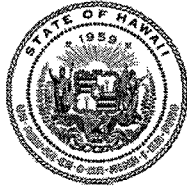


LINDA LINGLE
GOVERNOR

JAMES R. AIONA, JR.
LT. GOVERNOR



KURT KAWAFUCHI
DIRECTOR OF TAXATION

SANDRA L. YAHIRO
DEPUTY DIRECTOR

STATE OF HAWAII
DEPARTMENT OF TAXATION
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SENATE COMMITTEE ON ECONOMIC DEVELOPMENT & TAXATION

TESTIMONY REGARDING GM 340

SUBMITTING FOR CONSIDERATION AND CONFIRMATION TO THE BOARD OF TAXATION REVIEW, 4th TAXATION DISTRICT (KAUAI), GUBERNATORIAL NOMINEE, SANDRA L. DAY, MBA, CPA, FOR A TERM TO EXPIRE 6-30-2012.

TESTIFIER: KURT KAWAFUCHI, DIRECTOR OF TAXATION (OR DESIGNEE)

DATE: MARCH 20, 2008

TIME: 1:15PM

ROOM: 224

The Department of Taxation (Department) **supports** the nomination of Ms. Day to the Board of Taxation Review for the 4th Taxation District.

This will be Ms. Day's second term on the Board of Taxation Review.

Ms. Day is a Certified Public Accountant (CPA) and is currently retired. Ms. Day possesses a Masters Degree in business administration. Ms. Day has several years of experience in the area of public accountancy and tax, having practiced in accountancy since 1966. Ms. Day has held professional tax positions with the Internal Revenue Service, AmFac, Inc., Alexander & Baldwin, and other Hawaii companies. Ms. Day is active in the community being a member of the Rotary Club of Kauai and the Hawaii Humane Society. Though retired, Ms. Day remains active in the Kauai business community.

Ms. Day currently serves as the Vice Chair for the Board on Kauai and has attended all Board hearings without exception. Ms. Day has been very responsive in making recommendations of community members for nominations to fill Board vacancies. She has brought over 30 years of financial management experience to the Board of Taxation Review.

It is the Department's position that Ms. Day maintains the necessary understanding of the tax law and Board procedures to competently serve on the Board of Taxation Review for the 3rd Taxation District.

The Department and its Kauai District support her nomination for reappointment and respectfully request the Senate's favorable reconfirmation.

**TESTIMONY OF THE
COUNTY OF KAUA'I
OFFICE OF THE MAYOR**

**TO THE SENATE COMMITTEE
ON ECONOMIC DEVELOPMENT AND TAXATION**

**TWENTY-FOURTH LEGISLATURE
REGULAR SESSION OF 2008**

March 20, 2008

1:15 p.m.

**TESTIMONY ON GM 340, RELATING TO GUBERNATORIAL NOMINEE SANDRA L. DAY
TO THE BOARD OF TAXATION REVIEW, 4TH TAXATION DISTRICT (KAUAI).**

**TO THE HONORABLE CAROL FUKUNAGA, CHAIR, AND MEMBERS OF THE
COMMITTEE:**

My name is Bryan J. Baptiste, Mayor, providing testimony in support of
Gubernatorial Nominee Sandra L. Day to the Board of Taxation Review, 4th Taxation
District (Kaua'i) (Board).

Ms. Day is known and respected on our island for her work with Grove Farm. She
has the necessary credentials and work experience to be an asset on the Board.

We ask you to confirm her nomination, and thank you for the opportunity to present
testimony on this matter.