



**DEPARTMENT OF BUSINESS,  
ECONOMIC DEVELOPMENT & TOURISM**

KA 'OIHANA HO'OMOHALA PĀ'OIHANA, 'IMI WAIWAI  
A HO'OMĀKA'IKA'I

**BUSINESS DEVELOPMENT AND SUPPORT DIVISION**

**JOSH GREEN, M.D.**  
GOVERNOR

**SYLVIA LUKE**  
LT. GOVERNOR

**JAMES KUNANE TOKIOKA**  
DIRECTOR

**DANE K. WICKER**  
DEPUTY DIRECTOR

**DENNIS T. LING**  
ADMINISTRATOR

No. 1 Capitol District Building, 250 South Hotel Street, 5th Floor, Honolulu, Hawai'i 96813  
Mailing Address: P.O. Box 2359, Honolulu, Hawai'i 96804  
Web site: [dbedt.Hawaii.gov](http://dbedt.Hawaii.gov)

Telephone: (808) 586-2355  
Fax: (808) 586-2377

October 28, 2025

County Council, County of Maui  
Budget, Finance, and Economic Development Committee  
200 S. High Street  
Wailuku, HI 96793

Dear Committee Chair Sugimura and Members,

**SUBJECT: RESOLUTIONS 25-193 AND 25-194, DESIGNATION OF  
ENTERPRISE ZONES ON THE ISLAND OF MAUI**

Thank you for the opportunity of participating in the Budget, Finance, and Economic Development Committee's discussion on October 21, 2025, regarding the Hawai'i Enterprise Zones (EZ) Partnership Program and Resolutions 25-193 and 25-194.

Per your request, please find data accompanying this letter from the last seven years (2017-2023) representing Maui County's Enterprise Zone Program participants.

Program Data Overview:

The data provided represents self-reported data by enrolled companies:

- Full Time Employees (FTEs): reported at program enrollment and for each subsequent reporting year.
- Total Gross Revenues: limited to annually reported revenues generated within the County's Enterprise Zone and subject to the 0.5% GET rate.
- Capital investment totals are not reported.
- The most recent data available is from 2023.
  - Companies enrolled in the EZ Program are currently submitting 2024 reports in alignment with their individual tax years. This process will continue through the end of 2025.
- On average, approximately 35% of participating companies submit an End Of Year Report containing employment and revenue data.

Program Participation and Retention:

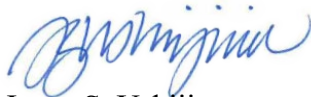
In response to the Committee's question regarding companies that end participation before completing their seven-year term:

- Early terminations are rare.
- In the few cases where companies have withdrawn, this has occurred when they:
  - Did not meet the first-year hiring requirement (increasing their FTEs by 10%) and
  - Have not yet claimed any program benefits
- Companies remain eligible for benefits in subsequent years until they graduate from the program, even if they do not meet annual program requirements.
- There are no penalties for remaining enrolled in the program.

Please let me know if you would like any additional information or clarification.

We appreciate the Maui County Council's continued interest and support of the Hawai'i Enterprise Zones Partnership Program.

Respectfully,



Jason S. Ushijima  
Branch Chief, Business Support Branch  
Business Development and Support Division  
Department of Business, Economic Development & Tourism

CC: Mr. James Tokioka, Director, Department of Business, Economic Development & Tourism, State of Hawai'i  
Mr. Dennis Ling, Administrator, Business Development and Support Division, Department of Business, Economic Development & Tourism, State of Hawai'i  
Ms. Jade Rojas-Letisi, Director of Economic Development, Office of the Mayor, County of Maui

