



NEIL ABERCROMBIE
GOVERNOR

EXECUTIVE CHAMBERS
HONOLULU

Testimony in **support** of HB430 HD1
Relating to Taxation

Committee on Ways and Means
Senator David Ige, Chair
Senator Michelle Kidani, Vice Chair

March 15, 2013
9:05 am Room 211

Chair Ige, Vice-Chair Kidani, and members of the Ways and Means Committee:

The Office of the Governor **supports** of House Bill 430, House Draft 1, Relating to Taxation. This measure would exempt charitable deductions from the temporary limit on the amount of itemized deductions claimable by certain taxpayers.

The recession and its resulting budgetary shortfalls necessitated the Legislature's passage and the Governor's signature of Act 97 in 2011, which placed a temporary limit on the amount of itemized deductions claimable by certain taxpayers. However, improvements in Hawaii's current economic climate put the state in a better financial position whereby we no longer need to rely upon all of the revenues associated with this measure. Accordingly, after having taken a close look at the impact this particular section of the law is having on charitable donations made to Hawaii's non-profit organizations, we support carving out this portion of the law. We recognize that support for nonprofit and charitable organizations is an important policy goal and priority as these groups perform critical services for and within our community.

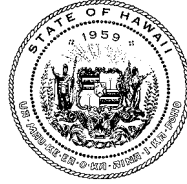
The Department of Budget and Finance estimates that passage of HB430 HD1 would result in a revenue loss of approximately \$12 million annually. This revenue loss is factored into the Administration's financial plan.

The Department of Taxation is available to answer any technical questions you may have.

Thank you for the opportunity to testify.

NEIL ABERCROMBIE
GOVERNOR

SHAN TSUTSUI
LT. GOVERNOR



STATE OF HAWAII
DEPARTMENT OF TAXATION
P.O. BOX 259
HONOLULU, HAWAII 96809
PHONE NO: (808) 587-1530
FAX NO: (808) 587-1584

FREDERICK D. PABLO
DIRECTOR OF TAXATION

JOSHUA WISCH
DEPUTY DIRECTOR

To: The Honorable David Y. Ige, Chair
and Members of the Senate Committee on Ways and Means

Date: Friday, March 15, 2013
Time: 9:05 a.m.
Place: Conference Room 211, State Capitol

From: Frederick D. Pablo, Director
Department of Taxation

Re: H.B. 430 H.D.1 Relating to Taxation

The Department of Taxation (Department) **supports** H.B.430 H.D.1.

Act 97 put hard caps on itemized deductions for individuals with a federal adjusted gross income of \$100,000 or more (\$150,000 for head of household). These limitations are set to be repealed on January 1, 2016. The purpose of H.B. 430 H.D.1 is to remove charitable contribution deductions from the hard caps. If approved, amounts deductible for charitable contribution deductions would be added back to the applicable hard cap amount.

For example, if a single individual with a federal adjusted gross income of more than \$100,000 had charitable contributions totaling \$20,000 and other itemized deduction totaling \$30,000, under this bill, the total allowable itemized deductions would be \$45,000. Total itemized deductions are capped at \$25,000 for single filers, thus, this taxpayer would be allowed to deduct \$20,000 for the charitable contributions and a total of \$25,000 for all other itemized deductions.

Thank you for the opportunity to provide comments.



Testimony Presented Before the
Senate Committee on Ways and Means
March 15, 2013, 9:05 am, Conference Room 211
From Donna Vuchinich, University of Hawai'i Foundation

HB 430 HD1 – RELATING TO TAXATION

Chair Ige, and Vice Chair Kidani and members of the Senate Committee on Ways and Means:

The University of Hawai'i Foundation supports House Bill 430 HD1 which excepts charitable deductions taken under Section 170 of the Internal Revenue Code from the temporary limit on the amount of itemized deductions claimable by certain taxpayers. This exception will restore the tax incentive for upper income donors to be charitable. As such, the University of Hawai'i Foundation supports HB 430 HD1 in order to restore the charitable giving environment.

The UH Foundation is a private, institutionally related corporation designated as a 501(c)(3) organization by the Internal Revenue Service. We are the sole fundraising organization for the University of Hawai'i System and provide a range of professional fundraising services to all 10 University of Hawai'i campuses to support students, faculty, research and programs that enrich Hawai'i's communities.

We have heard from several of our major donors and their financial advisors that the cap on charitable deductions is impacting their ability to support the University and other local nonprofits at the level they would like to. Gifts from individuals and families, particularly from those who itemized their tax deductions, have added immeasurably to accessibility and excellence at the University of Hawai'i.

The tax incentive that the deduction provides encourages private gifts to help fuel student success in public higher education through scholarships and awards, leading research in areas including cancer research, microbial oceanography and sustainability. Private support also funds lifelong learning opportunities and other programs that enrich our entire community.

While donors do not make charitable gifts only for tax reasons, tax incentives make more and larger gifts possible.

The University of Hawai'i plays an integral role in shaping a sustainable future for our island residents. Students are our future, and our unique integrated university system educates our workforce for sectors as diverse as the trades, healthcare, education and hospitality and tourism. They are not only the workers but the *innovators* who create future industry and economy.

In these times of a tentative economic recovery, it is imperative that the University of Hawai'i receive private support to help energize initiatives centered on innovation and excellence.

We need to nurture a charitable giving environment that supports our donors' in their generosity, so that together we can work towards ensuring access to quality higher education for all Hawai'i residents. Donors are key partners in our future and HB 430 HD1 will help restore the philanthropic culture our State needs in order to build a better Hawai'i.

Caps on itemized deductions are a disincentive to donors who are trying to help an organization - it is hurting Hawai'i. We urge you to except charitable deductions taken under Section 170 from the temporary limit on the amount of itemized deductions claimable by certain taxpayers, and thereby restore the charitable giving deduction.

Please move HB 430 HD1 forward, for Hawai'i.

Sincerely,

A handwritten signature in black ink, appearing to read "Donna Vuchinich". The signature is fluid and cursive, with the first name "Donna" being more prominent than the last name "Vuchinich".

Donna Vuchinich
President and CEO
University of Hawai'i Foundation



Testimony Presented Before the
Senate Committee on Ways and Means
March 15, 2013, 9:05 am, Conference Room 211
From J. Kuhio Asam, M.D., Chair, University of Hawai'i Foundation, Board of Trustees

HB 430 HD1 – RELATING TO TAXATION

Chair Ige, and Vice Chair Kidani and members of the Senate Committee on Ways and Means:

As a scholarship donor, UH alumnus, and University of Hawai'i Foundation board chair, I support House Bill 430 HD1 which excepts charitable deductions taken under Section 170 of the Internal Revenue Code from the temporary limit on the amount of itemized deductions claimable by certain taxpayers. This exception will restore the tax incentive for upper income donors to be charitable. While donors do not make charitable gifts only for tax reasons, tax incentives make more and larger gifts possible.

The tax incentive that the deduction provides encourages private gifts that help students access a quality public higher education, and succeed through scholarships and awards. Private support to the University of Hawai'i also supports leading research in areas including cancer research, microbial oceanography and sustainability and funds lifelong learning opportunities and other programs that enrich our entire community.

The University of Hawai'i plays a central role in shaping a sustainable future for our island residents. From workforce training and development, to new business and innovation, UH students are our future. In these times of a tentative economic recovery, it is imperative that the University of Hawai'i receive private support to help energize initiatives centered on innovation and excellence.

Caps on itemized deductions are a disincentive to donors who are trying to help an organization. We urge you to except charitable deductions taken under Section 170 from the temporary limit on the amount of itemized deductions claimable by certain taxpayers, and thereby restore the charitable giving deduction.

Please move HB 430 HD1 forward, for our University, our Hawai'i, our Future.

Sincerely,

A handwritten signature in black ink, appearing to read "J. Kuhio Asam", with a stylized flourish at the end.

J. Kuhio Asam, M.D.
Chair, University of Hawai'i Foundation, Board of Trustees



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March 12, 2013

The Honorable Senator David Y. Ige, Chair
The Honorable Senator Michelle N. Kidani, Vice Chair
Committee on Ways and Means
Hawaii State Senate
Honolulu, Hawaii 96813

Re: HB 430, HD1 – Relating to Taxation
Hearing Date: Friday, March 15, 2013; 9:05a.m.
State Capitol, Conference Room 211

Dear Chairman Ige & Committee Members:

ABC Stores, a local company doing business in Hawaii for over 60 years, and with more than 50 stores statewide, strongly supports House Bill 430, HD1.

