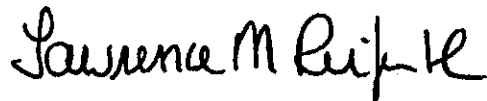


CONCURRING OPINION OF REIFURTH, J.

I concur in the holding and analysis in this case with a single exception that does not affect the judgment. I write separately to emphasize my belief that "[b]ecause we hold that the language of the statute is plain and unambiguous," it is unnecessary for us to consider the legislative history surrounding the domestic exemption. See Slip. Op. at 8; Haw. Rev. Stat. § 1-15(2) (2009) ("*Where the words of a law are ambiguous: . . . . The reason and spirit of the law, and the cause which induced the legislature to enact it, may be considered to discover its true meaning.*" (emphasis added.)) Furthermore, because it is our role to determine the meaning of the statutory text, we do not determine, divine, or even consider "legislative intent" when the text's meaning is otherwise clear. See Oliver Wendell Holmes, *The Theory of Legal Interpretation*, 12 Harv. L. Rev. 417, 419 (1899) ("We do not inquire what the legislature meant; we ask only what the statute means.").



Associate Judge