

## **TAX REVIEW COMMISSION**

MINUTES OF THE THIRD MEETING OF THE  
TAX REVIEW COMMISSION  
HELD AT 830 PUNCHBOWL STREET  
DEPARTMENT OF TAXATION ROOM 221  
IN THE CITY & COUNTY OF HONOLULU  
STATE OF HAWAII, ON THURSDAY, SEPTEMBER 8, 2011 AT 8:30AM

The Commissioners of the Tax Review Commission (TRC) met at the Department of Taxation Conference Room, in the City and County of Honolulu, State of Hawaii, on Thursday, September 8, 2011.

**Members Present:** Randall Y. Iwase, Chair  
Mitchell A. Imanaka, Vice-Chair  
Roy K. Amemiya, Jr.  
Peter S. Ho  
Michael T. McEnerney  
Darryl K. Nitta  
Gregg M. Taketa

**Staff:** Donald Rousslang, Johnnel Nakamura, Titin Sakata

**Others:** Suzanne Efhan, Department of Taxation  
Mallory Fujitani, Department of Taxation  
Hamid Jahanmir, Department of Taxation  
Randall Nishiyama, Department of the Attorney General  
Peter Fritz  
Lowell Kalapa, Tax Foundation of Hawaii  
Nanea Kalani, CivilBeat  
Tom Smyth

### **CALL TO ORDER**

TRC Chair Iwase called the meeting to order at 8:30 a.m.

### **APPROVE MINUTES FROM PREVIOUS MEETING**

Chair Iwase asked for a motion to approve the minutes of August 4, 2011 meeting.  
Mr. Imanaka moved a motion to approve the minutes with minor edits.  
Mr. Amemiya seconded the motion.  
The motion carried unanimously.

### **COMMUNICATION TO THE COMMISSION**

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Mr. McEnerney provided an article titled "Who Pays – A Distributional Analysis of the Tax Systems in All 50 States" by Institute on Taxation & Economic Policy.

**EXECUTIVE SESSION MEETING, PURSUANT TO SECTION 92-5(a)(4) and 92-5(a)(8), HAWAII REVISED STATUTES**

Chair Iwase said the executive session is for the TRC Members and the supporting staff, including Mr. Nishiyama and Ms. Ephan. Everybody else is excused from the meeting.

Chair Iwase asked for a motion to enter the executive session.

Mr. Ho moved to a motion to enter the executive session.

Mr. Nitta seconded the motion.

The motion carried unanimously.

Chair Iwase adjourned to go into an Executive Session at 8:35 a.m.

**CALL TO ORDER - Reconvene**

Chair Iwase called the meeting to order at 10:13 a.m.

**ESTABLISH DEADLINES AND ADMINISTRATIVE PROCEDURES**

Chair Iwase said that the tentative deadline to select and complete negotiation with a consultant for the economic study is December 2011. The report from the consultant is due on June 2012.

**NEXT MEETING**

Chair Iwase set the next meeting on Thursday, September 29, 2011, 8:30 a.m. with the purpose of approving the final language of professional services solicitation for an economist to perform a comprehensive study.

**ADJOURNMENT**

The meeting was adjourned at 10:15 a.m.