ABC Stores, an S Corporation, has been a donor to charitable organizations in Hawaii for many years because of the important services that they provide to our state and to the members of our community. As a result of Act 97, however, it is no longer possible for us to continue contributing to these important organizations at the level that we have contributed in the past.

This means that Hawaii's charitable organizations will potentially lose thousands of dollars each year in contributions from our company alone. We do not believe that this is in the best interest of our state.

As the work of charitable organizations have been cut from state and federal budgets, Hawaii's charitable organizations must increasingly rely on individual donations to support the vital programs that they provide to our most vulnerable people and natural resources. Now more than ever, Hawaii's government must incentivize private citizens to give everything they can to support the essential services that maintain our state's social, cultural, and environmental fabric.

We respectfully urge you to pass this Bill out of Committee.

Sincerely,

A handwritten signature in blue ink, appearing to read "Riki Morimoto".

RIKI MORIMOTO
Executive Vice President & CFO

Travel Resort Retail

Aloha United Way

200 N. Vineyard Blvd., Suite 700
Honolulu, Hawaii 96817-3938
Telephone (808) 536-1951
Fax (808) 543-2222
Website: www.auw.org



Aloha United Way

Cover Sheet

Testifying Agency: Aloha United Way
Kim Gennaula, President & CPO

Senate Committee on Ways & Means
Senator David Y. Ige, Chair
Senator Michelle N. Kidani, Vice Chair

Friday, March 15, 2013 at 9:05 A.M.

Conference Room 211

HB 430, HD1 (HSCR600): Relating to Taxation: Testimony in Strong Support

Aloha United Way

200 N. Vineyard Blvd., Suite 700
Honolulu, Hawaii 96817-3938
Telephone (808) 536-1951
Fax (808) 543-2222
Website: www.auw.org



March 13, 2013

Committee on Ways & Means
Senator David Y. Ige, Chair
Senator Michelle N. Kidani, Vice Chair
Friday, March 15, 2013 at 9:05 A.M.
Conference Room 211

HB 430, HD1 (HSCR600): Relating to Taxation – Written testimony in SUPPORT

Dear Chair Ige, Vice Chair Kidani and Committee Members:

Aloha United Way strongly encourages your favorable consideration of HB 430, HD1 (HSCR600) which exempts charitable income tax deductions from existing itemized deduction caps.

Act 97 of the Session Laws of Hawaii 2011 established income-based caps on total itemized deductions for the state income tax. The charitable contribution deduction is one of few discretionary payments that are deductible. The high cost of real estate in Hawaii and the associated high mortgage payments drive large deductions for mortgage interest which means many tax payers will exceed the deductible caps and may opt to forego charitable contributions.

Hawaii's nonprofits provide critical services for our community - homeless shelters, early childhood programs, domestic violence shelters, youth counseling and mentoring, substance abuse treatment, emergency food distribution and much more. These services are generally funded through a combination of government contracts and private donations – therefore, while actions which reduce itemized deductions will increase tax collections in the short term, in the long term added government funding will be required to sustain these programs. Additionally, recent economic challenges have already resulted in reduced funding to nonprofits and the federal “fiscal cliff” issue promises additional problems in the near future. The charitable deduction must be reinstated to ensure that private sector donations do not decrease at this challenging time for nonprofits.

Aloha United Way strongly encourages favorable consideration of HB 430, HD1 (HSCR600) .

Thank you for the opportunity to provide testimony.

Sincerely,



Kim Gennaula
President & Chief Professional Officer



American Heart Association | American Stroke Association

Learn and Live.

Serving Hawaii

Testimony on HB 430, HD1 “RELATING TO TAXATION”

The American Heart Association is a nonprofit with a mission to build healthier lives, free of heart disease and stroke. By national policy, **the AHA does not accept state funding, relying instead on its own fundraising to fulfill its public health goals.** Founded in 1924, the AHA is the nation’s oldest and largest voluntary health organization dedicated to reducing heart disease and stroke. To help prevent, treat and defeat these diseases — Hawaii’s No. 1 and No. 3 killers respectively — we fund cutting-edge research, conduct lifesaving public and professional educational programs, and advocate to protect and improve public health. Between 2000 and 2010 the AHA worked diligently toward reaching its 10-year goal of reducing heart disease and stroke deaths by 25 percent. It surpassed that goal prior to 2009, reducing deaths from cardiovascular diseases by over 30 percent. Even with that success, more deaths in Hawaii are attributed to cardiovascular disease (CVD), than motor vehicle crashes, HIV/AIDS, homicide, suicide, alcohol and drug use combined.

Bolstered by its prior success, in 2010 the AHA announced new 2020 goals of reducing cardiovascular-related deaths by an additional 20 percent, and for the first time it defined cardiovascular health, based on seven health factors, and announced an additional goal to improve cardiovascular health by 20 percent.

The costs related to treating cardiovascular-related diseases is staggering to the state. Based on Hawaii's Medicaid population alone, economic estimates for 2007 were projected using Medical Expenditure Panel Survey data. Medicaid spending has grown rapidly in recent years, placing a significant burden on state budgets. To help Hawaii estimate the financial impact of cardiovascular diseases among its Medicaid beneficiaries, the Centers for Disease Control and Prevention (CDC) and RTI International developed the Chronic Disease Cost Calculator, which was used to estimate the Medicaid costs below.

Heart Disease
\$20.8 million

Hypertension
\$59.7 million

Stroke
\$41 million

Congestive Heart Failure
\$9 million

Serving Hawaii since 1948

For information on the AHA's educational or research programs, contact your nearest AHA office, or visit our web site at www.americanheart.org or e-mail us at hawaii@heart.org

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Phone: 808-224-7185
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Hawaii:
Phone: 808-961-2825
Fax: 808-961-2827

Kauai:
(Served by Oahu office)
Phone: 866-205-3256
Fax: 808-538-3443

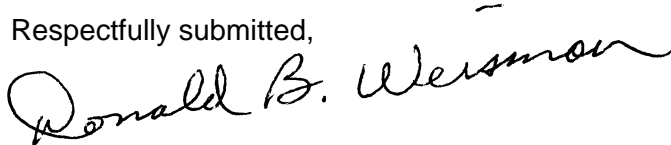
***“Building healthier lives,
free of cardiovascular
diseases and stroke.”***

The toll of CVD can also be assessed through its impact on the healthcare system by examining the number of hospital discharges, length of stay, and associated charges for CVD hospital treatment. In 2005, the amount in hospital charges due to CVD in Hawaii totaled over \$604 million. Note that these charges do not reflect the total monetary impact of CVD. They only include charges that were incurred in a hospital setting and do not account for rehabilitation costs or work productivity loss. The monetary charges are also not adjusted for inflation over time.

Nonprofits, like the American Heart Association provide a vital role in improving public health and saving the state millions of dollars in health-related costs. These services are provided more economically and efficiently than the state could achieve through the expenditure of tax dollars. By discouraging public support of those non-profit efforts, the state restricts their effectiveness at both improving public health, and at controlling health-related costs.

The American Heart Association **urges your strong support of HB 430, HD1** as a way to encourage charitable contributions, and as a sound investment in Hawaii's communities.

Respectfully submitted,

A handwritten signature in black ink that reads "Donald B. Weisman". The signature is written in a cursive style with a horizontal line above the name.

Donald B. Weisman
Hawaii Government Relations/Mission:Lifeline Director

MAILING ADDRESS

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www.ArcofKona.org

**Federal ID
99-0108896**

March 13, 2013

Senate Ways and Means Committee
Friday March 15, 2013—9:00am
Conference Room 211

Senator David Ige
Chair Committee on Ways and Means
Hawaii State Senate
Honolulu, HI 96813

RE: HB430, HD1 relating to taxation: testimony in favor

Dear Chair Ige and members of the Senate Committee on Ways and Means:

My name is Gretchen Lawson; I am the President/CEO of the Arc of Kona, a private, not for profit organization supporting people limited by disability so they may lead a more independent life. I am in favor of approving HB430 HD1 that modifies Act 97 (2011) by exemption the charitable deduction from the cap on all itemized deductions for state income tax purposes.

Not for Profit organizations are extremely important to the State's economy keeping a baseline of support for people who would otherwise become disenfranchised. If disenfranchised, this population may become a bigger draw on emergency services, added law enforcement and perhaps become a deterrent to tourism the state's largest economic sector because people without the means of survival have no choice other than to beg on the streets.

