

TAX REVIEW COMMISSION

MINUTES FOR THE SEVENTEENTH 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 24, 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 24, 2017.

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

Members Absent: Dawn Lippert

Staff: Titin Sakata and Noe Kaawa

Others: Randall Nishiyama, Department of the Attorney General
Randy Bauer, PFM Group Consulting LLC
Donald Rousslang, Department of Taxation
Madelaina Lai, Department of Taxation
Megan Johnson, Office of the Auditor
Daniel Grebence, Tax Foundation of Hawaii
Madison DeLuca, Hawaii Appleseed
Katarina Ruiz, CAN
Peter Fritz

CALL TO ORDER:

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

APPROVAL OF MINUTES:

Chair Takamura said the first order of business was the approval of the minutes from the September 12, 2017. She asked if there was any motion to amend or approve the minutes.

Commissioner Pieper moved the motion to approve the minutes from September 12, 2017 and Commissioner Blouin seconded the motion. The motion carried unanimously.

DISCUSSION AND APPROPRIATE ACTION RELATING TO THE RESPONSE FROM THE ATTORNEY GENERAL REGARDING TAX REVIEW COMMISSIONER'S LETTER REQUESTING AN OPINION AS TO WHETHER CONSIDERATION OF TAX AND REVENUE ADEQUACY EXCEEDS ITS AUTHORITY UNDER THE HAWAII CONSTITUTION AND STATUTES:

(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 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:

Correspondence letter received from Nicole Woo, Hawaii Appleseed Center for Law & Economic Justice with comments to the TRC emailed October 22, 2017.

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

(TO BE ADDED)

NEXT MEETING:

The next meeting was scheduled for Wednesday, November 8, 2017 at 1:00 PM.
TRC tentatively scheduled meeting for Monday, December 11, 2017 at 1:00 PM

ADJOURNMENT:

The meeting was adjourned at 2:33 PM.