

## How to Apply

Contact your County coordinator or the State EZ coordinator for assistance in determining if your business is eligible and located in an EZ.

Complete and submit an application available from DBEDT, the EZ website, or your County Economic Development office.

### Enterprise Zones Partnership Department of Business, Economic Development & Tourism

No. 1 Capitol District Building  
250 South Hotel Street, 5th Floor  
Honolulu, Hawaii 96813

**Phone:** (808) 587-2757

**Fax:** (808) 586-2589

**Email:** [wthom@dbedt.hawaii.gov](mailto:wthom@dbedt.hawaii.gov)

Application, EZ maps, forms and more  
information available at

<http://invest.hawaii.gov/business/ez/>

#### County Coordinators:

**Oahu:** (808)768-5859

**Kauai:** (808)241-4949

**Maui, Molokai, and Lanai:** (808)270-7710

**Hawaii:** (808)961-8496

**HAWAII ENTERPRISE  
ZONES PARTNERSHIP**  
*Helping communities by helping businesses!*

Department of Business, Economic  
Development & Tourism  
P.O. Box 2359  
Honolulu, HI 96804



**Reduce Taxes  
By Increasing Workforce**



Department of Business, Economic  
Development and Tourism  
State of Hawaii

(EDB-73)

RECEIVED AT EPB MEETING ON 2/6/2020  
Economic Development Director

## The Enterprise Zones (EZ) Partnership

The EZ Partnership is a State and county government effort to assist certain types of businesses in specific areas by creating jobs where they are most needed or appropriate.

If your business is eligible and in an EZ, you can:  
**Reduce your taxes and receive other benefits for up to seven years!**

### Eligible Businesses

To be eligible for Enterprise Zone benefits, at least half of your annual gross receipts in an EZ must be from one or more of the following activities:

- Agricultural production or processing
- Manufacturing
- Wholesaling
- Aviation or maritime repair or maintenance
- Telecommunications switching and delivery
- Information technology design and production
- Medical research, clinical trials, and Telemedicine
- For-profit training programs in international business management or environmental remediation
- Biotechnology research, development, production, or sales
- Repair or maintenance of assistive technology equipment used by disabled persons
- Certain types of call centers such as bill collection, technical support for computer hardware and software manufacturers, disease management services, product fulfillment services, or disaster management services
- Wind energy production

Other businesses are **not** eligible, including retail, restaurants, professional services, and construction, or construction trade contracting.

## Hiring Requirements

Hiring requirements differ based on whether a firm is classified as "existing" or "new" business. All businesses must employ at least one full-time worker (20 hours or more per week)\* before beginning participation. All qualified businesses must increase their average annual number of fulltime employees by **10%** in the first year.

### New Businesses:

Businesses that start up in, or move to an EZ must maintain at least a **10%** increase in the average annual number of full-time employees from the first year in years 2 to 7.

Example 1: Minimum Number of Employees

Start	Yr 1	Yr 2	Yr 3	Yr 4	Yr5	Yr6	Yr7
1	2	2	2	2	2	2	2
10	11	11	11	11	11	11	11

**Ag businesses only: In lieu of increasing staff, increase total sales by at least 2%**

### Existing Businesses:

Example 2: Minimum Number of Employees

Start	Yr 1	Yr 2	Yr 3	Yr 4	Yr5	Yr6	Yr7
10	11	11	11	12.5	14	15.5	17

Businesses currently operating in an EZ must increase their average annual number of full-time employees by at least **10%** in year one, and **15%** annually *each year* in **years 4 to 7**.

**Ag businesses only: In lieu of increasing staff, increase total sales by at least 2%.**

### State Benefits:

Businesses that satisfy the gross receipts and hiring requirements each year receive the following tax benefits for seven consecutive years:

- 100% exemption from General Excise Tax (GET)
- An 80% State non-refundable income tax credit the first year, declining by 10% each year for the next six years.
- An additional State non-refundable income tax credit equal to 80% of Unemployment Insurance premiums paid the first year, declining 10% each year for the next six years.

