations who already receive generous federal subsidies. We should not be exempting some of the largest corporations in the world from general excise tax, especially while they degrade our lands with experimental field trials and plots of pesticide intensive GE crops.*

*The exemption for GE crops is further egregious because general excise tax is an important part of our revenue, at a time when our local food producers are struggling to make a profit. If anyone can afford to pay this tax, it is multinational corporations who profit billions of dollars each year.*

*Tax exemptions should be utilized to encourage regenerative agricultural practices that feed our local communities, provide additional environmental benefits and services that improve the productivity of the soil and minimize run-off, and keep money in our local economy.*

*Tax breaks given to large corporations result in money leaving Hawai'i whereas tax breaks for small regenerative farmers benefit Hawai'i and keep money in our local economy.*

*Please support SB681 and ensure that large corporations pay their fair share.*

*Mahalo for your consideration!*



**SB-681**

Submitted on: 1/25/2025 8:53:00 AM

Testimony for AEN on 1/27/2025 1:00:00 PM

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

Comments:

I urge you to support SB681 and ensure that large corporations pay their fair share. Genetically engineered (GE) crops are all produced by large corporations who already receive generous federal subsidies. We should not be exempting some of the largest corporations in the world from general excise tax, especially while they degrade our lands with experimental field trials and plots of pesticide intensive GE crops.

The exemption for GE crops is further egregious because general excise tax is an important part of our revenue, at a time when our local food producers are struggling to make a profit. If anyone can afford to pay this tax, it is multinational corporations who profit billions of dollars each year.

Tax exemptions should be utilized to encourage regenerative agricultural practices that feed our local communities, provide additional environmental benefits and services that improve the productivity of the soil and minimize run-off, and keep money in our local economy.

Tax breaks given to large corporations result in money leaving Hawai'i whereas tax breaks for small regenerative farmers benefit Hawai'i and keep money in our local economy.

Than you

**SB-681**

Submitted on: 1/25/2025 10:54:06 AM

Testimony for AEN on 1/27/2025 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,*

*Genetically engineered (GE) crops are all produced by large corporations who already receive generous federal subsidies. We should not be exempting some of the largest corporations in the world from general excise tax, especially while they degrade our lands with experimental field trials and plots of pesticide intensive GE crops.*

*The exemption for GE crops is further egregious because general excise tax is an important part of our revenue, at a time when our local food producers are struggling to make a profit. If anyone can afford to pay this tax, it is multinational corporations who profit billions of dollars each year.*

*Tax exemptions should be utilized to encourage regenerative agricultural practices that feed our local communities, provide additional environmental benefits and services that improve the productivity of the soil and minimize run-off, and keep money in our local economy.*

*Tax breaks given to large corporations result in money leaving Hawai'i whereas tax breaks for small regenerative farmers benefit Hawai'i and keep money in our local economy.*

*Please support SB681 and ensure that large corporations pay their fair share.*

*Mahalo for your consideration!*

*Michele Nihipali*

*54-074 A Kam Hwy.*

*Hauula, HI 96717*

**SB-681**

Submitted on: 1/25/2025 2:03:44 PM

Testimony for AEN on 1/27/2025 1:00:00 PM

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

Comments:

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

Genetically engineered (GE) crops are all produced by large corporations who already receive generous federal subsidies. We should not be exempting some of the largest corporations in the world from general excise tax, especially while they degrade our lands with experimental field trials and plots of pesticide intensive GE crops.

The exemption for GE crops is further egregious because general excise tax is an important part of our revenue, at a time when our local food producers are struggling to make a profit. If anyone can afford to pay this tax, it is multinational corporations who profit billions of dollars each year.

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Tax breaks given to large corporations result in money leaving Hawai'i whereas tax breaks for small regenerative farmers benefit Hawai'i and keep money in our local economy.

Please support SB681 and ensure that large corporations pay their fair share.

Mahalo for your consideration!

