

**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 Roy M. Takumi, Chair  
and Members of the House Committee on Education

Date: Monday, March 11, 2013

Time: 2:00 p.m.

Place: Conference Room 309, State Capitol

From: Frederick D. Pablo, Director  
Department of Taxation

Re: S.B. No. 573, S.D. 2 Relating to Taxation

The Department of Taxation (Department) appreciates the intent of S.B. 573 S.D. 2 and offers the following information and comments for your consideration.

This measure authorizes a state income tax credit of an unspecified amount for certain expenses paid or incurred by a school teacher during a taxable year. The measure has a defective effective date and applies to taxable years beginning after December 31, 2012.

Under the 2012 American Taxpayer Relief Act, the federal deduction for elementary and secondary school teachers, which had expired at the end of 2011, was extended for 2012 and 2013. Through conformity, the State will generally adopt changes made to the Internal Revenue Code.

While S.B. 573, S.D.2 provides that no other credit can be taken with the expenses claimed for this credit, it would not prevent a taxpayer from claiming both a deduction and the credit for the same expenses. When completing Hawaii income tax returns, taxpayers start by reporting their federal adjusted gross income (AGI). The federal AGI is an amount that is determined after income and above-the-line deductions, such as this deduction, are claimed on the taxpayer's federal income tax return. Since this amount is reflected on the federal return, the Hawaii return does not reflect whether the deduction was taken. Taxpayers would receive duplicate tax benefits as the amounts expended could be deducted in order to reach their federal AGI and then used to generate a tax credit that is used, dollar for dollar, to offset their tax liability.

The Department notes that, as written, the term "certain expenses" is extremely broad and should be more thoroughly defined to avoid potential compliance problems. The Department also notes that, due to technological and staffing constraints, the Department will have difficulty developing the required changes to forms and instructions in time for the 2013 tax filing season.

In addition, if the intent of the measure is to provide a 100% credit with a cap, the Department suggests that subsection (c) be amended to read:

(c) The amount of the tax credit shall be equal to the amounts expended for certain expenses in a taxable year, provided that the credit shall not exceed \$\_\_\_\_\_ per taxable year.

Thank you for the opportunity to provide comments.

# TAXBILLSERVICE

126 Queen Street, Suite 304

TAX FOUNDATION OF HAWAII

Honolulu, Hawaii 96813 Tel. 536-4587

**SUBJECT:** INCOME, Tax credit for expenses of school teachers

**BILL NUMBER:** SB 573, SD-2

**INTRODUCED BY:** Senate Committee on Ways and Means

**BRIEF SUMMARY:** Adds a new section to HRS chapter 235 to allow qualified taxpayers to claim a tax credit of up to \$\_\_\_ for “certain expenses” which shall be deductible from the taxpayer’s income tax liability for the taxable year the credit is properly claimed. Defines “qualified taxpayer” as a school teacher, special education teacher, school librarian, or counselor employed by the department of education, a charter school, or a private school in Hawaii that instructs students between junior kindergarten and twelfth grade. Defines “certain expenses” as expenses paid or incurred by a qualified taxpayer who incurs the expenses in connection with books, supplies (other than athletic supplies for courses of instruction in health or physical education), computer equipment (including related software and services) and supplementary materials used by the qualified taxpayer in the classroom. The credit shall be available for tax years beginning after 12/31/12.

Credits in excess of a taxpayer’s income tax liability shall be credited against a taxpayer’s subsequent income tax liability. Claims for the credit, including any amended claims, must be filed on or before the end of the 12th month following the close of the taxable year. Allows the director of taxation to adopt necessary rules and forms pursuant to HRS chapter 91 to carry out this section.

**EFFECTIVE DATE:** July 1, 2050; applicable to tax years beginning after December 31, 2012

**STAFF COMMENTS:** This measure proposes a tax credit of \$\_\_\_ for out-of-pocket expenses incurred by a teacher. While the credit proposed in this measure would be granted without regard to a taxpayer’s need for tax relief or for that matter undertaking any specific action other than to be a teacher, it can be characterized as a backdoor pay increase for teachers as the credit is a dollar-for-dollar reduction of state income tax liability. It should be remembered that using the tax system to achieve social goals, as this measure proposes, is an inefficient means of accomplishing such goals. Credits are appropriate for alleviating an undue tax burden which certainly is not the case.

It should be noted that state income tax law already recognizes the federal “above the line” deduction for educator expenses. This deduction is taken before determining adjusted gross income and allows up to \$250 of qualified classroom expenses made by an educator (\$500 if the spouse is also an educator). This deduction was scheduled to expire at the end of 2012, but the American Taxpayer Relief Act, which was signed into law on January 2, 2013, extended the deduction. Should state lawmakers update the conformity statute, the deduction will again be available for state income tax purposes.

