

**Tax Review Commission**

**Meeting Minutes, December 16, 2020**

Virtual Zoom Meeting  
Due to Covid-19 Stay at Home Ordinance  
Meeting was held virtually  
Video Recording

Wednesday, December 16, 2020  
12:00 p.m.

**PRESENT**

Council Members:

Elizabeth Giesting (Chair), Alton Miyashiro (Vice Chair), Murray Clay,  
Sayle Hirashima, Katharine Lloyd, Scott Teruya

Staff Members:

Department of Taxation (DOTAX): Isaac Choy, Ted Shiraishi, Seth Colby,  
Baybars Karacaovali, Yvonne Chow, Roderick Tuliao

Audience Members: Don Rousslang, Aldric Ulep, Chiemi Bryant, Riley Fujisaki, Julia Brotman.  
There were seven other audience participants, but their full name was not provided

**CALL TO ORDER**

Chair called the meeting to order at 12:01 p.m. A quorum was present.

**COMMUNICATIONS TO THE COMMISSION AND PUBLIC COMMENT**

Chari Giesting asked if there was any communication to the Tax Review Commission (TRC).  
There was none.

**MINUTES OF THE MEETING OF NOVEMBER 18, 2020**

Chair Giesting called for a motion to approve the minutes. Mr. Teruya seconded.

**It was moved by Chair Giesting and seconded by Mr. Teruya that the minutes as amended of the November 16th meeting be accepted. The Chair called for the vote, and the motion passed with the following votes:**

<b>Elizabeth Giesting</b>	<b>Yes</b>
<b>Alton Miyashiro</b>	<b>Yes</b>
<b>Murray Clay</b>	<b>Yes</b>
<b>Sayle Hirashima</b>	<b>Yes</b>
<b>Katharine Lloyd</b>	<b>Yes</b>
<b>Scott Teruya</b>	<b>Yes</b>

### **REPORT COUNCILMEMBERS COMMUNICATION WITH STAKEHOLDERS**

Chair Giesting reported the groups with whom the Commissioners have discussed TRC business. Chair Giesting spoke with Representative Sylvia Luke, Chair of the House Finance Committee. Chair Giesting and Mr. Clay received an email from Conservation International about Green Fees.

### **REFERENCE RESOURCES FOR THE COMMISSION BY DR. SETH COLBY, TAX RESEARCH & PLANNING OFFICER**

Dr. Colby presented a document with background resources for the Commissioners that may help them their responsibilities on the Commission. The background document will be posted on the TRC website.

### **HAWAII TAX SYSTEM GET PRESENTATION BY DR. SETH COLBY, TAX RESEARCH & PLANNING OFFICER**

Dr. Colby made a presentation on the Hawaii Tax System and the General Excise and Use tax. The presentation will be posted on the TRC website.

### **NEXT MEETING:**

The Tax Review Commission tentatively agreed to meet on Wednesday, January 20, 2021, at 12 p.m. It will be a virtual meeting. The Chair adjourned the meeting.

### **ADJOURNMENT:**

The meeting adjourned at 1:30 p.m.