It is important that not-for profits be able to attract private donors as even when they have government contracts, those contracts usually pay only 80-90 % of the actual costs. There are many people willing to donate but by denying them tax deductions it services as a disincentive. As economies weaken, the not for profit sector becomes even more important as the reliance on the services they provide become more intense.

I implore you to recognize the importance of encouraging, not discouraging philanthropy in Hawaii and vote in favor of the legislating.

Thank you, Gretchen Lawson, President/CEO the Arc of Kona





CATHOLIC CHARITIES HAWAII

TESTIMONY IN SUPPORT OF HB 430, HD1: Relating to Taxation

TO: Senator David Y. Ige, Chair, Senator Michelle N. Kidani, Vice Chair,
Members of the Committee on Ways and Means

FROM: Trisha Kajimura, Social Policy Director, Catholic Charities Hawaii

Hearing: Friday, March 15, 2013; 9:05 a.m.; Conference Room 211

Thank you for the opportunity to testify in support of HB 430, Relating to Taxation, which amends Act 97, Session Laws of Hawaii 2011 to exclude charitable contributions from itemized tax deduction caps. I am Trisha Kajimura, Social Policy Director for Catholic Charities Hawaii.

Catholic Charities Hawai'i (CCH) is a tax exempt, non-profit agency that has been providing social services in Hawai'i for over 60 years. CCH has programs serving elders, children, developmentally disabled, homeless and immigrants. Our mission is to provide services and advocacy for the most vulnerable in Hawai'i.

CCH is honored to partner with government agencies to serve the people of Hawai'i, but we also rely heavily on the generosity of individual donors to fulfill needs of the community that are not provided for through government. Historically, this has been an important role of non-profit community agencies and to preserve what we do, donors must be unfettered in their ability and motivation to give.

For example, our Mary Jane Program provides a safe, supportive, and educational environment for women with unplanned pregnancies who have nowhere safe to stay. This program helps them give their baby the best possible start in life with specialized, nurturing services that are not available anywhere else. This program is funded through the endowment of an individual donor.

Please help us continue to help the vulnerable in our community by passing this legislation to exempt charitable income tax deductions from the itemized deduction caps.

Thank you for the opportunity to testify, please contact me at (808)527-4810 or trisha.kajimura@catholiccharitieshawaii.org if you have any questions.



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March 15, 2013



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Kauai United Way



Aloha United Way

Testimony on HB430, HD1 RELATING TO TAXATION

Senate Committee on Ways and Means

Friday, March 15, 2013, 9:05 a.m.

Conference Room 211, State Capitol

Testimony submitted by: Howard S. Garval, MSW, President & CEO, Child & Family Service

Aloha, Chair Ige, Vice Chair Kidani and Committee members. I am Howard S. Garval, President & CEO of Child & Family Service, Hawaii's oldest and most comprehensive human service nonprofit organization with services on every island and touching the lives of 40,000 Hawaii residents from keiki to kupuna each year. I am testifying in strong support for HB430.

Child & Family Service, like many human services nonprofit organizations, since 2009 has experienced around 30% cuts in funding from state government in areas such as child abuse prevention, domestic violence shelters and counseling services, and other child welfare programs. The Legislature has made strong efforts to restore where they could, such as the Rainy Day Funds (over \$20 million) and last session's HB 304 (over \$11 million). Also, some state agencies have begun to restore funding for nonprofit human services in their budget requests and we also applaud and support those efforts. However, the Rainy Day Funds ran out by June 30, 2012.

At Child & Family Service we have not stood still. When the state government funding cuts began to occur, we stepped up to increase our fundraising from private sources. Our wonderful Board of Directors and Women's Guild have helped to raise more private funds to soften, at least a little, the impact of the reduced government funding. We have also started new social enterprises that we hope will increase our private fee revenue to support services we provide. However, with Federal funding cuts looming, we are concerned about the impact this will have on the funding of human services that we provide.

This bill would remove the cap on charitable contributions on income tax returns. I realize this cap was passed to increase revenue for the State, but as we have reached out to increase our fundraising from individual donors, we are beginning to hear from them that they will have to reduce their charitable giving due to the cap the State has placed on their donations. One donor told us that she would have to cut her support in half that she gives to us and one other favorite charity.

As a nonprofit organization that often delivers services that the State cannot deliver as cost-efficiently, we recognize that the likelihood is great that government funding from all sources is likely to shrink in the future. That is why it is so important to remove the cap on charitable contributions so nonprofits can secure as much private funding as possible to support their programs that government will not be able to fund at the same level in the future.

Mahalo for providing the opportunity to submit testimony.

With Aloha,

Howard S. Garval, MSW, President & CEO, Child & Family Service

Our Mission: Strengthening Families and Fostering the Healthy Development of Children

To: The Honorable Senator David Y. Ige, Chair
The Honorable Senator Michelle N. Kidani, Vice Chair
Senate Committee on Way and Means

From: Laura Smith, President/CEO, Goodwill Industries of Hawaii, Inc.

Date: March 13, 2013

Re: **Testimony in Support HB 430, HD1 – Relating to Taxation**

Goodwill Industries of Hawaii, Inc. is in strong support of HB 430, HD1 Relating to Taxation which would exempt charitable contributions for the itemized deduction cap imposed by Act 97.

For Goodwill, we are affected by this cap not through monetary donations as many other charities are, but primarily through the donations the public provides to us of clothing and household goods, which we then sell in our retail stores to earn revenues to operate our employment and training programs. Until the implementation of Act 97, donors have been free to claim the value of their itemized donations of goods as part of their tax filings.

Since the cap has been implemented, we have had multiple incidences of donors telling our donation attendants that they no longer need a receipt since “they can no longer deduct these items”. We are increasingly concerned that these donors will donate with less frequency, which would impact our retail sales and our ability to raise funds to provide training and employment to residents of our community.

In some cases we think that some of our donors are not well informed about who the cap applies to, some believe this applies to everyone and are not well informed that it applies only to tax payers at a certain income level, or that the cap affects only their State itemized deductions and is not applicable to their federal tax deductions. As a result to better inform our donors and retain as many as possible, we are currently working on a donor education campaign that will consume time, resources and funds in order to increase our donors understanding of who the cap applies to. Before Act 97, we did not have these challenges and this has increased our costs of raising much needed resources for our organization.

The limitation on itemized deductions has created a disincentive for individuals at a time when we need our donors more than ever to support the services we provide. We strongly urge you to exempt charitable organizations from this cap so that we may continue to best fulfill our mission to the community.

Thank you for this opportunity to provide testimony on this matter.

**Hawai'i
Arts
Alliance**



March 12, 2013

*A member of
the Kennedy Center
Alliance
for Arts Education
Network*

The Honorable Senator David Y. Ige, Chair
The Honorable Senator Michelle N. Kidani, Vice Chair
Committee on Ways and Means
Hawaii State Senate
Honolulu, Hawaii 96813

Dear Chairman Ige & Committee Members:

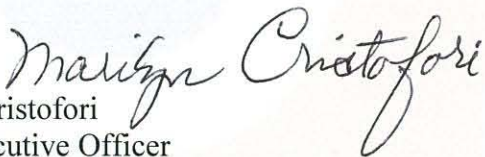
HB 430 – Relating to Itemized Income Tax Deductions

I am Marilyn Cristofori the Chief Executive Officer of Hawai'i Arts Alliance. This Alliance is a Hawai'i charitable organization that serves schools, artists, teachers, parents, children and individual arts organizations statewide. Hawai'i Arts Alliance strongly supports House Bill 430.

House Bill intends to amend Act 97, Session Laws of Hawaii 2011, to exempt charitable contributions from the itemized deduction cap imposed on individuals. We believe that Act 97 has negatively impacted the Arts Alliance's ability to serve its constituents. Several of our individual donors, who have been generous in the past, have withheld or greatly reduced their contributions to the Alliance during the recent year. These donors have directly communicated with us that Act 97 has had significant and unwelcome impact on their decisions.

As funding for charitable organizations continues to be cut from state and federal budgets, we must rely increasingly on individual donations to support the vital programs that we provide to Hawai'i's communities. Now more than ever, Hawai'i's government should incentivize private citizens to give what they can to support the essential services provided by Hawai'i's charitable organizations. HB 430 will do just that.

We urge you to pass this Bill out of Committee.

