

**Tax Review Commission**  
**Meeting Minutes, January 20, 2021**

Virtual Zoom Meeting  
Due to Covid-19 Stay at Home Ordinance  
Meeting was held virtually  
Video [Recording](#)

Wednesday, January 20, 2021  
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): Seth Colby, Yvonne Chow, Baybars  
Karacaovali, Shi Fu, Dongliang Wu, Roderick Tuliao

Audience Members: Janine Udui, Nandana Kalupahana, Riley Fujisaki. There were 4 other audience participants, but their full name was not provided

**CALL TO ORDER**

Chair called the meeting to order at 12:00 p.m. A quorum was present.

**COMMUNICATIONS TO THE COMMISSION AND PUBLIC COMMENT**

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

**MINUTES OF THE MEETING OF DECEMBER 16, 2020**

Chair Giesting called for a motion to approve the minutes.

**It was moved by Mr. Teruya and seconded by Ms. Lloyd that the minutes of the December 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 Colbert Matsumoto, Senator Dela Cruz and WAM Staff.

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

Dr. Colby made a presentation on the Hawaii Tax System and the Income and Corporate Income tax. The presentation will be posted on the TRC website.

### **NEXT MEETING:**

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

### **ADJOURNMENT:**

The meeting adjourned at 1:35 p.m.