

## *LATE TESTIMONY*

### HAWAIIAN NATIONAL COMMUNICATIONS CORPORATION

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#### **SENATE INTERGOVERNMENTAL AFFAIRS COMMITTEE**

Date: March 28, 2006  
Conference Room 225 1:15 pm

Senator David Y. Ige, Chair  
Senator Donna Mercado Kim, Vice Chair

#### **Members**

Senator Rosalyn H. Baker  
Senator J. Kalani English  
Senator Lorraine R. Inouye  
Senator Clarence K. Nishihara  
Senator Sam Slom

TESTIMONY IN SUPPORT OF SCR 191 & SR 126 "Requesting the governor, the county mayors and county councils, with the assistance of the tax review commission, the city and county of Honolulu's tax policy committee and comparable committees of Kauai, Maui, and Hawaii counties to review the state and counties' tax and revenue system.

I urge your support for SCR 191 & SR 126 "Requesting the governor, the county mayors and county councils, with the assistance of the tax review commission, the city and county of Honolulu's tax policy committee and comparable committees of Kauai, Maui, and Hawaii counties to review the state and counties' tax and revenue system.

I believe that a "holistic" review, study, and restructuring of the State's and the counties' tax and revenue generating systems must be done to achieve a fair and equitable system for the State, the counties, and the people.

We also find the federal, state, and county tax policies in recent years have shifted a greater portion of the tax and revenue burden onto the lower and middle-income classes and reduced the tax and revenue burden away from the higher income classes, corporations and big business, and special interest groups.

We are subjected to an era of multi-national corporations, which have more power than any government. We have seen pensions vanish, health care out of the financial reach of most Americans, and the FDR safety net has been methodically dismantled. What was commonly called the American Dream has become a nightmare for most people who are working two or three jobs just to make ends meet. It is time for us to fight against this decline.

In the year (1967) before his assassination, King published a prophetic book: “Where Do We Go From Here: Chaos or Community?” The theme was justice for all, but there was a warning that unless we all worked together to ensure **economic justice** for all, then we beckon chaos rather than building community. We are seeing the beginnings of chaos wherever we look.

Dr. Martin Luther King, Jr. said it is not enough to throw coins at a beggar. The edifice, which created the beggar in the first place, must be reconstructed.

Chapter 23 of the Hawaii Revised Status gives the legislature the obligation and opportunity to restructure the taxes in a holistic manner. If this is so, why do we need a resolution? At the present the Tax Review Commission is NOT examining the entire state taxes. The Chair of the Commission said they are only reviewing the taxes imposed at the state level. They are not reviewing the Counties Taxes. Is that a standard of “equity and efficiency”?

- **§232E-3 Duties.** The commission shall conduct a systematic review of the State's tax structure, using such standards as equity and efficiency.

It does not matter the name of the entity, federal, state or county, on the check when you pay your taxes – it ALL comes out of the same pocket. We are urge to pass this resolution so that the Tax Review Commission and the County tax committees can come together and create a “holistic” approach to OUR entire tax system.

Mahalo  
Marsha Joyner  
Executive Director