Sincerely, 
Marilyn Cristofori
Chief Executive Officer

*Visit our
Community
Project:
The ARTS at
Marks Garage
www.artsatmarks.com*

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March 15, 2013

9:05 a.m.

Conference Room 211

TESTIMONY TO THE SENATE COMMITTEE ON WAYS AND MEANS

RE: HB 430 HD 1 – Relating to Taxation

Chair Ige, Vice Chair Kidani, and the members of the committees,

My name is Robert Witt and I am executive director of the Hawaii Association of Independent Schools (HAIS), which represents 99 private and independent schools in Hawaii and educates over 33,000 students statewide.

HAIS supports HB 430 HD 1 which modifies Act 97 (2011) by exempting charitable deductions from the cap on all itemized deductions for state income tax purposes.

When the economy declines, nonprofit organizations and their services are necessitated, bridging the gap by serving our communities and those in need when financial constraints hinder state and federal governments from providing similar services. Many nonprofit organizations' budgets are comprised of private individual donations. For the nonprofits that partner with government through state contracts, their private donations are crucial to diversifying their funding streams, creating reserves to allow flexibility in partnering with government, specifically when state funding is low and payments are late. It is estimated that \$60-70 million could leave the nonprofit sector annually, should limitations on charitable giving continue. Tax incentives make more and larger gifts possible.

Thank you for the opportunity to testify.



HAWAII COMMUNITY FOUNDATION

March 12, 2013

The Honorable Senator David Y. Ige, Chair
The Honorable Senator Michelle N. Kidani, Vice Chair
Committee on Ways and Means
Hawaii State Senate
Honolulu, Hawaii 96813

Dear Chairman Ige, Vice-Chair Kidani & Committee Members:

HB 430 – Relating to Itemized Income Tax Deductions

Hawaii Community Foundation supports House Bill 430, House Draft 1, which is intended to amend Act 97, Session Laws of Hawaii 2011, to exempt charitable contributions from the itemized deduction cap imposed on individuals.

This Bill will amend Hawaii's income tax law to recognize the unique community benefit that is provided by charitable contributions. Unlike other tax incentives, the charitable contribution deduction encourages behavior for which taxpayers receive no tangible personal benefit. While donors do not make charitable gifts only for tax reasons, tax incentives make more and larger gifts possible. The existing cap on itemized deductions negatively affects the incentive that our middle income and high income donors have for giving to charity as generously as they have in the past. For the Hawaii Community Foundation, this affects some of our largest gifts, which in turn affects the most vulnerable of Hawaii's people and natural resources.

We must emphasize that this Bill is not about protecting tax incentives for Hawaii's wealthy. This is about protecting the people and the natural resources served by Hawaii's charitable organizations. On a national level, a study released by the Center on Philanthropy at Indiana University calculated that the impact of proposed limitations on charitable giving could result in a decrease of almost \$3.9 billion in annual giving. Locally, if even 10% of Hawaii's annual charitable giving is impacted by the current disincentive, the loss to our communities would be \$60 million dollars.

We urge you to pass this Bill out of Committee.

Sincerely yours,

Katharine P. Lloyd
Hawaii Community Foundation
General Counsel & Vice President of Operations



Hawaiian Humane Society

People for animals. Animals for people.

2700 Waiālae Avenue Honolulu, Hawaii 96826
808.946.2187 • hawaiianhumane.org

To: Senator Ige, Chair of the Committee on Ways and Means, Senator Kidani,
Vice Chair, and Committee Members

Senate Committee on Ways and Means (WAM)
March 15, 2013, 9:05 a.m., Room 211

Submitted by: Jennifer J. Han, Policy Advocate
Hawaiian Humane Society, jhan@hawaiianhumane.org

Date: March 8, 2013

**RE: Support HB430, HD1;
Relating to Taxation – Charitable Contributions**

The Hawaiian Humane Society supports the passage of House Bill 430, House Draft I as it is integral in the numerous programs and services we provide to the community and their pets.

As an independent non-profit organization, providing more than 30 programs and services to the community, we rely on generous donors to fund a significant portion of our annual operating budget. The vast majority of these donations are not from foundations or corporations. The overwhelming majority come from individual donors. We are not unique. A study from the Giving USA Foundation reported that 73% of all charitable donations nationwide come from individuals.

Further, a study by the Center on Philanthropy at Indiana University calculated that the impact of limitations on charitable giving could result in a decrease of nearly \$3.9 billion in annual giving. This kind of a loss for nonprofit organizations would surely translate into cutbacks in both services and staffing.

While the main motivation for donating to charitable organizations is not only based on a tax deduction, studies indicate that it is an incentive for many donors and especially for larger gifts.

Each year, the Hawaiian Humane Society is called upon to provide more services to our growing community. To ensure we are able to meet the needs of animals and people island wide, we have taken deliberate steps to ensure the stability and sustainability of the organization through the diversification of our revenue streams. Contributions from individual donors account for a large percentage of this funding as it does for a majority of fiscally sound nonprofit organizations.

Thank you for the opportunity to testify in support of HB 430, HD I. On behalf of Hawaiian Humane Society, I ask for your support for this measure.



HB430 HD1 Itemized Tax Deductions: *Exempts charitable income tax deduction from the itemized deduction caps.*

- SENATE COMMITTEE ON WAYS AND MEANS: Senator Ige, Chair; Senator Kidani, Vice Chair
- Friday, Mar. 15, 2013; 9:05 a.m.
- Conference Room 211

HAWAII SUBSTANCE ABUSE COALITION Supports HB430.

GOOD MORNING CHAIR IGE, VICE CHAIR KIDANI AND DISTINGUISHED COMMITTEE MEMBERS. My name is Alan Johnson. I am the current chair of the Hawaii Substance Abuse Coalition (HSAC), a statewide hui of more than twenty non-profit treatment and prevention agencies.

The Hawaii Substance Abuse Coalition urges you to protect the charitable giving incentive. As a coalition comprised of 21 substance abuse prevention and treatment agencies across the Islands, we advocate that Hawai'i's charitable sector must be supported – not undermined – during these difficult economic times.

Our treatment services save huge dollars in government spending. On the front lines, we have the proven outcomes that demonstrate huge savings that would be spent in prisons, hospital emergent care and patient healthcare. Moreover, government agencies are turning more and more to treatment services as effective solutions to the unchecked substance use disorder problem. Many government agencies such as NIDA, NIJ and HHS highly recommend investing millions in treatment to save billions of taxpayer dollars.

We are overloaded with referrals from families, hospitals and government services. We experience painfully the growing hardships of families and communities from the front lines.

The government can't do it alone; we must encourage and leverage individual and corporate investments in care that helps the entire community. Federal and state governments face mounting fiscal challenges while people demand more of our critical support. People have turned to charitable nonprofits for the services they need during this time when resources are dwindling.

A cap on itemized deductions that includes donations to charitable nonprofits had significant, adverse impacts on the work of charitable nonprofits in our community. This cap leaves little or no room for discretionary donations to the work of charities.

Our coalition and other nonprofits rely on the current charitable giving incentive to help pay for delivering existing services. The reduction of this incentive reduces the amount of services we can deliver. When donors have less incentive to give to charities, donations decrease. And children, families, and neighbors, who depend upon the services provided by social service organizations as well as the entire charitable sector, suffer as a result.

We ask your support to end the cap for charitable contributions. We advocate for strategic investments in proven treatment solutions as an investment to save huge amounts in existing spending.

We appreciate the opportunity to provide testimony and are available for questions.

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: lcCook@kualoha.org
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Wednesday, March 13, 2013 12:50:37 PM

HB430

Submitted on: 3/13/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Lisa Cook	Ku Aloha Ola Mau	Support	No

Comments:

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State of Hawaii
Senate Committee on Ways and Means
The Honorable Senator David Y. Ige, Chair
The Honorable Senator Michelle N. Kidani, Vice Chair
Hawaii State Legislature

March 15, 2013; 9:05 am
Room 211

HB 430, HD 1, Relating to Itemized Income Tax Deductions

Good morning, Chair Ige, Vice Chair Kidani, and Members of the Ways and Means Committee,

Lanakila Pacific strongly supports HB 430, HD 1, which modifies Act 97 (2011) by exempting the charitable deduction from the cap on all itemized deductions for state income tax purposes.

Founded in 1939, Lanakila Pacific is a Hawaii-based non-profit. Our programs and social enterprises currently serve over 2,300 Oahu and Kauai residents annually, with services that build independence and self-sufficiency, which in turn supports our greater community.

