

NOTICE AND AGENDA

SEVENTH MEETING

OF THE 2025-2027 TAX REVIEW COMMISSION

TUESDAY, JUNE 16, 2026

2:30-4:30 P.M.

Meeting Locations:

This meeting will be held in-person concurrently with remote connection 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/1651794005?pwd=YhKuVL1UOBRq7bz7PJFDgSj6Fk9l4n.1>

OR

- Using Zoom App with the following information
 - Zoom Webinar ID: 165 179 4005
 - Passcode: 202183

OR

- By telephone with the following information:
 - Webinar ID: 165 179 4005
 - 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)

Physical Location:

- The Department of Taxation will provide public access to the 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 May 26, 2026

4. Virtual Presentation by Nick Johnson, Institute on Taxation and Economic Policy (ITEP), followed by Time for Comments:

Mr. Johnson, who is a Senior Fellow with ITEP's state and local policy teams, will provide a brief presentation on the topic of "Regressivity" via Zoom. The presentation slides will be posted as part of the meeting materials on the Commission website after the meeting. The presentation may be followed by potential public, DOTAX, and TRC comments.

5. TRC Discussion Regarding the Regressivity and/or Tax Pyramiding Topics

TRC members will discuss the Regressivity and/or Tax Pyramiding Topics that were identified for potential in-house studies.

6. Update from the Evaluation Committee Regarding the Hiring of Consultants:

The TRC Evaluation Committee will report on the progress regarding the hiring of consultants and the first two TRC projects on competitiveness (project 1) and tourism (project 2) that was posted publicly on May 22nd, 2026, on the Commission website.

7. Continued Discussion Regarding the April 27, 2026 Legislative Hearing

Continued discussion from the May 26 meeting regarding the April 27, 2026 Legislative Hearing.

8. 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.

9. 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 in-person at the meeting location and via the chat function or verbally using the interactive conference technology (ICT) link. The physical location and ICT link information are provided on page 1.

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.