

TAX REVIEW COMMISSION

**MINUTES OF THE FIFTH MEETING OF THE
TAX REVIEW COMMISSION
HELD AT 830 PUNCHBOWL STREET
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS ROOMS 310-313
IN THE CITY & COUNTY OF HONOLULU
STATE OF HAWAII, ON MONDAY, OCTOBER 31, 2011 AT 9:30 A.M.**

The members 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 Monday, October 31, 2011.

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

Member Excused: Darryl K. Nitta

Staff: Donald Rousslang, Johnnel Nakamura, Titin Sakata and Sondra Kaawa

Others: Suzanne Efhan, Department of Taxation
Randall Nishiyama, Department of the Attorney General
Mallory Fujitani, Department of Taxation
Hamid Jahanmir, Department of Taxation
Nandana Kalupahana, House Finance Committee
Lowell Kalapa, Tax Foundation of Hawaii
Peter Fritz

CALL TO ORDER

TRC Chair Iwase called the meeting to order at 9:30 a.m.

OVERVIEW OF HAWAII TAXES

Ms. Nakamura and Ms. Sakata presented the Overview of Hawaii Taxes.

ADJOURNMENT

Meeting was adjourned at 10:30 a.m.