Year	1	2	3	4	5	6	7
State Income Tax Credit	80%	70%	60%	50%	40%	30%	20%
Unemp. Ins. Credit	80%	70%	60%	50%	40%	30%	20%

- Licensed contractors and sub-contractors under Chapter 444, Hawaii Revised Statutes are exempt from GET on revenue from construction done at the EZ site of any business enrolled in the EZ Partnership.

### County Benefits:

Each county government also offers additional benefits that may include one or more of the following:

- Property tax adjustments
- Zoning or building permit waivers or variances
- Priority permit processing

## Benefits

# MAUI COUNTY ENTERPRISE ZONES AS OF DECEMBER 6, 2019

Business Name	Business			Manufacturing Company	Wholesaling Company	Service Company	N/a	Industry_type	Enterprise zone
	Status	Enroll Date	Exit Date						
Auwahi Wind Energy	ENROLLED	3/1/2013	2/28/2020	No	No	No	Yes	Wind energy production	East Maui
Hana Ranch Partners, LLC	ENROLLED	6/1/2011	5/31/2018	No	Yes	No	No	Agricultural production or processing	East Maui
Maui Cattle Company, LLC	ENROLLED	6/1/2011	5/31/2018	No	Yes	No	No	Agricultural production or processing	East Maui
Hana Farms	ENROLLED	1/1/2019	12/31/2025	Yes	Yes	No	No	Agricultural production or processing	East Maui
519 Service Corp., LLC	ENROLLED	6/1/2011	5/31/2018	No	No	Yes	No	Certain types of call centers (bill collection, disease management, disaster management, product fulfillment, and/or customer support for computer hardware or software manufacturers	Greater Maui
Bump Networks, Inc.	ENROLLED	6/1/2010	5/31/2017	No	No	Yes	No	Information technology design and production	Greater Maui
Code Rebel, LLC	ENROLLED	6/1/2011	5/31/2018	No	No	Yes	No	Information technology design and production	Greater Maui
Design Solution, Inc. dba The Maui Closet Co.	ENROLLED	6/1/2011	5/31/2018	Yes	No	No	No	Manufacturing organizational components: closets, wall beds, garage units, office units, commercial cabinets	Greater Maui
Diamond B Ranch	ENROLLED	6/1/2011	5/31/2018	No	Yes	No	No	Agricultural production or processing	Greater Maui
Envisions Entertainment & Productions, Inc.	ENROLLED	6/1/2011	5/31/2018	No	Yes	No	No	Wholesaling event production services, entertainment, audio, video services and equipment	Greater Maui
Haliimaile Pineapple Co., Ltd.	ENROLLED	6/1/2011	5/31/2018	No	Yes	No	No	Agricultural production or processing	Greater Maui
HNU Photonics	ENROLLED	11/1/2013	10/31/2020	No	No	Yes	No	Information technology design and production	Greater Maui
Howard's Nurseries, Inc.	ENROLLED	9/1/2009	8/31/2019	No	Yes	No	No	Agricultural production or processing	Greater Maui
Island Landscape	ENROLLED	2/1/2014	1/31/2021	No	Yes	No	No	Agricultural production or processing	Greater Maui
JYY, Inc. dba Maui Upcountry Jams & Jellies	ENROLLED		5/31/2018	No	Yes	No	No	Agricultural production or processing	Greater Maui
K-Deck Canvas Corp.	ENROLLED	6/1/2011	5/31/2018	Yes	No	No	No	Manufacturing of custom awnings, shade sails, protective covers, cabanas	Greater Maui
