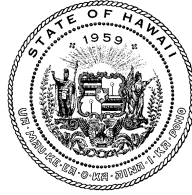


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TAX REVIEW COMMISSION

STATE OF HAWAII
C/O RULES OFFICE
830 PUNCHBOWL STREET, ROOM 219
HONOLULU, HAWAII 96813

October 4, 2017

The Honorable Douglas Chin
State of Hawaii Attorney General
Department of the Attorney General
425 Queen Street
Honolulu, HI 96813

Dear Mr. Chin,

The Hawaii Tax Review Commission held a meeting on October 3, 2017. As part of the meeting, we received written correspondence from the Tax Foundation of Hawaii dated September 30, 2017 (copy enclosed). The first page of the letter specifies that “we believe that consideration of revenue adequacy, which PFM Group has identified as a necessary component of this area, is beyond the scope of the Commission’s mandate as expressed in the Hawaii Constitution and in HRS chapter 232E. Budgeting decisions are the province of the Hawaii Legislature, which takes the fiscal request of the Executive and Judiciary branches of government and aligns them with available resources as forecasted by the Council of Revenues.”

The Hawaii Tax Review Commission requests a written opinion of the Hawaii Attorney General as to whether consideration of tax and revenue adequacy exceeds the Hawaii Tax Review Commission’s scope of authority under the Hawaii Constitution, and in HRS chapter 232E, and/or any other relevant authority.

Very Truly Yours,

Colleen Takamura
Chair, Hawaii Tax Review Commission