Maui County - Enterprise Zones 2017

Business Name	Initial Jobs	Reported Jobs 2017	Reported Revenue 2017	Graduation Date	Industry	County	Enterprise Zone
Air Repair, LLC	25	51	\$ 43,944,110	05/31/2018	Aviation or maritime repair or maintenance	Maui County	Greater Maui
ALOHA DISTRIBUTION, LLC	1	1	\$ 8,732	08/31/2024	Wholesale Distribution	Maui County	Greater Maui
Araki-Regan & Associates	9	10	\$ 398,712	03/31/2018	Certain types of call centers (bill collection, d	Maui County	Greater Maui
British Hawaiian Industries dba Pacific	8	9	\$ 1,197,100	05/31/2027	Manufacturing cabinets Millwork & Cabinetr	Maui County	Greater Maui
Eskimo Candy Maui, Inc.	17	20	\$ 13,401,419	05/31/2018	Wholesaling of fish, seafood, meat and chick	Maui County	Greater Maui
Fragrant Orchids of Maui	2	3	\$ 567,293	12/31/2023	Agricultural production or processing	Maui County	Greater Maui
Garden of Eden Arboretum LLC	1	12	\$ 1,175,867	05/31/2020	Agricultural production or processing	Maui County	West Maui
Howard's Nurseries, Inc.	8	8	\$ 1,529,660	08/31/2019	Agricultural production or processing	Maui County	Greater Maui
Koolau Aviation Services, Inc. (Maui)	10	13	\$ 1,076,668	12/31/2017	Aviation or maritime repair or maintenance	Maui County	West Maui
Maui Cattle Company, LLC	13	10	\$ 2,377,769	05/31/2021	Agricultural production or processing	Maui County	East Maui
Maui Floral, Inc.	14	37	\$ 2,295,934	5/31/2018	Agricultural production or processing	Maui County	Greater Maui
Maui Innovation Group LLC	4	5	\$ 414,000	07/31/2022	Information technology design and producti	Maui County	Greater Maui
Maui Marble and Granite, Inc.	4	6	\$ 252,463	01/31/2021	Manufacturing and Wholesaling of stone co.	Maui County	West Maui
Maui Oma Coffee Roasting Co., Inc.	5	7	\$ 1,408,869	04/30/2021	Manufacturing and Wholesaling of Roast Cof	Maui County	Greater Maui
Maui Seafoods, LLC	16	12	\$ 5,172,813	12/31/2017	Wholesaling distribution and processing of s	Maui County	West Maui
MAUI WINE, LTD	20	20	\$ 818,509	01/31/2024	Agricultural production or processing	Maui County	Greater Maui
Natural Resource Data Solutions Inc.	1	2	\$ 45,090	11/30/2024	Information technology design and producti	Maui County	Greater Maui
Ocean 4 Hawaii, Inc.	1	7	\$ 1,233,289	12/31/2020	Manufacturing and Wholesaling of customiz	Maui County	Greater Maui
Pacific Biodiesel Logistics, LLC (Maui)	4	13	\$ 1,252,288	12/31/2019	Wholesaling used cooking oil and trap greas	Maui County	Greater Maui
Pacific Produce, Inc.	10	22	\$ 2,557,730	05/31/2021	Agricultural production or processing	Maui County	Greater Maui
Quantify IP	8	9	\$ 1,378,934	07/31/2022	Information technology design and producti	Maui County	Greater Maui
TC Kokua, LLC	4	14	\$ 400,000	02/28/2018	Telecommunication switching and delivery	Maui County	West Maui

