

## **TAX REVIEW COMMISSION**

**MINUTES FOR THE FOURTEENTH MEETING OF THE  
TAX REVIEW COMMISSION  
HELD AT 830 PUNCHBOWL STREET  
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS ROOM 310-313  
IN THE CITY AND COUNTY OF HONOLULU  
STATE OF HAWAII, ON THURSDAY, AUGUST 10, 2017 AT 1:30 PM**

The Commissioners of the Tax Review Commission (TRC) met at the Department of Labor & Industrial Relations Conference Rooms in the City and County of Honolulu, State of Hawaii, on Thursday, August 10, 2017.

**Members Present:** Colleen Takamura, Chair  
Vaughn Cook, Vice-Chair  
John Knox  
Nalani Kaina  
Billy Pieper  
Dawn Lippert  
Raymond Blouin

**Members Absent:** None

**Staff:** Seth Colby, Titin Sakata and Noe Kaawa

**Others:** Randall Nishiyama, Department of the Attorney General  
Randy Bauer, PFM Group Consulting LLC  
Donald Rousslang, Department of Taxation  
Jonathan White, Department of Taxation  
Sean Hao, Office of the Auditor  
Megan Johnson, Office of the Auditor  
Peter Fritz  
Sam Lee, CAN

### **CALL TO ORDER:**

Chair Takamura called the meeting to order at 1:33 pm.

### **APPROVAL OF MINUTES:**

Chair Takamura said the first item on the agenda was the approval of the minutes from July 6, 2017. She asked if there was any motion to amend or approve the minutes.

Commissioner Pieper moved the motion to approve the minutes from the July 6, 2017 meeting and Commissioner Blouin seconded the motion. The motion carried unanimously.

**DOTAX PRESENTATION ON TRANSIENT ACCOMMODATIONS TAX AND PROPERTY TAX:**

Transient Accommodations Tax and Property Tax presentation by Dr. Seth Colby, DoTAX

[https://tax.hawaii.gov/stats/a9\\_2trc](https://tax.hawaii.gov/stats/a9_2trc)

**DOTAX PRESENTATION ON ELIMINATING INCOME TAXES FOR THE POOR:**

Eliminating Income Taxes for the Poor presentation by Titin Sakata, DoTAX

[https://tax.hawaii.gov/stats/a9\\_2trc](https://tax.hawaii.gov/stats/a9_2trc)

**DOTAX PRESENTATION ON THE PRINCIPLES OF SOUND TAX POLICY:**

Chair Takamura said the presentation on the Principles of Sound Tax Policy was deferred to another meeting.

**DISCUSSION AND ACTION REGARDING APPROVAL FOR PFM CONTRACT MODIFICATIONS AND ADDITIONAL FUNDS TO EXPAND THEIR STUDY TO INCLUDE ANNUAL REQUIRED CONTRIBUTIONS FOR EMPLOYEES' RETIREMENT SYSTEM:**

(TO BE ADDED)

**DISCUSSION AND ACTION REGARDING APPROVAL OF A BUDGET FOR THE REPORT WRITER FOR THE TAX REVIEW COMMISSION:**

(TO BE ADDED)

**DISCUSSION AND ACTION REGARDING APPROVAL FOR TRAVEL EXPENSES OF TAX REVIEW COMMISSION MEMBERS ON RELATED TAX REVIEW COMMISSION BUSINESS:**

Chair Takamura said since the TRC had no quorum, the discussion for approval of travel expenses of TRC members related to TRC business would be deferred to the next meeting.

**DISCUSSION AND ACTION ON THE OUTLINE FOR THE DRAFT REPORT OF THE TAX REVIEW COMMISSION:**

**WRITTEN COMMENTS ON HAWAII'S TAX STRUCTURE OR ITEMS LISTED ON THE AGENDA:**

There were no written comments to the TRC.

**PUBLIC COMMENTS ON HAWAII'S TAX STRUCTURE OR ITEMS LISTED ON THE AGENDA:**

There were no public comments to the TRC.

**NEXT MEETING:**

The next meeting was scheduled for Tuesday, September 12, 2017 at 1:00 PM.

**ADJOURNMENT:**

The meeting was adjourned at 3:40 PM.