Kihei Gardens & Landscaping Co., LLP	ENROLLED	6/1/2011	5/31/2018	No	Yes	No	No	Agricultural production or processing	Greater Maui
Kihei Ice, Inc.	ENROLLED	6/1/2011	5/31/2018	Yes	No	No	No	Manufacturing and Wholesaling of ice, ice systems installation and maintenance services	Greater Maui
Kula Country Farms	ENROLLED	6/1/2011	5/31/2018	No	Yes	No	No	Agricultural production or processing	Greater Maui
Maui Floral, Inc.	ENROLLED	6/1/2011	5/31/2018	No	Yes	No	No	Agricultural production or processing	Greater Maui
Maui Fresh Fish LLC	ENROLLED	6/1/2011	5/31/2018	No	Yes	No	No	Agricultural production or processing	Greater Maui
Maui Kensington, LLC	ENROLLED	6/1/2011	5/31/2018	Yes	Yes	No	No	Manufacturing and wholesaling of skin care products	Greater Maui
Maui Oma Coffee Roasting Co., Inc.	ENROLLED	5/1/2011	4/30/2021	Yes	Yes	No	No	Manufacturing and Wholesaling of Roast Coffee, Tea and Coffee Brewing Equipment	Greater Maui
Maui Soap Company	ENROLLED	3/1/2014	2/28/2021	Yes	No	No	No	Manufacturing handmade soaps	Greater Maui
Noni Maui, LLC	ENROLLED	6/1/2011	5/31/2018	No	Yes	No	No	Agricultural production or processing	Greater Maui
Ocean 4 Hawaii, Inc.	ENROLLED	1/1/2014	12/31/2020	Yes	Yes	No	No	Manufacturing and Wholesaling of customized surfboards, windsurf boards, kite boards and stand up boards	Greater Maui
Pacific Biodiesel, Inc. (Maui)	ENROLLED	2/1/2011	1/31/2018	Yes	Yes	No	No	Manufacturing and Wholesaling biodiesel fuel	Greater Maui
Pacific Produce, Inc.	ENROLLED	6/1/2011	5/31/2018	No	No	No	No	Agricultural production or processing	Greater Maui
Paradise Flower Farms, Inc.	ENROLLED	11/1/2010	10/31/2017	No	Yes	No	No	Agricultural production or processing	Greater Maui
The Aloha Garden of Maui, LLC	ENROLLED	6/1/2011	5/31/2018	No	Yes	No	No	Agricultural production or processing	Greater Maui
Tumbaga Enterprises, LLC	ENROLLED	6/1/2011	5/31/2018	No	Yes	No	No	Agricultural production or processing	Greater Maui
Watanabe Vegetable Processing, LLC	ENROLLED	6/1/2011	5/31/2018	No	Yes	No	No	Agricultural production or processing	Greater Maui
Worldwide Flight Services, Inc. (Maui)	ENROLLED	9/1/2010	8/31/2017	No	No	Yes	No	Aviation or maritime repair or maintenance	Greater Maui
Pacific Biodiesel Logistics, LLC (Maui)	ENROLLED	1/1/2013	12/31/2019	No	Yes	No	No	Wholesaling used cooking oil and trap grease	Greater Maui
Two Chicks In A Hammock, LLC	ENROLLED	6/1/2015	5/31/2022	Yes	Yes	No	No	Wholesaling our chili pepper water to stores across the state, we grow our own peppers	Greater Maui
Atrium Design Works LLC	ENROLLED	8/1/2015	7/31/2022	No	Yes	No	No	Agricultural production or processing	Greater Maui
Maui Innovation Group LLC	ENROLLED	8/1/2015	7/31/2022	No	No	Yes	No	Information technology design and production	Greater Maui
Quantify IP	ENROLLED	8/1/2015	7/31/2022	Yes	No	Yes	No	Information technology design and production	Greater Maui
Valley Isle Seafood LLC	ENROLLED	12/1/2015	11/30/2022	No	No	No	No	Wholesaling Fresh & Frozen Fish and Seafood	Greater Maui