While there is much empathy for the anecdotal reports of teachers using their own funds for classroom materials, the problem is with the bureaucratic system of requesting the funds and having the system take as much as six months to approve the money. The money has been appropriated, and it is the system that

is frustrating. Thus, instead of using the tax system to “compensate” these teachers, first consideration should be given to “fixing the system.”

The suggestion has been made time and time again to give teachers debit like cards for the classroom supplies budget under EDN 100. The cards could be credited with a predetermined amount and could be encoded so that only defined classroom supplies could be purchased with that debit card. Such a system already has been employed to administer the state’s food stamp program, why can’t a similar system be established for classroom supplies rather than “mucking up” the tax system?

Instead of just throwing money at a problem, which in this case uses a tax credit, lawmakers should demand that the department fix the problem with the money that is there. It is the bureaucracy that needs to be addressed. Since the tax credit is an indirect additional burden on all remaining taxpayers as it shifts the burden to those not so favored, this proposal amounts to a tax increase and steals money from other programs.

Should lawmakers adopt the proposed credit, then the federal deduction should be made inoperable as having both would provide a double benefit for the same expenses.

Digested 3/8/13



1200 Ala Kapuna Street λ Honolulu, Hawaii 96819  
Tel: (808) 833-2711 λ Fax: (808) 839-7106 λ Web: www.hsta.org

TESTIMONY BEFORE THE HOUSE COMMITTEE ON  
EDUCATION AND HEALTH

**Wil Okabe**  
President

**Joan Kamila Lewis**  
Vice President

**Colleen Pasco**  
Secretary-Treasurer

**Alvin Nagasako**  
Executive Director

DATE: MONDAY, MARCH 11, 2013

RE: S.B. 573, SD 2 – RELATING TO TAXATION

PERSON TESTIFYING: WIL OKABE, PRESIDENT  
HAWAII STATE TEACHERS ASSOCIATION

The Honorable Chair Takumi, Chair Belatti and Members of the Committees:

The Hawaii State Teachers Association (HSTA) **supports S.B. 573, SD 2** relating to taxation, which authorizes a state income tax credit for certain expenses paid or incurred by a teacher during the taxable year.

To put this matter in context, across the nation, teachers face growing financial challenges specific to the classroom. According to a report released by the National School Supply and Equipment Association (NSSEA), public school teachers spent \$1.33 billion out of pocket on school supplies and instructional materials during the 2009-2010 school year, an average of \$356 per teacher. While down from previous years, NSSEA attributes the decrease not to funding increases, but the fact that educators, who are paid comparatively less than professionals with similar work experience and training, were hit hard by the recent recession and had less discretionary income to spend. These stark figures are likely worsened by Hawaii's high cost-of-living. Our state was recently ranked last in a MoneyRates.com evaluation of adjusted-average income—at \$22,107.96, Hawaii was more than \$7,000 behind Maine, the next-to-last state on the list.

At the local level, pay cuts (including teacher furloughs); rising health care costs, adjusted insurance co-pays, and the loss of the state's \$1,690-per-special-education-teacher classroom supply fund have all aggravated the financial burden borne by teachers' pocketbooks. In a recent survey conducted by HSTA, 47 percent of respondents cited personal expenditures between \$250 and \$500 each year on classroom supplies, with many claiming expenditures in excess of \$1,000. Not surprisingly, these same teachers have called upon HSTA and lawmakers to take action to lighten their financial load. We appreciate your efforts to address our teacher concerns.

Some opponents of this bill have argued that a tax credit for teachers amounts to a *de facto* pay increase for a selected class of citizens, one that would not rectify the structural barriers hindering the DOE's appropriation of funds for supplies. We agree with our opponents that it should not take up to six months for funding requests to be approved and facilitated. At the same time, we understand that structural inefficiencies result, in part, from a lack of adequate funding. Mandatory budget cuts have crippled the DOE, in recent years, leading to

reconsideration of whether or not to continue successful learning programs. When budget cuts pose threats to successful learning centers and categorical programs, the DOE's priorities shift from classroom support to programmatic savings. Put simply, in times of economic austerity, the DOE must spend more time accounting for basic programming needs, with less concern for the allocation of funds for individual teachers.