Reported Jobs Created/Sustained	291
Reported Revenue	\$ 82,907,250

Maui County - Enterprise Zones 2018

Business Name	Initial Jobs	Reported Jobs 2018	Reported Revenue 2018	Graduation Date	Industry	County	Enterprise Zone
Air Repair, LLC	25	62	\$ 23,761,260	05/31/2018	Aviation or maritime repair or maintenance	Maui County	Greater Maui
Akamai Distribution Ltd	4	5	\$ 417,706	06/30/2025	Wholesale clothing and gifts, t-shirt design a	Maui County	Greater Maui
ALOHA DISTRIBUTION, LLC	1	1	\$ -	08/31/2024	Wholesale Distribution	Maui County	Greater Maui
Araki-Regan & Associates	9	9	\$ -	03/31/2018	Certain types of call centers (bill collection, d	Maui County	Greater Maui
British Hawaiian Industries dba Pacific	8	12	\$ 2,658,499	05/31/2027	Manufacturing cabinets Millwork & Cabinetr	Maui County	Greater Maui
Eskimo Candy Maui, Inc.	17	20	\$ 6,042,227	05/31/2018	Wholesaling of fish, seafood, meat and chick	Maui County	Greater Maui
Fragrant Orchids of Maui	2	3	\$ -	12/31/2023	Agricultural production or processing	Maui County	Greater Maui
Garden of Eden Arboretum LLC	1	15	\$ 1,310,939	05/31/2020	Agricultural production or processing	Maui County	West Maui
Guardian Capital Management Hawaii	3	4	\$ 75,293	05/31/2025	Certain types of call centers (bill collection, d	Maui County	Greater Maui
Howard's Nurseries, Inc.	8	10	\$ 1,408,812	08/31/2019	Agricultural production or processing	Maui County	Greater Maui
Kealopiko, Inc.	3	8	\$ 388,376	10/31/2025	Manufacturing and wholesaling of apparel	Maui County	Molokai
Maui Cattle Company, LLC	13	12	\$ 2,633,786	05/31/2021	Agricultural production or processing	Maui County	East Maui
Maui Floral, Inc.	14	33	\$ 2,247,904	5/31/2018	Agricultural production or processing	Maui County	Greater Maui
Maui Innovation Group LLC	4	10	\$ 720,000	07/31/2022	Information technology design and productio	Maui County	Greater Maui
Maui Marble and Granite, Inc.	4	6	\$ 648,864	01/31/2021	Manufacturing and Wholesaling of stone co	Maui County	West Maui
Maui Oma Coffee Roasting Co., Inc.	5	7	\$ 1,602,652	04/30/2021	Manufacturing and Wholesaling of Roast Cof	Maui County	Greater Maui
MAUI WINE, LTD	20	25	\$ 4,634,263	01/31/2024	Agricultural production or processing	Maui County	Greater Maui
Natural Resource Data Solutions Inc.	1	2	\$ 211,629	11/30/2024	Information technology design and productio	Maui County	Greater Maui
Ocean 4 Hawaii, Inc.	1	7	\$ 436,450	12/31/2020	Manufacturing and Wholesaling of customiz	Maui County	Greater Maui
Pacific Biodiesel Logistics, LLC (Maui)	4	13	\$ 1,190,824	12/31/2019	Wholesaling used cooking oil and trap grease	Maui County	Greater Maui
Pacific Produce, Inc.	10	21	\$ 2,360,644	05/31/2021	Agricultural production or processing	Maui County	Greater Maui
TC Kokua, LLC	4	10	\$ 402,000	02/28/2018	Telecommunication switching and delivery	Maui County	West Maui

Reported Jobs Created/Sustained	295
Reported Revenue	\$ 53,152,128

Maui County - Enterprise Zones 2019

Business Name	Initial Jobs	Reported Jobs 2019	Reported Revenue 2019	Graduation Date	Industry	County	Enterprise Zone
British Hawaiian Industries dba Pacific	8	17	\$ 2,599,965.95	05/31/2027	Manufacturing cabinets Millwork & Cabinetry	Maui County	Greater Maui
Fragrant Orchids of Maui	2	2	\$ 625,332.55	12/31/2023	Agricultural production or processing	Maui County	Greater Maui
Garden of Eden Arboretum LLC	1	18	\$ 1,848,151.00	05/31/2020	Agricultural production or processing	Maui County	West Maui
Guardian Capital Management Hawaii	3	4	\$ 255,697.03	05/31/2025	Certain types of call centers (bill collection, d	Maui County	Greater Maui
Hawaiian breeze Solutions Corp	5	6	\$ 1,550,982.00	03/31/2026	Information technology design and producti	Maui County	Greater Maui
Howard's Nurseries, Inc.	8	11	\$ 3,272,317.00	08/31/2019	Agricultural production or processing	Maui County	Greater Maui
Maui Cattle Company, LLC	13	13	\$ -	05/31/2021	Agricultural production or processing	Maui County	East Maui
Maui Garden Designs LLC	2	4	\$ 144,982.00	08/31/2026	Agricultural production or processing	Maui County	Greater Maui
Maui Innovation Group LLC	4	3	\$ -	07/31/2022	Information technology design and producti	Maui County	Greater Maui
Maui Marble and Granite, Inc.	4	6	\$ 575,690.52	01/31/2021	Manufacturing and Wholesaling of stone co	Maui County	West Maui
Maui Oma Coffee Roasting Co., Inc.	5	7	\$ 1,663,427.23	04/30/2021	Manufacturing and Wholesaling of Roast Cof	Maui County	Greater Maui
MAUI WINE, LTD	20	25	\$ 889,006.00	01/31/2024	Agricultural production or processing	Maui County	Greater Maui
Natural Resource Data Solutions Inc.	1	2	\$ 322,234.29	11/30/2024	Information technology design and producti	Maui County	Greater Maui
Ocean 4 Hawaii, Inc.	1	7	\$ -	12/31/2020	Manufacturing and Wholesaling of customiz	Maui County	Greater Maui
Pacific Biodiesel Logistics, LLC (Maui)	4	9	\$ 1,311,437.00	12/31/2019	Wholesaling used cooking oil and trap greas	Maui County	Greater Maui
Pacific Produce, Inc.	10	21	\$ 2,552,043.00	05/31/2021	Agricultural production or processing	Maui County	Greater Maui
Reported Jobs Created/Sustained		155					
Reported Revenue			\$ 17,611,266				