Like many nonprofit organizations, private individual donations make up a vital part of our budget. Private donations are essential to diversifying our funding streams, providing flexibility and matching support for government and foundation funding. While donors do not make charitable gifts only for tax reasons, tax incentives make more and larger gifts possible. This is especially critical to our Lanakila Meals on Wheels program which relies on contributions to meet the current and growing needs of Hawaii's rapidly aging population.

Uncertainties in the economy are already contributing to a challenging philanthropic climate. The cap makes it even more challenging. The charitable deduction must be reinstated to prevent reduced donations especially at a time when we are seeing increased needs for services.

Thank you for the opportunity to provide testimony in support of this measure.

Respectfully submitted,

Marian E. Tsuji
President & CEO



March 13, 2013

The Honorable David Ige
Chair, Committee on Ways and Means
The State Senate

RE: HB430, HD1, Relating to Taxation

Dear Chair Ige and members of the Senate Committee on Ways and Means:

MEDB is a 501(c)(3) nonprofit organization that has been active since 1982. Over the course of those 30 years we've experienced tremendous challenges in funding various initiatives that would contribute to our mission of diversifying Maui County's economy. These include attracting technology activities and then helping them grow, preparing our residents from k-12 to career fulfillment to meet the requirements of the technology sectors and engaging our community's support for a diversified economic future.

We have been honored to have the support from federal, state and county funding throughout our history. But demands for our assistance have increased with our success and traditional government sources have diminished or now require community match. To create sustainable futures for our proven programs, MEDB's board of directors and staff have work even harder to find other sources of funding. These have ranged from growing membership ranks to presenting conferences that generate revenue to direct fund raising events.

Exempting the charitable income tax deductions from the itemized deduction caps will support the painstaking efforts of nonprofits like ours to secure a more stable future for the services we provide our communities.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeanne Unemori Skog", is written over the typed name and title.

Jeanne Unemori Skog
President & CEO



OUTRIGGER[®]
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Testimony of Jean Rolles
Supporting H.B. 430, HD1 Relating to Taxation
Senate Committee on Ways and Means
Friday, March 15, 2013, 9:05AM, Room 211

March 12, 2013

The Honorable Senator David Y. Ige, Chair
The Honorable Senator Michelle N. Kidani, Vice Chair
Committee on Ways and Means
Hawaii State Senate
Honolulu, Hawaii 96813

Dear Chairman Ige & Committee Members:

HB 430 – Relating to Itemized Income Tax Deductions

I am a resident of Honolulu. I strongly support House Bill 430.

I have been a donor to charitable organizations in Hawaii for many years because of the important services that they provide to our state and to the members of our community. As a result of Act 97, however, my accountant has informed me that it is no longer possible or me to continue contributing to these important organizations at the level that I have contributed in the past due to the \$50,000 cap.

This means that Hawaii's charitable organizations will lose between thousands of dollars each year in potential contributions from me alone. I cannot believe that this is in the best interest of our state. Hospitals, museums, schools are built with private donations.

As the work of charitable organizations has been cut from state and federal budgets, Hawaii's charitable organizations must rely increasingly on individual donations to support the vital programs that they provide to our most vulnerable people and natural resources. Now more than ever, Hawaii's government must incentivize private citizens to give everything they can to support the essential services that maintain our state's social, cultural, and environmental fabric.

I urge you to pass HB 430 out of Committee.

Sincerely,

Vice President Community Relations

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: punikekauoha@gmail.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Wednesday, March 13, 2013 5:28:19 AM

HB430

Submitted on: 3/13/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
B. Puni Kekauoha	Papakolea Community Development Corporation	Support	No

Comments:

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March 12, 2013

The Honorable Senator David Y. Ige, Chair
The Honorable Senator Michelle N. Kidani, Vice Chair
Committee on Ways and Means
Hawaii State Senate
Honolulu, Hawaii 96813

Dear Chair Ige, Vice Chair Kidani, and Committee Members:

In Support of HB 430 -Relating to Itemized Income Tax Deductions

I'm Leslie Wilcox, President and Chief Executive Officer of PBS Hawaii, the islands' sole member of the Public Broadcasting Service (PBS), with a mission of advancing learning and discovery through storytelling that profoundly touches lives. PBS Hawaii is the brand name of the Hawaii Public Television Foundation, a Hawaii educational charitable organization that reaches more than 400,000 television households and a global online community.

As you know, the purpose of House Bill 430 is to amend Act 97, Session Laws of Hawaii 2011, exempting charitable contributions from the itemized deduction cap imposed on individuals for State income tax purposes.

We believe that Act 97 is negatively impacting PBS Hawaii's ongoing capital campaign. It's not unusual for prospective large donors to tell us to go to work to change the new State law (Act 97) if we want them to support our New Home Campaign.

"I want to give this money to PBS Hawaii, not the government," a philanthropist told me recently. "For now," he said, "I'll hold onto it. Let's see what the Legislature does."

This "wait and see" approach of donors is understandable. However, lagging or lost revenues can only hurt organizations like ours. Individual donors are the backbone of many nonprofit organizations. In fact, individuals are more important than ever to nonprofits. During the recession and ever since, some major charitable foundations have reduced their giving and they've stopped making capital grants.

We seek your approval of HB 430 to help open the wallets of large donors who wish to meet community and human needs served by Hawaii's nonprofit sector.

We ask you to allow this Bill to pass out of Committee.

Sincerely,



Leslie Wilcox
President and CEO

TAXBILLSERVICE

126 Queen Street, Suite 304

TAX FOUNDATION OF HAWAII

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: INCOME, Repeal limitation for charitable deductions

BILL NUMBER: HB 430, HD-1

INTRODUCED BY: House Committee on Finance

BRIEF SUMMARY: Amends section 3 of Act 97, SLH 2011, to provide that charitable contributions shall not be subject to the limitation of itemized deductions under the state income tax law.

EFFECTIVE DATE: July 1, 2030; applicable to tax years beginning after December 31, 2012

STAFF COMMENTS: In 2011 the legislature was searching for additional revenues to address the state's fiscal crisis, and the legislature by Act 97, SLH 2011, provided that itemized tax deductions under the state income tax shall not exceed the lesser of: (1) the limit of itemized deductions under section 68 of the Internal Revenue Code (IRC); or (2) \$25,000 for taxpayers filing a single return or married persons filing separately with a FAGI of \$100,000 or more; \$37,500 for taxpayers filing as a head of household with FAGI of over \$150,000 or more; and \$50,000 for taxpayers filing a joint return or as a surviving spouse with FAGI of \$200,000 or more. These provisions are applicable to tax years beginning after 12/31/10 and not for tax years beginning after 12/31/15.

It should be remembered that a similar measure to limit itemized deductions was vetoed by the governor in 2010. In her veto message, she stated "it is a defacto tax increase that will adversely hurt certain individuals and businesses at a time when we should be encouraging investment and spending to recharge the economy. The tax increase not only impacts taxpayers, but also disincentivizes activities such as charitable giving and home ownership. Since itemized deductions are allowed for qualifying medical and dental expenses, contributions to qualifying charitable organizations, payment of certain taxes, home mortgage interest, and qualifying job-related expenses, capping the deduction will act to discourage these expenses. Nonprofits and charitable organizations that depend on contributions to serve needy populations are particularly concerned that their ability to raise funds through donations and charitable giving would be adversely affected."

Although adoption of this measure would restore the ability of taxpayers to make charitable contributions to nonprofit organizations without any limitation, it continues to ignore the fact that Hawaii law digresses from the federal law. Conformity to the federal Code has been a state policy goal for more than 35 years. Although the federal Code has a limitation on itemized deductions, the income thresholds are substantially higher than those in effect for state income tax purposes - for federal purposes the thresholds are \$300,000 for married couples, and \$250,000 for single taxpayers. Thus, the definition of income for those taxpayers who fall below the federal threshold but above the state threshold will end up with two very different amounts of taxable income for federal and state purposes. While this proposal panders to the charitable community, it ignores the complexity it creates insofar as compliance and administration of the state income tax law. For example, if charitable contributions are exempt from the limitation, then does that mean it is only the other itemized deductions that are subject to the limitation which could then fall below the ceilings set by the current provisions?