Additionally, it must be said that the "pay increase" contention cuts both ways. Granted, tax credits do lessen the individual tax burden of educators. Ensuring that educators have more money in their pocketbooks, however, effectively increases their purchasing power. Thus, providing a tax credit for teachers incentivizes the teaching profession, at a time when our state's high cost-of-living and low adjusted-average income compel many would-be teachers to choose more highly compensated professions or, even worse, leave the state altogether. If policymakers are truly interested in enhancing the DOE's ability to recruit highly effective teachers into our schools, providing fiscal incentives that offset cost-of-living problems is a worthy path to take. These benefits certainly outweigh the costs.

Again, teachers are constantly being pushed to be more creative with their lesson plans and classroom techniques, but with limited funding. Few employees are expected to pay for their own work supplies at the rate of teachers. And ultimately, when teachers benefit from state support, students reap the rewards. We look forward to working with you as this bill moves forward.

Thank you for the opportunity to testify.



*46-063 Emepela Pl. #U101 Kaneohe, HI 96744 · (808) 679-7454 · Kris Coffield · Co-founder/Legislative Director*

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**TESTIMONY FOR SENATE BILL 573, SENATE DRAFT 2, RELATING TO  
TAXATION**

**House Committee on Education  
Hon. Roy M. Takumi, Chair  
Hon. Takashi Ohno, Vice Chair**

**Monday, March 11, 2013, 2:00 PM  
State Capitol, Conference Room 309**

Honorable Chair Takumi and committee members:

I am Kris Coffield, representing the IMUAlliance, a nonpartisan political advocacy organization that currently boasts over 150 local members. On behalf of our members, we offer this testimony in strong support, with proposed amendments for SB 573, relating to taxation.

In 2011, the National School Supply and Equipment Association released a report stating that public school teachers spent \$1.33 billion of their discretionary income on supplementary school supplies and instructional materials during the 2009-2010 school year, an average of \$356 dollars per teacher. Though less than previous years in which a report was issued, that number, when broken down, nonetheless amounts to \$170 for supplies and \$186 on instructional materials not provided for by the Departments of Education. Moreover, NSSEA attributes the drop not to increased classroom funding, but the impact of the recent recession upon educators' discretionary income levels.

The trend is, if anything, worse in Hawaii, which has consistently ranked at or near the bottom in national cost-of-living studies and was recently ranked second-worst in a Center for Budget and Policy Priorities ranking of per-pupil spending cuts, with Hawaii cutting \$1,175 in per-pupil spending between FY 2008 and FY 2012, adjusted for inflation. Similarly, Hawaii has the highest ACCRA value in the country, typically hovering between 160 and 165, leading to our state being ranked last, year after year, in teacher salaries adjusted for cost-of-living, with the average teacher making a COL-adjusted income of \$31,854 per year,

roughly \$4,000 below the next-to-last state on the list (Maine), according to statistics compiled and released by the U.S. Census Bureau. Pay cuts (including teacher furloughs and DLWOP days), rising health care costs, adjusted insurance co-pays, and the loss of the state's \$1,690-per-special-education-teacher classroom supply fund have all aggravated the financial burden borne by teachers' pocketbooks. In a recent survey conducted by HSTA, 47 percent of respondents cited personal expenditures between \$250 and \$500 each year on classroom supplies, with many claiming expenditures in excess of \$1,000. Not surprisingly, these same teachers have called upon HSTA—and lawmakers—to take action to lighten their financial load.

In the past, opponents of this bill have argued that a tax credit for teachers amounts to a *de facto* pay increase for a selected class of citizens, one that would not rectify the structural barriers hindering the DOE's appropriation of funds for supplies. We agree with our opponents that it should not take up to six months for funding requests to be approved and facilitated. At the same time, though, we understand that structural inefficiencies result, in part and in a self-fulfilling fashion, from a lack of adequate funding. Mandatory budget cuts have crippled the DOE, in recent years, leading to reconsideration of whether or not to continue successful learning programs. Unfortunately, when budget cuts pose an existential threat to successful learning centers and categorical programs, the DOE's priorities shift from classroom support to programmatic savings. Put simply, in times of economic austerity, the DOE must spend more time accounting for basic, overarching programmatic needs, crowding out concerns about the efficient allocation of funds for individual teachers.

Additionally, it must be said that the “pay increase” contention cuts both ways. Granted, tax credits do lessen the individual tax burden of educators. Ensuring that educators have more money in their pocketbooks, however, effectively increases their purchasing power. Therefore, providing a tax credit for teachers incentivizes the teaching profession, at a time when our state's high cost-of-living and low adjusted-average income compel many would-be teachers to choose more highly compensated professions or, even worse, leave the state altogether—today, approximately 50 percent of teachers leave our state's classrooms every five years, giving Hawaii the distinction of having the highest turnover rate in the nation. If policymakers are truly interested in enhancing the DOE's ability to recruit highly effective teachers into our schools, providing fiscal incentives that offset cost-of-living problems is a worthy path to take, whose longterm benefits are extremely likely to outweigh its immediate costs.

