

TAX REVIEW COMMISSION

MINUTES FOR THE SIXTEENTH 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 TUESDAY, OCTOBER 3, 2017 AT 1:00 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 October 3, 2017.

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

Members Absent: Dawn Lippert

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
Wayne Yoshioka, KHPR
Tom Yamachika, Tax Foundation of Hawaii
Dane Wicker, State Senate Ways & Means
Robert Nishimoto, State Senate Ways & Means
Erin Conner, State Senate Ways & Means
Janos Palko, State Senate Ways & Means
Katarina Ruiz, CAN
Peter Fritz

CALL TO ORDER:

Chair Takamura called the meeting to order at 1:00 pm.

Chair Takamura said she was taking the meeting out of order and began with the presentation on the Principles of Sound Tax Policy by Dr. Rousslang.

PRESENTATION ON THE PRINCIPLES OF SOUND TAX POLICY BY DOTAX:

Principles of Sound Tax Policy presentation by Dr. Don Rousslang

https://tax.hawaii.gov/stats/a9_2trc

(TO BE ADDED)

APPROVAL OF MINUTES:

Chair Takamura said the next order of business was the approval of the minutes from the August 10, 2017. She asked if there was any motion to amend or approve the minutes.

Commissioner Blouin moved the motion to approve the minutes from August 10, 2017 and Commissioner Pieper seconded the motion. The motion carried unanimously.

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

(TO BE ADDED)

DISCUSSION AND ACTION ON THE FINAL REPORT FROM THE PFM GROUP ON STUDIES OF HAWAII'S TAX SYSTEM:

(TO BE ADDED)

DISCUSSION AND ACTION ON THE ADDITIONAL STUDY TO BE DONE BY THE PFM GROUP REGARDING TAX BURDEN:

(TO BE ADDED)

DISCUSSION AND APPROPRIATE ACTION RELATING TO THE TAX REVIEW COMMISSION'S REPORT AND ITS EVALUATION OF THE STATE'S TAX STRUCTURE AND RECOMMENDATION ON TAX REVENUES AND POLICY:

(TO BE ADDED)

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

Chair Takamura said the TRC received a letter from Tom Yamachika of the Tax Foundation of Hawaii with comments on the draft report by the PFM Group Consulting LLC.

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

Mr. Yamachika said

(TO BE ADDED)

NEXT MEETING:

The next meeting was scheduled for Tuesday, October 24, 2017 at 1:00 PM.

TRC tentatively scheduled meetings for: Wednesday, November 8, 2017 at 1:00 PM
Monday, December 11, 2017 at 1:00 PM

ADJOURNMENT:

The meeting was adjourned at 2:40 PM.