SB 459
RELATING TO TAXATION

Statement for Senate Committee on
Ways and Means
Public Hearing, 10 March 1983

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SB 459 proposes changes in income tax return forms to facilitate contributions to the state endangered wildlife program. This comment on the bill is not a statement of University policy.

While the administrative and legal implications of the special interest income tax allocations that would be provided by this bill are beyond the scope of the assessment expertise of the Environmental Center, this bill has important environmental provisions which we would like to address.

Hawaii's flora and fauna are unique and uniquely threatened. Hawaii's native plants and birds are a rare resource and all reasonable steps should be taken to ensure the protection and continued existence of these species, many of which are found nowhere else in the world.

While we are of the opinion that the proper channel for budget allocation to this rightfully public program is the state general fund, we are also aware that for whatever reasons, normal channels have been less than adequately responsive to the needs for native wildlife management. Under these conditions it seems necessary to consider alternative means to provide supplemental funds to meet these needs.

Given adequate publicity, the establishment of a native wildlife account under the jurisdiction of the appropriate division of DLNR, is an idea worthy of immediate consideration, whether or not collection measures are included on the state tax form.