That said, we encourage the committee to extend this tax credit to cover librarians working within the Hawaii State Public Library System, who also spend personal money to expand educational resources and programs for Hawaii's schoolchildren. To enact this amendment (which has been considered as part of previous versions of this measure), we urge you to amend the definition of “qualified tax payer” to mean “a school teacher, special education teacher, school librarian, or counselor employed by the department of education, a charter school, ~~or~~ a private school in Hawaii that instructs students between junior kindergarten and twelfth grade, or a public service librarian employed by the Hawaii state public library system.”

Again, we urge your committee to increase state educators' purchasing power by instituting tax credits for supplies, computer equipment, and supplementary materials, which will assist in the recruitment and retention of highly effective teachers who might otherwise leave the profession, or even the state, because of financial hurdles.

Mahalo for the opportunity to testify in strong support of this measure.

Sincerely,  
Kris Coffield  
*Legislative Director*  
IMUAlliance

Aloha,

I support Bill SB573. I spend well over \$1000 each year on supplies for my classroom that are needed to conduct lessons or items that students need. When students lack every day supplies needed for school such as paper, pens, pencils, etc., it is the teacher that ends up buying them these items. In order to ensure a quality education that enriches and engages all students, there are items that need to be purchased to ensure lessons have rigor and relevance. I am not sure that the public truly understands how much personal monies come out of teacher's paychecks that go back into the classroom. I have children of my own and should not be expected to supply my students as well. Please authorize a state income tax credit to help offset the costs incurred in order to perform my job effectively.

Mahalo,

Alison Hess

**Jenna Takenouchi**

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Sunday, March 10, 2013 4:34 AM  
**To:** EDNtestimony  
**Cc:** hilobliss@yahoo.com  
**Subject:** \*Submitted testimony for SB573 on Mar 11, 2013 14:00PM\*

**SB573**

Submitted on: 3/10/2013

Testimony for EDN on Mar 11, 2013 14:00PM in Conference Room 309

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
joy cash	Individual	Oppose	No

Comments:

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Aloha, Esteemed Legislators,

I support SB573 because it authorizes a state income tax credit for teachers. I am a public school teacher, and I support this bill for two reasons.

First, by passing this bill, legislators are acknowledging the personal, out-of-pocket costs that teachers pay out every year. We do this selflessly, and purposefully, to improve the learning environment of our students. My average out-of-pocket expenses for my classroom are over \$1000 per year; I've been teaching for 24 years, and this money that I put INTO my students is directly taken AWAY from my family.

Second, by authorizing this tax credit, Hawaii will align with the federal government, who has led the way in offsetting grade-school educator costs by offering a federal tax credit for many years. It is right and proper for Hawaii to do this now, too.

Please support SB573!

Mahalo nui loa, Laurel Clay

## Jenna Takenouchi

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Sunday, March 10, 2013 12:07 PM  
**To:** EDNtestimony  
**Cc:** toni\_reynolds@email.com  
**Subject:** Submitted testimony for SB573 on Mar 11, 2013 14:00PM

### **SB573**

Submitted on: 3/10/2013

Testimony for EDN on Mar 11, 2013 14:00PM in Conference Room 309

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Antoinette Reynolds	Individual	Comments Only	No

Comments: As a veteran teacher (23+ years, the last 8 in Hawaii), I know first hand the additional resources needed in our classrooms. All too often, dedicated teachers reach into their own pockets to purchase basic items their students need: notebooks, pencils, backpacks, shoes, and even food. I have seen my buying power decrease these past 5 years due to budget cutbacks that have reduced the salaries of our public workers. A state tax credit (of preferrably \$500) would help alleviate some of the financial burden our teachers shoulder on behalf of their students. Please support a teacher tax credit measure.

