

# TAX FOUNDATION

O F H A W A I I

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December 8, 2016  
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Re: **Existing Interstate Tax Studies**

Ladies and Gentlemen:

In response to an agenda item for the Commission's upcoming meeting on December 13, 2016, which called for "Public Comments on Hawaii Tax Structure," I am submitting information on existing interstate studies for the Commission's information.

The studies, reproduced in electronic form on the attached CD, are:

- Tax Foundation, *2017 State Business Tax Climate Index* (2016).
- Tax Foundation, *State-Local Tax Burden Rankings: FY 2012* (2016).
- ALEC, *Rich States, Poor States* (9th ed. 2016).
- ALEC, *Unaccountable and Unaffordable 2016: Unfunded Pension Liabilities Near \$5.6 Trillion* (2016).

The Tax Foundation of Hawaii does not endorse any particular study, including these, and is not endorsing any political ideology with which any of the sponsoring organizations are or may be identified. We are providing these studies in the hope that the Commission may be informed of some of the work now being done by interested educational organizations around the country.

Very truly yours,



Thomas Yamachika  
President

Encl: CD