

**Tax Review Commission**

**Meeting Minutes, May 25, 2021**

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

Tuesday, May 25, 2021  
1:00 p.m.

**PRESENT**

Council Members:

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

Staff Members:

Department of Taxation (DOTAX): Seth Colby, Yvonne Chow, Baybars  
Karacaovali, Dongliang Wu, Roderick Tuliao

**CALL TO ORDER**

Vice-Chair called the meeting to order at 1:00 p.m. A quorum was present.

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

**COMMUNICATIONS TO THE COMMISSION AND PUBLIC COMMENT**

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

**MINUTES OF THE MEETING OF MAY 19, 2021**

Vice-Chair Miyashiro called for a motion to approve the minutes.

**It was moved by Mr. Teruya and seconded by Ms. Lloyd that the minutes of the May 19th meeting be accepted. The Vice-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>Winston Wong</b>	<b>Yes</b>
<b>Scott Teruya</b>	<b>Yes</b>
<b>Katharine Lloyd</b>	<b>Yes</b>

**DISCUSSION AND VOTE ON THE CREATION OF A PERMITTED INTERACTION GROUP TO STUDY CARBON TAXATION IN THE STATE OF HAWAII**

Mr. Clay opened the discussion by sharing his interest on Carbon Tax, referencing a previous presentation to the Commission by Professor Makena Coffman.

Mr. Clay shared his thoughts to the Commission about a Carbon Tax. He feels more information is still needed.

Mr. Clay outlined the two areas where more information is needed:

1. Returning Carbon Tax money to the residents/taxpayers
2. State spends it all.

Mr. Clay then provided two questions to support the two areas where he felt more information is needed with the Carbon Tax Study:

1. What is the percentage that the State could spend in the General Fund to protect the bottom 2 or 3 quintiles which is the low to middle income folks?
2. What are the distributional impacts between Oahu versus the neighbor islands?

Ms. Lloyd also expressed interest in Carbon Tax study and stated that she agrees with Mr. Clay and would like to see the analysis on those issues suggested.

Mr. Hirashima stated he also shares a similar view to both Mr. Clay and Ms. Lloyd. He also noted that beyond these two issues he does not think there is another area that the Commission would have the time and scope to look into.

Chair Giesting and Vice-Chair Miyashiro both agreed with the areas and questions and suggested that Mr. Clay spearhead the research process with Professor Coffman.

Mr. Wong also agreed with Vice-Chair Miyashiro and stated that due to PIG framework and different members and other restrictions, having Mr. Clay as the lead would be most efficient.

**It was moved by Mr. Teruya and seconded by Mr. Winston that Mr. Clay will take lead with regards to additional Carbon Tax Study. The Vice-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>Winston Wong</b>	<b>Yes</b>
<b>Scott Teruya</b>	<b>Yes</b>
<b>Katharine Lloyd</b>	<b>Yes</b>

**NEXT MEETING:**

The Tax Review Commission tentatively agreed to meet on Wednesday, June 16, 2021, at 12:00 p.m. It will be a virtual meeting. The Chair adjourned the meeting.

**ADJOURNMENT:**

The meeting adjourned at 1:12 p.m.