

**Tax Review Commission-draft**  
**Meeting Minutes, December 15, 2021**

Virtual Zoom Meeting  
Video [Recording](#)

Wednesday, December 15, 2021  
12:00 p.m.

**PRESENT**

Council Members:

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

Staff Members:

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

TRC Consultant: Jonathan White

**CALL TO ORDER**

Chair Giesting called the meeting to order at 12:03 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). Mr. Clay informed the Commission that he spoke with Senator Rhodes regarding Carbon Tax.

**MINUTES OF THE MEETING OF DECEMBER 8, 2021**

Chair Giesting called for a motion to approve the minutes.

**It was moved by Mr. Teruya and seconded by Mr. Hirashima that the minutes of the December 8th meeting be accepted. The Chair called for the vote, and the motion passed with the following votes:**

Elizabeth Giesting    Yes

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

### **FINAL APPROVAL FOR TRC REPORT**

Chair Giesting started the discussion with asking the Commission to review the redline copy with comments provided by Dr. Colby.

Dr. Colby provided a synopsis for the Commission regarding his comments for the TRC report:

1. Synchronizing the Carbon Tax and making it more coherent.
2. Looking at the tax system as an entirety to understand whether it is progressive or regressive.
3. Carbon Tax and insertion of regarded language.

Chair Giesting commented that the Commission should accept Dr. Colby's suggestions in the TRC's Final Report.

Ms. Lloyd asked Dr. Colby to clarify a sentence regarding the progressivity of the Carbon Tax in the report.

Dr. Colby cited a graph from a previous presentation and responded that by definitions put out on progressivity the best estimate in his opinion was given to the Commission.

Chair Giesting asked if it was possible to amend the sentence to show that the overall balance of all taxes.

Dr. Colby agreed with Chair Giesting and offered to work with Consultant Jonathan White to accomplish that.

Chair Giesting asked to move on to draft 3 of the report and asked if the Commission had any questions or comments.

Mr. Clay provided a couple of tiny changes but nothing substantial to Consultant Jonathan White.

Chair Giesting also provided edits and suggested that the Commission do so if needed and that Consultant Jonathan White can decide which proposed edits can be made.

Mr. White acknowledge the edits that has been submitted and said that he worked that into the report.

Chair Giesting asked that the Commission move on to the next item which was the masthead and executive summary.

Chair Giesting asked that the Commission consider the executive summary that Chair Giesting provided stating that the context in which the Commission is making the recommendations may be a little compelling so the provided executive summary briefly itemizes the eight recommendations.

Mr. White asked the Commission that if they would want the executive summary to be formalistic.

Chair Giesting proposed that the Commission uses the executive summary that she has provided and retain the conclusion in draft 3.

Chair Giesting suggested that the Commission vote on the current version and if there are any non-substantive changes that are made based on edits that has been submitted to Mr. White be acceptable to the Commission.

Dr. Colby asked just for the record if the edits provided to Mr. White will also include his comments.

Chair Giesting said yes it will include Dr. Colby's comments submitted to Mr. White.

Chair Giesting asked for a motion to accept draft 3 with any additional non-substantive edits that might be submitted including Dr. Colby's edits with any additional ones that has been discussed along with the inclusion of the executive summary drafted by Chair Giesting and the conclusion already listed.

**It was moved by Ms. Lloyd and seconded by Vice-Chair Miyashiro to approve the final report. The Chair called for the vote, and the motion passed with the following votes:**

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

**NEXT MEETING:**

No meeting scheduled.

**ADJOURNMENT:**

The Chair adjourned the meeting at 12:55 p.m.