

# NOTICE AND AGENDA

## THIRD MEETING

### OF THE 2025-2027 TAX REVIEW COMMISSION

TUESDAY, MARCH 17, 2026  
2:00-4:00 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/1612141965?pwd=JOly7IFuy8bB8zZ0Cj07sF4ojyH5Sj.1>

OR

- Using Zoom App with the following information
  - Zoom Webinar ID: 161 214 1965
  - Passcode: 202183

OR

- By telephone with the following information:
  - Webinar ID: 161 214 1965
  - 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](mailto: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. Communication to the Commission and Public Comments:**

Public comments on issues not on the agenda will be considered on the Commission's agenda at the next meeting.

**3. Discussion and Vote on the Minutes for the Tax Review Commission (TRC) Meeting on February 17, 2026**

**4. Report from TRC Chair Jonathan White about the Principles of Sound Tax Policy Document and Potential Consultant**

**5. Discussion of the GET Presentation and Slides from Former Tax Research & Planning Officer Dr. Seth Colby to the 2020-2022 Tax Review Commission on 12/16/2020:**

The presentation starts with a brief overview of the Hawaii's Tax System and then provides details on General Excise & Use Tax.

Presentation Slides:

[https://files.hawaii.gov/tax/stats/trc/docs2022/sup\\_201216/GET\\_presentation.pdf](https://files.hawaii.gov/tax/stats/trc/docs2022/sup_201216/GET_presentation.pdf)

YouTube Video of the Presentation along with the 12/16/2020 TRC Meeting:

<https://youtu.be/euA5vnIA6KM>

**6. Brief Presentation by Dr. Baybars Karacaovali on Tax Credits**

Dr. Karacaovali will provide a very brief informational presentation regarding Tax Credits Claimed by Hawai'i Taxpayers and point to the available tax reviews by Hawai'i Office of the Auditor: <https://auditor.hawaii.gov/tax-reviews/> Presentation slides will be posted on the Commission website after the meeting.

**7. Information from Dr. Karacaovali on Timeline and Requirements for Hiring of Consultants**

**8. Discussion on Hiring of Consultants**

**9. 10 Minute Break**

**10. Introduction of Potential Themes and Topics for Commission to Focus On**

TRC members will have an opportunity to introduce and discuss potential themes and topics they would like the Commission to focus on.

**11. Discussion on Long-Term Care Financing Topic and Current Legislative Bills (H.B. 1804/S.B. 2554):**

H.B. 1804 (2026 Legislature) Link:

[https://www.capitol.hawaii.gov/session/measure\\_indiv.aspx?billtype=HB&billnumber=1804&year=2026](https://www.capitol.hawaii.gov/session/measure_indiv.aspx?billtype=HB&billnumber=1804&year=2026)

S.B. 2554 (2026 Legislature) Link:

[https://www.capitol.hawaii.gov/session/measure\\_indiv.aspx?billtype=SB&billnumber=2554&year=2026](https://www.capitol.hawaii.gov/session/measure_indiv.aspx?billtype=SB&billnumber=2554&year=2026)

**12. Discussion on Potential In-Person Meetings**

**13. Discussion on the Next Meeting Agenda**

TRC members may discuss what they would like to add to the next meeting agenda.

**14. Scheduling of Next Meeting**

**15. Adjournment**

**HOW TO TESTIFY:**

*Written testimony* can be emailed to the Commission at [tax.research@hawaii.gov](mailto: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](mailto: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/accessible 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.