Digested 3/12/13

Testimony of The Nature Conservancy of Hawai'i
Supporting H.B. 430, HD1 Relating to Taxation
Senate Committee on Ways and Means
Friday, March 15, 2013, 9:05AM, Room 211

The Nature Conservancy of Hawai'i is a private non-profit conservation organization dedicated to the preservation of the lands and waters upon which life in these islands depends. The Conservancy has helped to protect nearly 200,000 acres of natural lands in Hawai'i. Today, we actively manage more than 35,000 acres in 11 nature preserves on Maui, Hawai'i, Moloka'i, Lāna'i, and Kaua'i. We also work closely with government agencies, private parties and communities on cooperative land and marine management projects.

The Nature Conservancy supports H.B. 430, HD1 to exclude charitable deductions from the temporary cap on itemized deductions. The words "your contribution is tax deductible" are music to a donor's ears. While getting a tax deduction is not the sole motivation for most charitable donations, it is an important factor. In 2008, the IRS reported that 70% of all charitable contributions were made by people who deducted their donations.

People give to charity for many heartfelt, altruistic reasons. But, as evident by the surge of gifts at the end of each year, the tax benefits of giving appear to impact peoples' decisions to support charities. *Charity Navigator* recently polled 40 charities and 175 donors about year-end giving trends for 2012. (www.charitynavigator.org/index.cfm?bay=content.view&cpid=1476) While only 13% of the donors polled identified tax benefits as a top motivating reason for giving, the charities still reported that on average they receive 40% of their annual contributions in the last few weeks of the year. Likewise, the online giving service *Network for Good* reports that (i) individual gifts are larger in December, (ii) more than 30% of the donations they process occur in December; (iii) 10% of donations are made in the last two days of the tax year; and (iv) there is a spike in giving between Noon and 7:00pm on December 31st. (www1.networkforgood.org/sites/default/files/2011holidaygivingguideforpartners.pdf)

The Chronicle of Philanthropy (April 29, 2011) reports,

Changing the tax treatment of charitable gifts in ways that make it more costly to give those gifts will undoubtedly cause many higher-income Americans to reconsider the amount of their gifts.

At no other time in history could this be more harmful to the nation's nonprofits, especially given the extraordinary drop in donations caused by the recent economic downturn—and the large share of contributions provided by Americans who make \$250,000 or more.

(<http://philanthropy.com/article/Charitable-Deduction-Change/127291/>)

We shouldn't take issue with donors who are motivated by the tax benefits of giving. In fact, many worthy charities are funded by donors who are able to make larger gifts as a result of the tax deductions they later claim.

Thank you for this opportunity to provide testimony in support of exempting charitable deductions from the itemized deduction cap.

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To: [WAM Testimony](#)
Cc: aimeenuss9@hotmail.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Friday, March 08, 2013 4:44:01 PM

HB430

Submitted on: 3/8/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

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

Comments:

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Subject: Submitted testimony for HB430 on Mar 15, 2013 09:05AM
Date: Saturday, March 09, 2013 7:51:35 AM

HB430

Submitted on: 3/9/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Allan Schildknecht	Individual	Support	No

Comments: We urge you to support this bill lifting the caps on allowable deductions for donations to charitable groups

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Date: Friday, March 08, 2013 11:57:07 PM

HB430

Submitted on: 3/8/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

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

Comments:

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Cc: gphenomenal@hotmail.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Friday, March 08, 2013 4:34:25 PM

HB430

Submitted on: 3/8/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Andrew Connell	Individual	Support	No

Comments:

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Cc: arinkinsella48@yahoo.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Friday, March 08, 2013 4:38:08 PM

HB430

Submitted on: 3/8/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Arin Duarte	Individual	Support	No

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To: [WAM Testimony](#)
Cc: cynokido@yahoo.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Sunday, March 10, 2013 5:34:22 PM

HB430

Submitted on: 3/10/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
cynthia okido	Individual	Support	No

Comments:

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Cc: arnoldkotler@aol.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Tuesday, March 12, 2013 9:24:51 PM

HB430

Submitted on: 3/12/2013

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Submitted By	Organization	Testifier Position	Present at Hearing
Arnold Kotler	Individual	Support	No

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Cc: audrey.lake@ymail.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Friday, March 08, 2013 4:33:42 PM

HB430

Submitted on: 3/8/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Audrey Lake	Individual	Support	No

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To: [WAM Testimony](#)
Cc: danielmo@gmail.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Friday, March 08, 2013 4:36:26 PM

HB430

Submitted on: 3/8/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Daniel Morisato	Individual	Support	No

Comments:

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March 13, 2013

The Honorable Senator David Y. Ige, Chair
The Honorable Senator Michelle N. Kidani, Vice Chair
Committee on Ways and Means
Hawaii State Senate
Honolulu, Hawaii 96813

Dear Chairman Ige & Committee Members:

HB 430 – Relating to Itemized Income Tax Deductions

I strongly support House Bill 430.

I have been a donor to charitable organizations in Hawaii for many years. In addition, my wife and I founded and continue to operate a 501-c3 based here that funds reform efforts in the area of public education. While our commitment to improving education in Hawaii is unwavering Act 97 has certainly had an impact on the capacity of our giving.

As the recession hit many non-profits were asked to step in to “gap fund” programs the State was temporarily unable to support. Hawaii’s Race to the Top application for example was funded in large part by the outside donor community as were many after school and enrichment programs and even Advanced Placement teacher training.

The incremental tax achieved on a “would be” charitable contribution is very small (in most cases less than 10%). This means that even a small impact on the donor community more than offsets the short term financial gains Act 97 was attempting to achieve. Apart from the clear question of fairness of taxing individuals on income for which they receive no personal benefit the legislation is quite simply “penny wise and pound foolish.”

As it becomes increasingly difficult to provide the services Hawaii needs our legislative leaders must continue to incentivize private citizens to give everything they can to support the essential services that maintain our state’s social, cultural, and environmental fabric.

I urge you to pass this Bill out of Committee.

Sincerely,

Bill Reeves

Oahu

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: Bonnieosaki@gmail.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Friday, March 08, 2013 9:09:47 PM

HB430

Submitted on: 3/8/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Bonnie Oda	Individual	Support	No

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Cc: toddanddanielle@msn.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Friday, March 08, 2013 7:16:59 PM

HB430

Submitted on: 3/8/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Danielle Crawford	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: bfarias@fwb.com
Subject: Submitted testimony for HB430 on Mar 15, 2013 09:05AM
Date: Monday, March 11, 2013 4:11:00 PM

HB430

Submitted on: 3/11/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Brandt Farias	Individual	Support	No

Comments: I support this measure.

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: lum.brett@yahoo.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Friday, March 08, 2013 4:32:40 PM

HB430

Submitted on: 3/8/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Brett Lum	Individual	Support	No

Comments:

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March 12, 2013

The Honorable Senator David Y. Ige, Chair
The Honorable Senator Michelle N. Kidani, Vice Chair
Committee on Ways and Means
Hawaii State Senate
Honolulu, Hawaii 96813

Dear Chairman Ige & Committee Members:

HB 430 – Relating to Itemized Income Tax Deductions

I am a resident of Honolulu and I strongly support House Bill 430.

I have participated in the genesis of various non-profits here in Hawaii, sit on the board of several others, and support many. Our local culture is rich with the value of giving and Hawaii is home to a long history of philanthropy. Act 97 runs against the grain of this charitable community. Surely it is not the intension of our legislators to discourage charitable contributions but as a result of Act 97, it will no longer possible for me to continue contributing to these important organizations as I have done in the past.

As the work of charitable organizations has been cut from state and federal budgets, Hawaii's charitable organizations must rely increasingly on individual donations to support the vital programs that they provide to our most vulnerable people and natural resources. Now more than ever, Hawaii's government must incentivize private citizens to give everything they can to support the essential services that maintain our state's social, cultural, and environmental fabric.

I urge you to pass HB 430 out of Committee.

