

2015-2017 TAX REVIEW COMMISSION MEETING

DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS
CONFERENCE ROOMS 310-313
830 PUNCHBOWL STREET, HONOLULU, HAWAII 96813

MONDAY, MARCH 6, 2017
1:00 P.M. – 2:30 P.M.

AGENDA

- I. CALL TO ORDER
- II. APPROVE MINUTES FROM JANUARY 23, 2016
- III. PRESENTATION BY PFM GROUP CONSULTING LLC ON PROGRESS REPORT ON STUDIES OF HAWAII'S TAX SYSTEM, SPECIFICALLY ON THE FOLLOWING TOPICS:
 - a. A study showing who bears the burden of Hawaii's taxes. The study would show the incidence of the taxes imposed by the State and by the counties by income class, and the portion of each tax that is exported to nonresidents.
 - b. A study showing ways to reform Hawaii's taxes to make them less regressive. Solutions might include reducing reliance on more regressive taxes in favor of taxes that are more progressive, or making the individual income tax more progressive. The reform can be designed to raise tax revenue, or to be revenue neutral.
 - c. A study on the best ways to generate more revenue through new and existing sources, and through improved compliance with Hawaii's tax laws. The study should consider, at least broadly, how much revenue will be needed to maintain the current level of government services (tax adequacy), including unfunded or underfunded liabilities for pension and health care benefits for retired state workers.
- IV. QUESTIONS AND ANSWERS FOR THE PFM GROUP CONSULTING LLC ON STUDIES OF HAWAII'S TAX SYSTEM
- V. DISCUSSION AND ACTION ON DOTAX ASSISTANCE AND POTENTIAL ADDITIONAL STUDIES BY THE COMMISSION
- VI. DISCUSSION AND ACTION ON INTERIM REPORT TO THE 2017 LEGISLATURE
- VII. WRITTEN COMMENTS ON HAWAII TAX STRUCTURE

VIII. NEXT MEETING

IX. ADJOURNMENT

NOTES:

1. Written comments should be submitted 48 hours in advance or bring ten (10) copies to the meeting.
2. Persons with disabilities who need accommodations should call the Rules Office at (808) 587-1530, no later than three (3) business days before the meeting.