

NOTICE AND AGENDA

FIRST MEETING

OF THE 2025-2027 TAX REVIEW COMMISSION

THURSDAY, JANUARY 15, 2026
2:00 P.M.

Meeting Locations:

This meeting will be held remotely via Zoom.

Link to View and Testify Remotely:

- The public can watch the meeting in real time and provide testimony via the following interactive conference technology link:
<https://www.zoomgov.com/j/1617559536?pwd=uudYc3hTYw0rQek2Kka6FjfoKSA3p.p.1>

OR

- Using Zoom App with the following information
 - Zoom Webinar ID: 161 755 9536
 - Passcode: 202183

OR

- By telephone with the following information:
 - Webinar ID: 161 755 9536
 - Passcode: 202183
 - +1 669 254 5252 US (San Jose)
 - +1 669 216 1590 US (San Jose)
 - +1 415 449 4000 US (US Spanish Line)
 - +1 646 964 1167 US (US Spanish Line)
 - +1 551 285 1373 US (New Jersey)
 - +1 646 828 7666 US (New York)

Courtesy Physical Location:

- The Department of Taxation will provide a courtesy physical terminal to access the virtual meeting at Tax Director's Conference Room, Princess Ruth Ke'elikōlani Building, 830 Punchbowl Street, Second Floor, Room 223, Honolulu, HI 96813.
- Please contact tax.research@hawaii.gov or 587-1440 for further details.

Additional meeting information and instructions follow agenda on page 3.

A G E N D A

1. Call to Order, Public Notice, Quorum

2. Opening Remarks:

Hawai'i Department of Taxation (DOTAX) Director Gary Sukanuma will provide opening remarks.

3. Introduction of the Tax Review Commission (“Commission”) Staff and Members:

Commission Staff

- Baybars Karacaovali, Ph.D., DOTAX, Tax Research & Planning Officer; Executive Director of the Commission
- Roderick Tuliao, Administrative Assistant, DOTAX, Office of Tax Research & Planning (TRP)

Commission Members

- Judith Chock, CPA, Partner, SingerLewak LLP
- Jessica Enos, Owner, ABF Tax Advisors LLC
- Stacey Katakura, CPA, CEO & Founder, Accumulus
- Jeffrey Ueoka, Attorney, Wells Street Law, LLLC
- Jon Yasuda, Tax Partner, KKDLY LLC
- Jonathan White, Legal Counsel, Multistate Tax Commission

4. Communication to the Commission and Public Comment:

- a. House Concurrent Resolution No. 182, House of Representatives, Thirty-Third Legislature, 2025, State of Hawai'i. Requesting that the Commission consider certain goals for an equitable, efficient, and adequate tax policy structure in its deliberations.
- b. Senate Resolution No. 19 S.D. 1, The Senate, Thirty-Third Legislature, 2025, State of Hawai'i. Requesting the Commission to identify possible means by which the Hawai'i Long-Term Care Financing Program can be implemented.
- c. Public comment on issues not on the agenda will be considered for Commission's agenda at the next meeting.

5. Presentation by Baybars Karacaovali, Ph.D.

Dr. Karacaovali will make a PowerPoint presentation to

- a. Provide an overview of Hawaii's "Sunshine Law" (Part I of Chapter 92, Hawai'i Revised Statutes [HRS]) briefly and point to available resources at the Office of Information Practices (OIP).
- b. Discuss Commission's statutory duties (Section 232E-3, HRS).
- c. Point to available resources such as the past TRC reports and annual DOTAX reports; and discuss TRP's role in providing administrative and research support to the Commission.
- d. Propose presentation topics for the next meeting.

6. Election of Chair and Vice Chair of the Commission

7. Scheduling of the Next Meeting

8. Adjournment

HOW TO TESTIFY:

Written testimony can be emailed to the Commission at tax.research@hawaii.gov or mailed to Hawai'i Department of Taxation, Office of Tax Research & Planning, 830 Punchbowl Street, Room 220, Honolulu, HI 96813.

Oral testimony will be accepted via the chat function or verbally using the interactive conference technology (ICT) link provided on page 1. Oral testimony can also be made in person using the courtesy terminal at the physical location, as listed on page 1. Please note that the meeting will continue without the courtesy terminal, if the ICT connection of the terminal at this physical location is lost.

HOW TO REQUEST ACCOMMODATION:

Persons who need an auxiliary aid/service or other accommodation due to a disability, please contact Office of Tax Research & Planning at tax.research@hawaii.gov or 808-587-1440 as soon as possible, preferably 72 hours or 2 business days before the meeting. Requests made as early as possible will allow adequate time to fulfill your request.

Upon request, this notice is available in alternate/accessable formats.

MEETING MATERIALS AND OTHER INFORMATION:

The commission packet, if applicable, will be posted on the Commission's website at <https://tax.hawaii.gov/stats/tax-review-commission/> at least three full business days before the meeting. Written testimony will also be posted on the Commission's website as it is received. You can also find links to minutes, agendas, video recordings (on YouTube), and meeting materials for the Commission's past meetings on the website.