

REPORT OF THE 2001 - 2003 TAX REVIEW COMMISSION

**NOTE: The entire Tax Review Commission report is now available on-line.
You may download the report and the five appendices below.**

The Tax Review Commission is pleased to present this report containing its review and recommendations for Hawaii's tax structure.

Article VII, Section 3 of the Hawaii Constitution as amended in 1978, provides that "there shall be a tax review commission which shall be appointed by law on or before July 1, 1980, and every five years thereafter." Act 218, Session Laws of Hawaii 1979, established a seven-member Hawaii Tax Review Commission to be appointed by the Governor with the advice and consent of the Senate.

The Commission members hope that the issues in this report will serve as a basis for discussion and debate within the Legislature as well as among the people of the State of Hawaii. The Commission members believe that the work reflected in this report will provide direction for the development of a long term tax policy plan which will allow all of the taxpayers of Hawaii to be treated equally and fairly while encouraging economic growth.

Each Commission member supports this report. That is not to say that compromises have not been made or that the report is worded exactly the way each Commission member would prefer.

Respectfully submitted,
TAX REVIEW COMMISSION

Craig Hirai, Chair
Leighton H.C. Wong, Vice-Chair
George Freitas
Marilyn J. Gagen
James E.T. Moncur
Marilyn M. Niwao
Cyrus I. Oda

The following reports and documents are available in pdf format.

[2001-2003 Tax Review Commission Report](#)

Other Related Reports and Documents (Appendices)

["Should the Hawaii General Excise Tax Look Like Other State's Sales Taxes?"](#)
Dr. William F. Fox (Revised October 15, 2002)

["Aging, Pension Income, and Taxes in Hawaii"](#)
Andrew Mason (October 9, 2002)

"Tax Adequacy in Hawaii"

Bruce W. Kimsey and Brent D. Wilson (Revised October 29, 2002)

State Corporate Tax Revenue Trends: Causes and Possible Solutions"

William F. Fox and LeAnn Luna (June 5, 2002)

Letter dated August 8, 2002 from the Tax Foundation of Hawaii to the Tax Review Commission.

You will need the [Adobe Acrobat Reader](#) to view these documents.