

INFORMATION ON AVAILABLE PRESENTATIONS AND MATERIALS FROM PREVIOUS TAX REVIEW COMMISSIONS

A. GENERAL BACKGROUND

1. **Former Tax Research & Planning Officer Dr. Seth Colby’s Presentation to the 2020-2022 Tax Review Commission titled “Hawaii Tax System: GET” on 12/16/2020**

The presentation starts with a brief overview of the Hawaii’s Tax System and then provides details on General Excise & Use Tax.

Presentation Slides:

https://files.hawaii.gov/tax/stats/trc/docs2022/sup_201216/GET_presentation.pdf

YouTube Video of the Presentation along with the 12/16/2020 TRC Meeting:

<https://youtu.be/euA5vnlA6KM>

2. **Former Tax Research & Planning Officer Dr. Seth Colby’s Presentation to the 2020-2022 Tax Review Commission titled “Hawaii Tax System: Income Tax” 01/20/2021**

The presentation starts with a brief overview of income tax in general and then provides details on Hawai’i Individual Income Tax and Hawai’i Corporate Income Tax.

Presentation Slides:

https://files.hawaii.gov/tax/stats/trc/docs2022/sup_210120/Income_Tax_presentation.pdf

YouTube Video of the Presentation along with the 01/20/2021 TRC Meeting:

<https://youtu.be/6bJNVIQ3N7U>

3. **Former Tax Research & Planning Officer Dr. Seth Colby’s Presentation to the 2020-2022 Tax Review Commission titled “Hawaii Tax System: TAT and Property Tax” 02/12/2021**

The presentation’s first half provides details on Hawai’i Transient Accommodations Tax. The second half talks about property taxes in general and county level property taxes in Hawai’i.

Presentation Slides:

https://files.hawaii.gov/tax/stats/trc/docs2022/sup_210212/TAT_Property_Tax_presentation.pdf

YouTube Video of the Presentation along with the 02/12/2021 TRC Meeting:

<https://youtu.be/zwKZOqIhgko>

B. SAMPLE RESEARCH PRESENTATIONS FROM 2020-2022 TRC

- 1. Dr. Baybars Karacaovali's Presentation to the 2020-2022 Tax Review Commission titled "Revenue Estimates, Statistical Analysis, and Background Research: Hawai'i Standard Deduction and Personal Exemptions" on 09/22/2021**

The presentation starts with a brief overview of the Hawaii's Individual Income Tax and then provides details and revenue estimates from policy experiments regarding Hawai'i Standard Deduction and Personal Exemptions.

Presentation Slides:

https://files.hawaii.gov/tax/stats/trc/docs2022/sup_210922/2021-09-22-Karacaovali-Standard_Deduction.pdf

YouTube Video of the Presentation along with the 09/22/2021 TRC Meeting:

<https://www.youtube.com/watch?v=SyFyJU7kCHI&list=PLCA0rpHJMH8duJ0Lkkbf31WBA5Xh6qw3F&index=13>

- 2. Dr. Baybars Karacaovali's Presentation to the 2020-2022 Tax Review Commission titled "Revenue Estimates, Statistical Analysis, and Background Research: Taxing Pensions and Other Retirement Income" on 09/22/2021**

The presentation starts with a brief overview of the pension income and social security benefit tax exemption in Hawai'i. Next, it provides details and revenue estimates from policy experiments regarding repeal of pension income and social security benefit tax exemption.

Presentation Slides:

https://files.hawaii.gov/tax/stats/trc/docs2022/sup_210922/2021-09-22-Karacaovali-Taxing_Pensions.pdf

YouTube Video of the Presentation along with the 09/22/2021 TRC Meeting:

<https://www.youtube.com/watch?v=SyFyJU7kCHI&list=PLCA0rpHJMH8duJ0Lkkbf31WBA5Xh6qw3F&index=13>

C. CONSULTANT REPORTS FROM 2010-2012 AND 2015-2017 TRCs

- 1. 2015-2017 TRC Consultant Report, Appendix A: "State of Hawaii Tax Review Commission Study: A Study of the Hawaii Tax System," PFM Group Consulting LLC, November 14, 2017.**

2015-2017 TRC engaged PFM Group Consulting LLC to perform a systematic review of the State's tax structure, with particular emphasis on answering three key questions: (a) Who bears the burden of Hawaii's taxes (including how much is exported to visitors)? (b) What are the most effective ways to reform Hawaii's taxes to make them less regressive? (c) What are the best ways to generate more revenue through new and existing sources, and through improved compliance with Hawaii's tax laws?

Report Link:

https://files.hawaii.gov/tax/stats/trc/docs2017/archive/Appendix%20A-State%20of%20Hawaii%20Tax%20Review%20Commission%20Study-A%20Study%20of%20the%20Hawaii%20Tax%20System%20-PFM_Group_Consulting_LLC.pdf

- 2. 2015-2017 TRC Consultant Report, Appendix C: “Should Hawaii Tax Corporate Income? A Cost-Benefit Analysis,” Dr. Donald J. Rousslang with Yvonne Chow, July 19, 2017.**

2015-2017 TRC commissioned Dr. Donald J. Rousslang (DOTAX, Rules Office) to analyze the effects of eliminating the Hawai'i Corporate Income Tax.

Report Link:

https://files.hawaii.gov/tax/stats/trc/docs2017/archive/Appendix%20C-Should%20Hawaii%20Tax%20Corporate%20Income%20Tax.%20A%20Cost%20Benefit%20Analysis%20-Dr_Donald_J_Rousslang_and_Yvonne_Chow.pdf

Dr. Rousslang also wrote the final report of the 2015-2017 TRC as a consultant.

- 3. 2010-2012 TRC Consultant Report, Appendix A: “State of Hawaii Tax Review Commission Study: A Study of the Hawaii Tax System,” PFM Group Consulting LLC, September 21, 2012.**

2010-2012 TRC engaged PFM Group Consulting LLC to perform a systematic review of the State's tax structure, with particular emphasis on answering two key questions: (a) Will the current tax system provide sufficient revenues to meet near and long-term future needs for the 21st Century? (b) Are there alternate tax structures that could improve Hawaii's ability to generate sufficient revenues?

Report Link (combined with other reports in the appendix):

https://files.hawaii.gov/tax/stats/trc/docs2012/archive/trc_rpt_2012_appendices_A-H.pdf

- 4. 2010-2012 TRC Consultant Report, Appendix D: “Selected General Excise Tax Issues,” Dr. William F. Fox, July 22, 2012.**

2010-2012 TRC commissioned Dr. William F. Fox (Chancellor's Professor, University of Tennessee, Knoxville) to analyze selected issues with the Hawai'i General Excise & Use Tax (GET).

Report Link (combined with other reports in the appendix):

https://files.hawaii.gov/tax/stats/trc/docs2012/archive/trc_rpt_2012_appendices_A-H.pdf

Dr. Knox also wrote the final report of the 2010-2012 TRC as a consultant.