

TAX FOUNDATION

O F H A W A I I

126 Queen Street, Suite 304, Honolulu, Hawaii 96813, Telephone 536-4587, www.tfhawaii.org

OFFICERS

Manoj Samaranayake
Chair

Ronald I. Heller
Vice Chair

Thomas Yamachika
President/Secretary

Daniel K. Grebence
Vice President/Treasurer

Colleen M. Takamura, Chair
Tax Review Commission
c/o Rules Office
Room 219
830 Punchbowl Street
Honolulu, HI 96813

December 8, 2016

RECEIVED
DEPT OF TAXATION

16 DEC 12 12:14

TECHNICAL SECTION

BOARD OF DIRECTORS

Dennis Brown
Helen Chang
Jay Chen
Brent Flygar
Ronald I. Heller
Michael Kam
Ross Kohara
Bennett Liu
Chris Mashiba
Cyrus Oda
Lon K. Okada
Michael J. O'Malley
Ku'uhaku Park
Manoj Samaranayake
Glenn Shigetomi
Kieran Yap

EXECUTIVE ADVISORY BOARD OF DIRECTORS

Meredith J. Ching
Roger H. Epstein
Richard Henderson
Richard R. Kelley

Re: **Existing Interstate Tax Studies**

Ladies and Gentlemen:

In response to an agenda item for the Commission's upcoming meeting on December 13, 2016, which called for "Public Comments on Hawaii Tax Structure," I am submitting information on existing interstate studies for the Commission's information.

The studies, reproduced in electronic form on the attached CD, are:

- Tax Foundation, *2017 State Business Tax Climate Index* (2016).
- Tax Foundation, *State-Local Tax Burden Rankings: FY 2012* (2016).
- ALEC, *Rich States, Poor States* (9th ed. 2016).
- ALEC, *Unaccountable and Unaffordable 2016: Unfunded Pension Liabilities Near \$5.6 Trillion* (2016).

The Tax Foundation of Hawaii does not endorse any particular study, including these, and is not endorsing any political ideology with which any of the sponsoring organizations are or may be identified. We are providing these studies in the hope that the Commission may be informed of some of the work now being done by interested educational organizations around the country.

Very truly yours,



Thomas Yamachika
President

Encl: CD