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## MAUI COUNTY ENTERPRISE ZONES AS OF DECEMBER 6, 2019

Business Name	Business			Manufacturing Company	Wholesaling Company	Service Company	N/a	Industry_type	Enterprise zone
	Status	Enroll Date	Exit Date						
The Scope of Things	ENROLLED	2/1/2016	1/31/2023	No	No	Yes	No	Information technology design and production	Greater Maui
Lahaina Brewery	ENROLLED	6/1/2016	5/31/2023	Yes	Yes	No	No	Manufacturing and Wholesaling of beer, Brewery	Greater Maui
Kumu Live and Learn Inc	ENROLLED	8/1/2016	7/31/2023	No	No	Yes	No	Information technology design and production	Greater Maui
Koa IT LLC	ENROLLED	8/1/2016	7/31/2023	No	No	No	Yes	Information technology design and production	Greater Maui
Hawaii Sea Spirits LLC	ENROLLED	4/1/2017	3/31/2024	Yes	No	No	No	Agricultural production or processing	Greater Maui
Fragrant Orchids of Maui	ENROLLED	1/1/2017	12/31/2023	No	Yes	No	No	Agricultural production or processing	Greater Maui
MAUI WINE, LTD	ENROLLED	2/1/2017	1/31/2024	Yes	Yes	No	No	Agricultural production or processing	Greater Maui
British Hawaiian Industries dba Pacific Millworks	ENROLLED	6/1/2017	5/31/2024	Yes	Yes	No	No	Manufacturing cabinets Millwork & Cabinetry Design, Fabrication and install services	Greater Maui
ALOHA DISTRIBUTION, LLC	ENROLLED	9/1/2017	8/31/2024	No	Yes	No	No	Wholesale Distribution	Greater Maui
RIMFIRE IMPORTS, INC.	ENROLLED	11/1/2017	10/31/2024	No	Yes	No	No	Wholesaling GOURMET FOOD	Greater Maui
Natural Resource Data Solutions Inc.	ENROLLED	12/1/2017	11/30/2024	No	No	Yes	No	Information technology design and production	Greater Maui
Kahu 'Ohana Inc.	ENROLLED	1/1/2018	12/31/2024	Yes	Yes	No	No	Manufacturing beverages	Greater Maui
HAWAIIAN CLASSIC PERFUMES, INC	ENROLLED	5/1/2018	4/30/2025	Yes	Yes	No	No	MANUFACTURE OF PERFUME AND PERSONAL CARE PRODUCTS	Greater Maui
Guardian Capital Management Hawaii LLC DBA M	ENROLLED	6/1/2018	5/31/2025	No	No	Yes	No	Certain types of call centers (bill collection, disease management, disaster management, product fulfillment, and/or customer support for computer hardware or software manufacturers	Greater Maui
Akamai Distribution Ltd	ENROLLED	7/1/2018	6/30/2025	Yes	Yes	No	No	Wholesale clothing and gifts, t-shirt design and printing	Greater Maui
Hawaiian breeze Solutions Corp	ENROLLED	4/1/2019	3/31/2026	No	No	Yes	No	Information technology design and production	Greater Maui
Printer Pete Inc.	ENROLLED	12/1/2018	11/30/2025	Yes	No	No	No	Manufacturing printed apparel and accessories (T-shirts, hats, mugs, rice paper)	Greater Maui
Maui Garden Designs LLC	ENROLLED	9/1/2019	8/31/2026	No	Yes	No	No	Agricultural production or processing	Greater Maui
Sensei Holdings, Inc.	ENROLLED	7/1/2018	6/30/2025	Yes	No	No	No	Agricultural production or processing	Lanai
Kealopiko Inc	ENROLLED	11/1/2015	10/31/2022	Yes	Yes	No	No	Manufacturing and wholesaling of apparel	Molokai
Cowboy Built, Inc., dba Maui Energy Company	ENROLLED	6/1/2011	5/31/2018	No	No	No	Yes	Wind energy production	West Maui
Garden of Eden Arboretum LLC	ENROLLED	6/1/2010	5/31/2020	No	Yes	No	No	Agricultural production or processing	West Maui
Maui Marble and Granite, Inc.	ENROLLED	2/1/2011	1/1/2021	Yes	Yes	No	No	Manufacturing and Wholesaling of stone countertops, customized table tops, fireplace surrounds, stair treads, thresholds and custom sinks.	West Maui
Maui Seafoods, LLC	ENROLLED	1/1/2011	12/31/2017	No	Yes	No	No	Wholesaling distribution and processing of seafood	West Maui
Pacific Biotech, LLC	ENROLLED		5/31/2018	No	No	Yes	No	Biotechnology research, development, production, or sales	West Maui
Air Repair, LLC	GRADUATED	6/1/2011	5/31/2018	No	No	Yes	No	Aviation or maritime repair or maintenance	Greater Maui
Aloha Glass Recycling, Inc.	GRADUATED	7/1/2006	6/30/2016	Yes	No	No	No	Manufacturing processed recycled glass and deposit container redemption services	Greater Maui
Araki-Regan & Associates	GRADUATED	4/1/2011	3/31/2018	No	No	Yes	No	Certain types of call centers (bill collection, disease management, disaster management, product fulfillment, and/or customer support for computer hardware or software manufacturers	Greater Maui
Aumakua Holdings Inc. dba Maui Brewing Comp	GRADUATED	10/1/2006	9/30/2013	Yes	Yes	No	No	Manufacturing and Wholesaling of ales and lager beer	Greater Maui
Cleanway, Inc.	GRADUATED		9/30/2015	No	Yes	No	No	brewed with local ingredients	Greater Maui
Eskimo Candy Maui, Inc.	GRADUATED	6/1/2011	5/31/2018	No	Yes	No	No	Other	Greater Maui
Fresh Island Fish Company, Inc.-Maui	GRADUATED	10/1/2010	9/30/2017	No	Yes	No	No	Wholesaling of fish, seafood, meat and chicken	Greater Maui
Lavender Farm dba Alii Kula Lavender	GRADUATED		9/30/2013	No	Yes	No	No	Wholesaling of Fish and Seafood	Greater Maui
				No	Yes	No	No	Agricultural production or processing	Greater Maui