Maui County - Enterprise Zones      2020

Business Name	Initial Jobs	Reported Jobs 2020	Reported Revenue 2020	Graduation Date	Industry	County	Enterprise Zone
British Hawaiian Industries dba Pacific	8	23	\$ 2,492,938	05/31/2027	Manufacturing cabinets Millwork & Cabinetr	Maui County	Greater Maui
Fragrant Orchids of Maui	2	0	\$ -	12/31/2023	Agricultural production or processing	Maui County	Greater Maui
Guardian Capital Management Hawaii	3	4	\$ 184,227	05/31/2025	Certain types of call centers (bill collection, d	Maui County	Greater Maui
Hawaiian breeze Solutions Corp	5	7	\$ 2,258,665	03/31/2026	Information technology design and producti	Maui County	Greater Maui
Maui Marble and Granite, Inc.	4	6	\$ 414,671	01/31/2021	Manufacturing and Wholesaling of stone col	Maui County	West Maui
Maui Oma Coffee Roasting Co., Inc.	5	7	\$ 868,054	04/30/2021	Manufacturing and Wholesaling of Roast Cof	Maui County	Greater Maui
Natural Resource Data Solutions Inc.	1	2	\$ 386,310	11/30/2024	Information technology design and producti	Maui County	Greater Maui
Pacific Produce, Inc.	10	20	\$ 2,140,155	05/31/2021	Agricultural production or processing	Maui County	Greater Maui
<b>Reported Jobs Created/Sustained</b>		<b>69</b>					
<b>Reported Revenue</b>			<b>\$ 8,745,019</b>				

Maui County - Enterprise Zones      2021

Business Name	Initial Jobs	Reported Jobs 2021	Reported Revenue 2021	Graduation Date	Industry	County	Enterprise Zone
British Hawaiian Industries dba Pacific	8	24	\$ 2,724,755	05/31/2027	Manufacturing cabinets Millwork & Cabinetry	Maui County	Greater Maui
Guardian Capital Management Hawaii I	3	4	\$ 271,291	05/31/2025	Certain types of call centers (bill collection, di	Maui County	Greater Maui
Hawaiian breeze Solutions Corp	5	8	\$ 2,580,852	03/31/2026	Information technology design and productior	Maui County	Greater Maui
Maui Marble and Granite, Inc.	4	6	\$ 20,994	01/31/2021	Manufacturing and Wholesaling of stone coun	Maui County	West Maui
Maui Oma Coffee Roasting Co., Inc.	5	6	\$ 418,867	04/30/2021	Manufacturing and Wholesaling of Roast Coff	Maui County	Greater Maui
Natural Resource Data Solutions Inc.	1	3	\$ 403,221	11/30/2024	Information technology design and productior	Maui County	Greater Maui
Pacific Produce, Inc.	10	18	\$ 2,456,765	05/31/2021	Agricultural production or processing	Maui County	Greater Maui
Whispering Winds Bamboo Cooperative	3	3	\$ 156,657	12/31/2027	Agricultural production or processing	Maui County	Greater Maui
<b>Reported Jobs Created/Sustained</b>		<b>72</b>					
<b>Reported Revenue</b>			<b>\$ 9,033,401</b>				