Thank you,

Deborah Berger

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: ckono_96814@yahoo.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Tuesday, March 12, 2013 7:41:33 AM

HB430

Submitted on: 3/12/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
carol nishiyama	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: clk5356@gmail.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Friday, March 08, 2013 7:01:12 PM

HB430

Submitted on: 3/8/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Carolyn Knoll	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: franklin_djv@yahoo.com
Subject: Submitted testimony for HB430 on Mar 15, 2013 09:05AM
Date: Tuesday, March 12, 2013 9:53:31 PM

HB430

Submitted on: 3/12/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Diana Franklin	Individual	Support	No

Comments: I support this bill because I believe it will allow individuals to be more generous in giving to charitable organizations. Giving to charitable organizations should be encouraged and by exempting these contributions from the deduction caps will be beneficial for the individual and the community. I am sad to see that this bill would not become effective until 7/01/2030. Thank you for your time to read my comments. Diana Franklin

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To: [WAM Testimony](#)
Cc: caronnakamura@gmail.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Friday, March 08, 2013 4:35:05 PM

HB430

Submitted on: 3/8/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Caron Nakamura	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: Cecilyl@hotmail.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Sunday, March 10, 2013 10:25:47 PM

HB430

Submitted on: 3/10/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Cecily ling	Individual	Support	No

Comments:

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To: [WAM Testimony](#)
Cc: ribac.heather@yahoo.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Friday, March 08, 2013 6:26:38 PM

HB430

Submitted on: 3/8/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Heather B Ribac	Individual	Support	No

Comments:

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To: [WAM Testimony](#)
Cc: hawaiicatfoundation@yahoo.com
Subject: Submitted testimony for HB430 on Mar 15, 2013 09:05AM
Date: Monday, March 11, 2013 11:44:31 AM

HB430

Submitted on: 3/11/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Christin Matsushige	Individual	Support	No

Comments: Thank you for supporting this bill.

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To: [WAM Testimony](#)
Cc: nicci_13@yahoo.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Friday, March 08, 2013 7:27:38 PM

HB430

Submitted on: 3/8/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Cindy Yi	Individual	Support	No

Comments:

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ELIZABETH RICE GROSSMAN
1240 MOKULUA DR.
KAILUA, HI 96734
808.388.3978

10 MARCH 2013

TO WHOM IT MAY CONCERN:

MY NAME IS ELIZABETH RICE GROSSMAN AND I LIVE IN KAILUA. I STRONGLY SUPPORT HB 430.

I HAVE BEEN A DONOR TO CHARITABLE ORGANIZATIONS IN HAWAII FOR MANY YEARS. AS A RESULT OF ACT 97, HOWEVER, IT IS NO LONGER POSSIBLE FOR ME TO CONTINUE CONTRIBUTING TO THE IMPORTANT NON-PROFITS AT THE LEVEL THAT I HAVE CONTRIBUTED IN THE PAST. THIS MEANS THAT HAWAII CHARITABLE ORGANIZATIONS WILL LOSE OVER \$150,000 EACH YEAR IN POTENTIAL CONTRIBUTIONS FROM ME ALONE.

HAWAII'S CHARITABLE ORGANIZATIONS MUST RELY INCREASINGLY ON INDIVIDUAL DONATIONS TO SUPPORT THE VITAL PROGRAMS THAT THEY PROVIDE TO OUR MOST VULNERABLE PEOPLE, ANIMALS AND NATURAL RESOURCES. NOW MORE THAN EVER, HAWAII'S GOVERNMENT MUST INCENTIVIZE PRIVATE CITIZENS TO GIVE EVERYTHING THEY CAN TO SUPPORT THE ESSENTIAL SERVICES THAT MAINTAIN OUR STATE'S SOCIAL, CULTURAL, AND ENVIRONMENTAL FABRIC.

I URGE YOU TO SUPPORT HB 430.

RESPECTFULLY,


ELIZABETH RICE GROSSMAN

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: miller.coreymail@gmail.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Saturday, March 09, 2013 7:50:52 AM

HB430

Submitted on: 3/9/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Corey Miller	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: cfrith@fbsmgt.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Wednesday, March 13, 2013 2:21:51 PM

HB430

Submitted on: 3/13/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Cynthia Frith	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: dianeblastic@hotmail.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Monday, March 11, 2013 4:47:03 PM

HB430

Submitted on: 3/11/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Diane blastic	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: imiwami@gmail.com
Subject: Submitted testimony for HB430 on Mar 15, 2013 09:05AM
Date: Saturday, March 09, 2013 11:54:06 AM

HB430

Submitted on: 3/9/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Iris Iwami	Individual	Support	No

Comments: I support this bill. Iris Iwami

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: dirkfukushima@yahoo.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Sunday, March 10, 2013 2:38:26 PM

HB430

Submitted on: 3/10/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Dirk Fukushima	Individual	Support	No

Comments:

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To: [WAM Testimony](#)
Cc: gcadiz@hawaii.rr.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Wednesday, March 13, 2013 8:46:48 PM

HB430

Submitted on: 3/13/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Gerri Cadiz	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: lvo16@aol.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Friday, March 08, 2013 8:02:52 PM

HB430

Submitted on: 3/8/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Ivy Hawkins	Individual	Support	No

Comments:

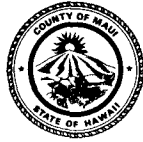
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Director of Council Services
David M. Raatz, Jr., Esq.

COUNTY COUNCIL
COUNTY OF MAUI
200 S. HIGH STREET
WAILUKU, MAUI, HAWAII 96793
www.mauicounty.gov/council

March 13, 2013

TO: Honorable David Y. Ige, Chair
Senate Committee on Ways and Means

FROM: Gladys C. Baisa *GCB*
Council Chair

SUBJECT: **SUPPORT OF HB 430 H.D. 1, RELATING TO TAXATION**

Thank you for the opportunity to testify in support of this important measure. The purpose of this measure is to exempt charitable income tax deductions from the itemized deduction caps.

The Maui County Council has not had the opportunity to take a formal position on this measure. Therefore, I am providing this testimony in my capacity as an individual member of the Maui County Council.

I support this measure for the following reasons:

1. Tax incentives play an important role in ensuring nonprofits can continue to serve the community. While donors do not make charitable gifts only for tax reasons, tax incentives make more and larger gifts possible.
2. When the economy changes, nonprofit organizations and their services are needed the most. Charitable organizations bridge the gap by serving our communities and those in need when budgetary constraints hinder state and federal governments from providing similar services.
3. We need to nurture a charitable giving environment that supports our donor's in their generosity. Donors are key partners in our future and HB 430, HD 1, will help restore the philanthropic culture our State needs in order to build a better Hawai'i.

For the foregoing reasons, I support this measure.

GCB:amm

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: juggler@aloha.net
Subject: Submitted testimony for HB430 on Mar 15, 2013 09:05AM
Date: Tuesday, March 12, 2013 5:38:33 PM

HB430

Submitted on: 3/12/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Graham Ellis		Support	No

Comments: Non profits like ours provide essential social services that can only happen if we receive adequate funding. Please support this Bill.

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: jacquelyn_leblanc@yahoo.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Friday, March 08, 2013 4:42:32 PM

HB430

Submitted on: 3/8/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Jacque Le Blanc	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: h_jahanmir@yahoo.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Sunday, March 10, 2013 10:20:55 AM

HB430

Submitted on: 3/10/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
hamid jahanmir	Individual	Support	No

Comments:

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To: [WAM Testimony](#)
Cc: jacquelinejust@yahoo.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Monday, March 11, 2013 8:53:11 AM

HB430

Submitted on: 3/11/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
jacqueline just	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: kusatsu@eng.hawaii.edu
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Monday, March 11, 2013 8:12:35 AM

HB430

Submitted on: 3/11/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Janis Kusatsu	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: jamielikeda@gmail.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Friday, March 08, 2013 4:36:03 PM

HB430

Submitted on: 3/8/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Jamie Ikeda	Individual	Support	No

Comments:

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Cc: jlouis@hawaii.edu
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Sunday, March 10, 2013 10:11:25 AM

HB430

Submitted on: 3/10/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Jamie Louis	Individual	Support	No

Comments:

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To: [WAM Testimony](#)
Cc: jacedotcom@aol.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Friday, March 08, 2013 4:33:09 PM

HB430

Submitted on: 3/8/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Jason Cadiz	Individual	Support	No

Comments:

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To: [WAM Testimony](#)
Cc: jessdunn24@gmail.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Sunday, March 10, 2013 10:31:00 AM

HB430

Submitted on: 3/10/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

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

Comments:

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To: [WAM Testimony](#)
Cc: jessiesaunders86@gmail.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Friday, March 08, 2013 4:39:41 PM

HB430

Submitted on: 3/8/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Jessie Pennington	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: joni_96789@yahoo.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Thursday, March 14, 2013 7:38:45 AM

HB430

Submitted on: 3/14/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Joni Yuen	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: chinj48@gmail.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Tuesday, March 12, 2013 12:54:05 PM

HB430

Submitted on: 3/12/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Judy Eko	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: kahanu_ponima@hawaii.rr.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Friday, March 08, 2013 4:39:07 PM