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**Jenna Takenouchi**

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Sunday, March 10, 2013 1:08 PM  
**To:** EDNtestimony  
**Cc:** gja100@yahoo.com  
**Subject:** \*Submitted testimony for SB573 on Mar 11, 2013 14:00PM\*

**SB573**

Submitted on: 3/10/2013

Testimony for EDN on Mar 11, 2013 14:00PM in Conference Room 309

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Williams	Individual	Support	No

Comments:

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## Jenna Takenouchi

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Sunday, March 10, 2013 2:03 PM  
**To:** EDNtestimony  
**Cc:** bkiakona@hotmail.com  
**Subject:** Submitted testimony for SB573 on Mar 11, 2013 14:00PM

### **SB573**

Submitted on: 3/10/2013

Testimony for EDN on Mar 11, 2013 14:00PM in Conference Room 309

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Barbara Kiakona	Individual	Support	No

Comments: Teachers have been using their own money to help those who are less fortunate. Many of our students fall into that category. My students fall into the category of not enough food in their house, no money for field trips and/or no money for pencils, erasers, folder paper, etc. Therefore, it falls on the teachers to give the students a "hand up" in being equal with their classmates in the economic category. Probably the money I spend on my students will not be part of this, however, it behooves me to help teachers who pay for any type of help for students. Mahalo for your support in this.

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## Jenna Takenouchi

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Sunday, March 10, 2013 2:12 PM  
**To:** EDNtestimony  
**Cc:** clfong@aol.com  
**Subject:** Submitted testimony for SB573 on Mar 11, 2013 14:00PM

### **SB573**

Submitted on: 3/10/2013

Testimony for EDN on Mar 11, 2013 14:00PM in Conference Room 309

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Cynthia Fong	Individual	Support	No

Comments: I support this amendment as teachers do spend an inordinate amount of their own funds to engage students in learning. It is sad that our public school's are not adequately funded with needed supplies yet their teachers are more than willing to use their own salary to supplement. Teachers should be supported this way - so that they will continue to provide a service to their students that is so often overlooked and yet expected by administration and the state folks. This bill should have been renewed a lot sooner than now - in that many teachers have or are already doing their taxes. It states on the tax form - to call the state tax office for status. Something is wrong with this picture. No amount was listed in the reading - I recommend \$500 due to inflationary costs of materials and supplies that teachers do purchase...the past few years, it has been \$250 - it only takes a few books to exceed that amount not to mention a few craft supplies.

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I am a high school teacher of special education inclusion and regular education students. My special education students need 1) books on their reading level that can be used in the regular education classroom and 2) incentives to ensure they are motivated to learn. The incentives and textbooks are often not provided by our special education department because we as inclusion teachers are expected to take general education textbooks and make accommodations to the information so that it can be accessed by special education students.

I find myself often using my own money to finance the aforementioned resources. You must provide teachers with a tax incentive so that teachers, who use their own funds, can recuperate some of the money that they so unselfishly give for their students' success.

**Jenna Takenouchi**

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Sunday, March 10, 2013 3:15 PM  
**To:** EDNtestimony  
**Cc:** malia72@excite.com  
**Subject:** \*Submitted testimony for SB573 on Mar 11, 2013 14:00PM\*

**SB573**

Submitted on: 3/10/2013

Testimony for EDN on Mar 11, 2013 14:00PM in Conference Room 309

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Malia Lee	HSTA	Support	No

Comments:

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**Jenna Takenouchi**

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Sunday, March 10, 2013 4:43 PM  
**To:** EDNtestimony  
**Cc:** kkmart@hotmail.com  
**Subject:** \*Submitted testimony for SB573 on Mar 11, 2013 14:00PM\*

**SB573**

Submitted on: 3/10/2013

Testimony for EDN on Mar 11, 2013 14:00PM in Conference Room 309

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Kim Holokai	Individual	Support	No

Comments:

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## Jenna Takenouchi

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Sunday, March 10, 2013 6:45 PM  
**To:** EDNtestimony  
**Cc:** robinhilo@hotmail.com  
**Subject:** Submitted testimony for SB573 on Mar 11, 2013 14:00PM

### **SB573**

Submitted on: 3/10/2013

Testimony for EDN on Mar 11, 2013 14:00PM in Conference Room 309

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Robin Miller	Individual	Comments Only	No

Comments: I support this bill. I spend between 500 and 1,000 a year for my classroom. We have teachers on food stamps here in Hawaii, we have suffered enough and can use some acknowledgement that we pick up the slack for lack of funding in our schools to buy what is needed to help our keiki be successful.

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**Jenna Takenouchi**

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Sunday, March 10, 2013 4:19 PM  
**To:** EDNtestimony  
**Cc:** terryjwalker@hawaiiantel.net  
**Subject:** \*Submitted testimony for SB573 on Mar 11, 2013 14:00PM\*

**SB573**

Submitted on: 3/10/2013

Testimony for EDN on Mar 11, 2013 14:00PM in Conference Room 309

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Terry J Walker	Individual	Support	No

Comments:

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