Maui County - Enterprise Zones      2022

Business Name	Initial Jobs	Reported Jobs 2022	Reported Revenue 2022	Graduation Date	Industry	County	Enterprise Zone
British Hawaiian Industries dba Pacific	8	25	\$ 3,718,290	05/31/2027	Manufacturing cabinets Millwork & Cabinetry	Maui County	Greater Maui
Guardian Capital Management Hawaii I	3	4	\$ 178,974	05/31/2025	Certain types of call centers (bill collection, di	Maui County	Greater Maui
Hawaiian breeze Solutions Corp	5	9	\$ 2,676,830	03/31/2026	Information technology design and productio	Maui County	Greater Maui
Keatopiko, Inc.	3	8	\$ 198,709	10/31/2025	Manufacturing and wholesaling of apparel	Maui County	Molokai
Natural Resource Data Solutions Inc.	1	4	\$ 383,515	11/30/2024	Information technology design and productio	Maui County	Greater Maui
Whispering Winds Bamboo Cooperative	3	2	\$ 442,867	12/31/2027	Agricultural production or processing	Maui County	Greater Maui
Reported Jobs Created/Sustained		52					
Reported Revenue			\$ 7,599,185				



Maui County - Enterprise Zones      2023

Business Name	Initial Jobs	Reported Jobs 2023	Reported Revenue 2023	Graduation Date	Industry	County	Enterprise Zone
British Hawaiian Industries dba Pacific	8	28	\$ 3,578,718	05/31/2027	Manufacturing cabinets Millwork & Cabinetry	Maui County	Greater Maui
Guardian Capital Management Hawaii I	3	4	\$ 404,988	05/31/2025	Certain types of call centers (bill collection, di	Maui County	Greater Maui
Hawaiian breeze Solutions Corp	5	9	\$ 3,016,886	03/31/2026	Information technology design and productior	Maui County	Greater Maui
Keatopiko, Inc.	3	12	\$ 371,275	10/31/2025	Manufacturing and wholesaling of apparel	Maui County	Molokai
Natural Resource Data Solutions Inc.	1	6	\$ 986,276	11/30/2024	Information technology design and productior	Maui County	Greater Maui
Whispering Winds Bamboo Cooperative	3	2	\$ 476,617	12/31/2027	Agricultural production or processing	Maui County	Greater Maui
Reported Jobs Created/Sustained		61					
Reported Revenue			\$ 8,834,760				

## BFED Committee

---

**From:** Ushijima, Jason S <jason.s.ushijima@hawaii.gov>  
**Sent:** Tuesday, October 28, 2025 2:31 PM  
**To:** BFED Committee  
**Cc:** Tokioka, James; Ling, Dennis T; Jade.P.Rojas-Letisi@co.maui.hi.us  
**Subject:** RE: RESOLUTIONS 25-193 AND 25-194, DESIGNATION OF ENTERPRISE ZONES ON THE ISLAND OF MAUI (BFED 11)  
**Attachments:** Hawaii EZ Program Data - Maui County Participants Jobs and Revenue 2017-2023.xlsx; DBEDT Letter - Maui County Council BFED RE Enterprise Zones Resolutions 25-193 and 25-194 10.28.2025.pdf

Aloha Committee Chair Sugimura and Members,

Thank you for the opportunity of participating in the Budget, Finance, and Economic Development Committee's discussion on October 21, 2025, regarding the Hawai'i Enterprise Zones (EZ) Partnership Program and Resolutions 25-193 and 25-194.

Per your request, please find a letter and spread sheet attached to this email that addresses the questions posed in your letter dated October 21, 2025.

If I can provide you with any additional information or clarification, please let me know.

Mahalo,  
Jason

Jason Ushijima  
Branch Chief, Business Support Branch  
Business Development and Support Division  
State of Hawaii, Dept. of Business, Economic Development & Tourism  
Phone: (808) 460-7835 Fax: (808) 586-2589  
[jason.s.ushijima@hawaii.gov](mailto:jason.s.ushijima@hawaii.gov)  
<https://invest.hawaii.gov/>

---

**From:** BFED Committee <BFED.Committee@mauicounty.us>  
**Sent:** Wednesday, October 22, 2025 4:47 PM  
**To:** Ushijima, Jason S <jason.s.ushijima@hawaii.gov>  
**Cc:** Tokioka, James <james.tokioka@hawaii.gov>  
**Subject:** [EXTERNAL] RESOLUTIONS 25-193 AND 25-194, DESIGNATION OF ENTERPRISE ZONES ON THE ISLAND OF MAUI (BFED 11)