HB430

Submitted on: 3/8/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Kahanu Ponimoi	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: katealinton@yahoo.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Friday, March 08, 2013 4:41:37 PM

HB430

Submitted on: 3/8/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Kate Linton	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: kk@hi50.net
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Sunday, March 10, 2013 3:24:57 PM

HB430

Submitted on: 3/10/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Kathleen Kagawa	Individual	Support	No

Comments:

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To: [WAM Testimony](#)
Cc: kpell@honpub.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Friday, March 08, 2013 8:23:25 PM

HB430

Submitted on: 3/8/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Kathleen Pellegrin	Individual	Support	No

Comments:

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To: [WAM Testimony](#)
Cc: kmonti27@gmail.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Friday, March 08, 2013 7:17:10 PM

HB430

Submitted on: 3/8/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Kathryn Thomas	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: keoniv@msn.com
Subject: Submitted testimony for HB430 on Mar 15, 2013 09:05AM
Date: Friday, March 08, 2013 4:49:35 PM

HB430

Submitted on: 3/8/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Keoni Vaughn	Individual	Support	No

Comments: Dear Chair, Vice Chair, and Committee Members, Please pass this bill as it helps to encourage donations to charitable organizations. Although tax incentive is not the only reason people donate to non-profit organizations, it is definitely a factor. Thank you for your consideration. Sincerely, Keoni Vaughn

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Cc: lbiondino0711@gmail.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Friday, March 08, 2013 4:35:42 PM

HB430

Submitted on: 3/8/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Lopaka Biondine	Individual	Support	No

Comments:

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March 9, 2013

Senator David Y. Ige, Chair
Senator Michelle N. Kidani, Vice Chair
Senate Ways and Means Committee

Chair Ige, and Vice Chair Kidani and members of the Senate Committee on Ways and Means:

HB 430 HD1 – Relating to Itemized Income Tax Deductions

I am a resident of Kailua. I strongly support House Bill 430 HD1.

I have been a donor to charitable organizations in Hawai'i and on the mainland for many years because of the important services that they provide to the broader community. As a result of Act 97, however, it is no longer possible for me to continue contributing to these important organizations.

This means that Hawai'i's charitable organizations will lose millions of dollars each year in potential contribution. I cannot believe that this is in the best interest of our state.

As the work of charitable organizations has been cut from state and federal budgets, Hawai'i's charitable organizations must rely increasingly on individual donations to support the vital programs that they provide to our most vulnerable people and natural resources. Now more than ever, Hawai'i's government must incentivize private citizens to give everything they can to support the essential services that maintain our state's social, cultural, and environmental fabric.

I urge you to pass this Bill out of Committee.

Sincerely,

Kimo Kai

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: butacx10@yahoo.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Saturday, March 09, 2013 5:27:50 PM

HB430

Submitted on: 3/9/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Kristen Butac	Individual	Support	No

Comments:

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To: [WAM Testimony](#)
Cc: Daisey3802@yahoo.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Friday, March 08, 2013 7:36:10 PM

HB430

Submitted on: 3/8/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Malia Hollmann	Individual	Support	No

Comments:

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To: [WAM Testimony](#)
Cc: alana.seibert@gmail.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Tuesday, March 12, 2013 7:55:01 PM

HB430

Submitted on: 3/12/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Lauren Seibert-Hatalsky	Individual	Support	No

Comments:

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To: [WAM Testimony](#)
Cc: lisaefowler@aol.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Friday, March 08, 2013 4:43:40 PM

HB430

Submitted on: 3/8/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

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

Comments:

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Cc: mtkhi@hawaii.rr.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Friday, March 08, 2013 4:33:57 PM

HB430

Submitted on: 3/8/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Marci Taylor-Kaneshige	Individual	Support	No

Comments:

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To: [WAM Testimony](#)
Cc: kishiki@gmail.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Saturday, March 09, 2013 7:07:29 PM

HB430

Submitted on: 3/9/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
LEILA ISHIKI	Individual	Support	No

Comments:

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Cc: jroct5451@gmail.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Saturday, March 09, 2013 7:47:01 AM

HB430

Submitted on: 3/9/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Liz Croegaert	Individual	Support	No

Comments:

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Cc: natasnick@aol.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Saturday, March 09, 2013 5:17:57 PM

HB430

Submitted on: 3/9/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Marcia Muraoka-Dunn	Individual	Support	No

Comments:

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To: [WAM Testimony](#)
Cc: colombeuchi@hawaii.rr.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Friday, March 08, 2013 4:40:04 PM

HB430

Submitted on: 3/8/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Lola Colombe	Individual	Support	No

Comments:

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Cc: natasnick@aol.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Sunday, March 10, 2013 3:55:28 PM

HB430

Submitted on: 3/10/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Mark A. Dunn	Individual	Support	No

Comments:

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Cc: kelym002@hawaii.rr.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Saturday, March 09, 2013 1:13:20 PM

HB430

Submitted on: 3/9/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
pat and melaine kelly	Individual	Support	No

Comments:

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Cc: mi.kosasa@att.net
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Sunday, March 10, 2013 5:41:08 PM

HB430

Submitted on: 3/10/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Mi Kosasa	Individual	Support	No

Comments:

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To: [WAM Testimony](#)
Cc: mikehalexanderjr@gmail.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Monday, March 11, 2013 7:17:59 AM

HB430

Submitted on: 3/11/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

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

Comments:

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: Animalhumanitarian@gmail.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Saturday, March 09, 2013 6:14:36 AM

HB430

Submitted on: 3/9/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

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

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Cc: nhanks@hawaii.rr.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Monday, March 11, 2013 4:52:51 PM

HB430

Submitted on: 3/11/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Nancy Hanks	Individual	Support	No

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To: [WAM Testimony](#)
Cc: nnloewe@hotmail.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Wednesday, March 13, 2013 7:50:09 PM

HB430

Submitted on: 3/13/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Naomi Loewe	Individual	Support	No

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Cc: kelym002@hawaii.rr.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Saturday, March 09, 2013 1:13:20 PM

HB430

Submitted on: 3/9/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
pat and melaine kelly	Individual	Support	No

Comments:

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To: [WAM Testimony](#)
Cc: manoa96822@aol.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Friday, March 08, 2013 4:38:37 PM

HB430

Submitted on: 3/8/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Peter Kowen	Individual	Support	No

Comments:

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Cc: raychelt27@yahoo.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Monday, March 11, 2013 1:17:10 AM

HB430

Submitted on: 3/11/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

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

Comments:

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Cc: rob68rs@yahoo.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Friday, March 08, 2013 4:44:35 PM

HB430

Submitted on: 3/8/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Rob Church	Individual	Support	No

Comments:

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To: [WAM Testimony](#)
Cc: Robert.W.Ewen@uscg.mil
Subject: Submitted testimony for HB430 on Mar 15, 2013 09:05AM
Date: Tuesday, March 12, 2013 4:13:53 PM

HB430

Submitted on: 3/12/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Robert Ewen	Individual	Support	No

Comments: Please pass Itemized Income Tax deduction, HB430, into law. Thank you.

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To: [WAM Testimony](#)
Cc: rcshanklin@hotmail.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Saturday, March 09, 2013 12:51:42 PM

HB430

Submitted on: 3/9/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Roland Shanklin	Individual	Support	No

Comments:

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To: [WAM Testimony](#)
Cc: sagahan@yahoo.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Monday, March 11, 2013 8:54:06 AM

HB430

Submitted on: 3/11/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Shirley Agahan	Individual	Support	No

Comments:

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To: [WAM Testimony](#)
Cc: kiwibarbie1@gmail.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Friday, March 08, 2013 4:42:02 PM

HB430

Submitted on: 3/8/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Stephanie Docekal	Individual	Support	No

Comments:

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Cc: vling12@hotmail.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Friday, March 08, 2013 4:45:04 PM

HB430

Submitted on: 3/8/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Vernon Ling	Individual	Support	No

Comments:

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Cc: Mstaupou82@yahoo.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Friday, March 08, 2013 4:37:18 PM

HB430

Submitted on: 3/8/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Violet Iuta	Individual	Support	No

Comments:

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Cc: wca1126@netzero.com
Subject: *Submitted testimony for HB430 on Mar 15, 2013 09:05AM*
Date: Saturday, March 09, 2013 2:07:09 PM

HB430

Submitted on: 3/9/2013

Testimony for WAM on Mar 15, 2013 09:05AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Warren C. Amaral	Individual	Support	No

Comments:

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