

NOTICE AND AGENDA

FIFTH MEETING

OF THE 2025-2027 TAX REVIEW COMMISSION

MONDAY, APRIL 20, 2026

2:30-4:30 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/1608830973?pwd=abqFAGZOeYXhCbp8uoCaaAqTnJZWq4.1>

OR

- Using Zoom App with the following information
 - Zoom Webinar ID: 160 883 0973
 - Passcode: 202183

OR

- By telephone with the following information:
 - Webinar ID: 160 883 0973
 - 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. 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 April 1, 2026

4. Report from the Evaluation Committee Regarding the Hiring of Consultants and Procedural Matters:

The TRC Evaluation Committee will report on the progress regarding the hiring of consultants and the first TRC project on competitiveness that was approved at the April 1, 2026 TRC meeting. Emill Acosta (Fiscal & Budget Program, Administrative Services Office, DOTAX), who is the contract administrator for the consultant procurement, will be available for questions from the Commission as well.

5. Brief Presentation by Dr. Baybars Karacaovali Providing Background Information from Previous TRC Work on the Tourism and Transient Accommodations Tax Topic as well as Housing Affordability Topic

Dr. Karacaovali will provide a brief informational presentation providing background information from previous TRC Work on the Tourism and Transient Accommodations Tax Topic as well as Housing Affordability Topic that was identified at the April 1, 2026 meeting of the Commission. Presentation slides will be posted on the Commission website after the meeting.

6. Continued Discussion of Topics for the Commission to Focus on and Hiring of Consultants

TRC members will continue to discuss the additional themes and topics they would like the Commission to focus on and potentially assign to consultants.

7. Discussion on the Next Meeting Agenda and Scheduling the Next Meeting

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

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/accessibile 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.