Kealakai Hammond

Honolulu, HI

**SB-681**

Submitted on: 1/25/2025 2:28:40 PM

Testimony for AEN on 1/27/2025 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
emily gambino	Individual	Support	Written Testimony Only

Comments:

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

*Genetically engineered (GE) crops are all produced by large corporations who already receive generous federal subsidies. We should not be exempting some of the largest corporations in the world from general excise tax, especially while they degrade our lands with experimental field trials and plots of pesticide intensive GE crops.*

*The exemption for GE crops is further egregious because general excise tax is an important part of our revenue, at a time when our local food producers are struggling to make a profit. If anyone can afford to pay this tax, it is multinational corporations who profit billions of dollars each year.*

*Tax exemptions should be utilized to encourage regenerative agricultural practices that feed our local communities, provide additional environmental benefits and services that improve the productivity of the soil and minimize run-off, and keep money in our local economy.*

*Tax breaks given to large corporations result in money leaving Hawai'i whereas tax breaks for small regenerative farmers benefit Hawai'i and keep money in our local economy.*

*Please support SB681 and ensure that large corporations pay their fair share.*

*Mahalo for your consideration!*

*Emily Gambino, Makawao*

**SB-681**

Submitted on: 1/25/2025 2:29:33 PM

Testimony for AEN on 1/27/2025 1:00:00 PM

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

Comments:

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

Genetically engineered (GE) crops are all produced by large corporations who already receive generous federal subsidies. We should not be exempting some of the largest corporations in the world from general excise tax, especially while they degrade our lands with experimental field trials and plots of pesticide intensive GE crops.

The exemption for GE crops is further egregious because general excise tax is an important part of our revenue, at a time when our local food producers are struggling to make a profit. If anyone can afford to pay this tax, it is multinational corporations who profit billions of dollars each year.

Tax exemptions should be utilized to encourage regenerative agricultural practices that feed our local communities, provide additional environmental benefits and services that improve the productivity of the soil and minimize run-off, and keep money in our local economy.

Tax breaks given to large corporations result in money leaving Hawai'i whereas tax breaks for small regenerative farmers benefit Hawai'i and keep money in our local economy.

Please support SB681 and ensure that large corporations pay their fair share.

Mahalo for your consideration!

Dylan Ramos

96816

**SB-681**

Submitted on: 1/25/2025 3:11:18 PM

Testimony for AEN on 1/27/2025 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Jacqueline S. Ambrose	Individual	Support	Written Testimony Only

Comments:

YES to- Repeals the exemption to the general excise tax for agricultural businesses engaged in the production of genetically engineered agricultural products.

**SB-681**

Submitted on: 1/25/2025 3:22:08 PM

Testimony for AEN on 1/27/2025 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

Genetically engineered (GE) crops are all produced by large corporations who already receive generous federal subsidies. We should not be exempting some of the largest corporations in the world from general excise tax, especially while they degrade our lands with experimental field trials and plots of pesticide intensive GE crops.

The exemption for GE crops is further egregious because general excise tax is an important part of our revenue, at the time when our local food producers are struggling to make a profit. If anyone can afford to play this tax, it is multinational corporations who profit billions of dollars each year.

Tax breaks given to large corporations result in money leaving Hawai'i whereas tax breaks for small regenerative farmers benefit Hawai'i and keep money in our local economy.

Mahalo for your consideration

JarraeTehani Manasas, Kailua Kona Hawai'i

**SB-681**

Submitted on: 1/25/2025 3:36:47 PM

Testimony for AEN on 1/27/2025 1:00:00 PM

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

Comments:

Aloha Legislators,

We need to de-incentivise the use of GE crops. GE crops are not necessarily bad in and of themselves but when they are engineered to withstand toxins such as glyphosate it opens the door to widespread pollution of our lands.

Mahalo,

Samantha Preis



**SB-681**

Submitted on: 1/25/2025 9:06:16 PM

Testimony for AEN on 1/27/2025 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Stacey Alapai	Individual	Support	Written Testimony Only

Comments:

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

*Genetically engineered (GE) crops are all produced by large corporations who already receive generous federal subsidies. We should not be exempting some of the largest corporations in the world from general excise tax, especially while they degrade our lands with experimental field trials and plots of pesticide intensive GE crops.*

*The exemption for GE crops is further egregious because general excise tax is an important part of our revenue, at a time when our local food producers are struggling to make a profit. If anyone can afford to pay this tax, it is multinational corporations who profit billions of dollars each year.*

*Tax exemptions should be utilized to encourage regenerative agricultural practices that feed our local communities, provide additional environmental benefits and services that improve the productivity of the soil and minimize run-off, and keep money in our local economy.*

*Tax breaks given to large corporations result in money leaving Hawai'i whereas tax breaks for small regenerative farmers benefit Hawai'i and keep money in our local economy.*

*Please support SB681 and ensure that large corporations pay their fair share.*

*Mahalo for your consideration!  
Stacey Alapai, Makawao, Maui HI*

**SB-681**

Submitted on: 1/25/2025 10:06:23 PM

Testimony for AEN on 1/27/2025 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Val Hertzog	Individual	Support	Written Testimony Only

Comments:

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

*Genetically engineered (GE) crops are all produced by large corporations who already receive generous federal subsidies. We should not be exempting some of the largest corporations in the world from general excise tax, especially while they degrade our lands with experimental field trials and plots of pesticide intensive GE crops.*

*The exemption for GE crops is further egregious because general excise tax is an important part of our revenue, at a time when our local food producers are struggling to make a profit. If anyone can afford to pay this tax, it is multinational corporations who profit billions of dollars each year.*

*Tax exemptions should be utilized to encourage regenerative agricultural practices that feed our local communities, provide additional environmental benefits and services that improve the productivity of the soil and minimize run-off, and keep money in our local economy.*

*Tax breaks given to large corporations result in money leaving Hawai'i whereas tax breaks for small regenerative farmers benefit Hawai'i and keep money in our local economy.*

*Please support SB681 and ensure that large corporations pay their fair share.*

*Mahalo for your consideration!*

Val Hertzog, Kapa'a

**SB-681**

Submitted on: 1/25/2025 10:58:29 PM

Testimony for AEN on 1/27/2025 1:00:00 PM

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

Comments:

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

Please support SB 681 to repeal the exemption to the general excise tax for businesses engaged in the production of genetically engineered agricultural products.

Mahalo.

Jennifer Chiwa

Makiki

**SB-681**

Submitted on: 1/26/2025 9:53:41 AM

Testimony for AEN on 1/27/2025 1:00:00 PM

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

Comments:

I fully SUPPORT SB681

Large corporations should NOT receive tax exemptions.

**SB-681**

Submitted on: 1/26/2025 4:35:11 AM

Testimony for AEN on 1/27/2025 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
kimdonghyeon	Individual	Support	Written Testimony Only

Comments:

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

*Genetically engineered (GE) crops are all produced by large corporations who already receive generous federal subsidies. We should not be exempting some of the largest corporations in the world from general excise tax, especially while they degrade our lands with experimental field trials and plots of pesticide intensive GE crops.*

*The exemption for GE crops is further egregious because general excise tax is an important part of our revenue, at a time when our local food producers are struggling to make a profit. If anyone can afford to pay this tax, it is multinational corporations who profit billions of dollars each year.*

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*Tax breaks given to large corporations result in money leaving Hawai'i whereas tax breaks for small regenerative farmers benefit Hawai'i and keep money in our local economy.*

*Please support SB681 and ensure that large corporations pay their fair share.*

*Mahalo for your consideration!*

*kimdonghyeon*

**SB-681**

Submitted on: 1/26/2025 12:23:14 PM

Testimony for AEN on 1/27/2025 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,

Genetically engineered (GE) crops are all produced by large corporations who already receive generous federal subsidies. We should not be exempting some of the largest corporations in the world from general excise tax, especially while they degrade our lands with experimental field trials and plots of pesticide intensive GE crops.

The exemption for GE crops is further egregious because general excise tax is an important part of our revenue, at a time when our local food producers are struggling to make a profit. If anyone can afford to pay this tax, it is multinational corporations who profit billions of dollars each year.

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Tax breaks given to large corporations result in money leaving Hawai'i whereas tax breaks for small regenerative farmers benefit Hawai'i and keep money in our local economy.

Please support SB681 and ensure that large corporations pay their fair share.

Mahalo for your consideration!

Isis Usborne  
Kapahulu Ave resident (96815)  
2026 JD Candidate at William S. Richardson School of Law

**SB-681**

Submitted on: 1/26/2025 12:36:09 PM

Testimony for AEN on 1/27/2025 1:00:00 PM

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

Comments:

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

I support SB681. More than enough of the tax money that I and my fellow maka‘āinana pay goes to giant corporations in the form of federal subsidies. The transfer of wealth from the bottom to the top, from the workers to the shareholders of large corporations producing genetically engineered (GE) crops, is obscene and unconscionable.

The people of Hawaii have spoken on the production of GE crops. Ordinances passed on Kaua‘i, Maui, and Hawai‘i island clearly show the opposition of the maka‘āinana. We should not be exempting producers of GE crops from general excise tax

While a few at the head of these corporations amass the world’s wealth and horde the world’s natural resources, too many of Hawai‘i’s people are homeless, rent burdened, living paycheck to paycheck or thinking of moving out of state. Paying excise tax on GE crops is the least that these large corporations can do.

Please support SB681

Mahalo for your consideration,

Katrina Ahia

Lahaina, Maui

**SB-681**

Submitted on: 1/27/2025 9:49:36 AM

Testimony for AEN on 1/27/2025 1:00:00 PM

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

Comments:

I support