**MAUI COUNTY ENTERPRISE ZONES AS OF DECEMBER 6, 2019**

<b>Business Name</b>	<b>Business Status</b>	<b>Enroll Date</b>	<b>Exit Date</b>	<b>Manufacturing Company</b>	<b>Wholesaling Company</b>	<b>Service Company</b>	<b>N/a</b>	<b>Industry_type</b>	<b>Enterprise zone</b>
Monsanto Company & Subsidiaries (Maui County)	GRADUATED		7/31/2016	No	No	Yes	No	Biotechnology research, development, production, or sales	Greater Maui
Tropic Fish Maui, LLC	GRADUATED	6/1/2011	5/31/2018	No	Yes	No	No	Wholesaling distribution of seafood	Greater Maui
Lanai Oil Company, Inc.	GRADUATED	5/1/2010	4/30/2017	No	Yes	No	No	Wholesaling sales and delivery of fuel and lubricant	Lanai
								Certain types of call centers (bill collection, disease management, disaster management, product fulfillment, and/or customer support for computer hardware or software manufacturers)	
Credit Associates of Maui, Ltd (Maui)	GRADUATED		12/31/2013	No	No	Yes	No	software manufacturers	West Maui
Hawaii Stone & Tile, Inc.	GRADUATED		3/31/2014	No	Yes	No	No	Other	West Maui
Hawaiian Herbal Blessings, Inc.	GRADUATED		9/30/2013	No	Yes	No	No	Agricultural production or processing	West Maui
Koolau Aviation Services, Inc. (Maui)	GRADUATED	1/1/2011	12/31/2017	No	No	Yes	No	Aviation or maritime repair or maintenance	West Maui
Maui Alliance	GRADUATED		12/31/2015	No	No	Yes	No	Information technology design and production	West Maui
TC Kokua, LLC	GRADUATED	3/1/2011	2/28/2018	No	No	Yes	No	Telecommunication switching and delivery	West Maui
The Madden Corporation (Maui)	GRADUATED		12/31/2014	No	Yes	No	No	Other	West Maui