

STAND. COM. REP. NO.

1178

Honolulu, Hawaii

APR 07 2009

RE: GOV. MSG. NO. 374

Honorable Colleen Hanabusa  
President of the Senate  
Twenty-Fifth State Legislature  
Regular Session of 2009  
State of Hawaii

Madam:

Your Committee on Ways and Means, to which was referred Governor's Message No. 374, submitting for study and consideration the nomination of:

BOARD OF TAXATION REVIEW, 1ST TAXATION DISTRICT (OAHU)

G.M. No. 374      MARIA J. LOWDER,  
for a term to expire 6-30-2013,

begs leave to report as follows:

Your Committee reviewed the personal statement, resume, and application submitted by the nominee and finds Maria J. Lowder to possess the requisite qualifications to be nominated to the Board of Taxation Review for the 1st Taxation District.

Testimony in support of the nomination of Maria J. Lowder was submitted by the Department of Taxation and three individuals. Written testimony presented to the Committee may be reviewed on the Legislature's website.

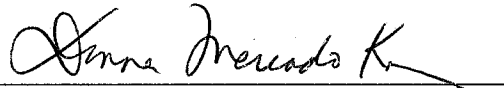
Maria J. Lowder holds a Bachelor of Arts degree from the University of California at Los Angeles and a Master's degree in Business Administration from Pepperdine University. Ms. Lowder is a Certified Public Accountant licensed in Hawaii. She has had her own firm for over twenty nine years and specializes in taxation issues. Ms. Lowder has been a member of the Board of Taxation Review since 2002 and is the current chair of the Board. She is knowledgeable in Hawaii tax law and Board of Taxation Review procedures. Furthermore, Ms. Lowder is an effective leader who



conducts Board of Taxation Review hearings and renders rulings and decisions in a fair and impartial manner.

As affirmed by the record of votes of the members of your Committee on Ways and Means that is attached to this report, your Committee, after full consideration of the background, experience, and qualifications of the nominee, has found the nominee to be qualified for the position to which nominated and recommends that the Senate advise and consent to the nomination.

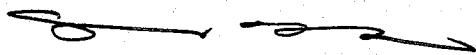
Respectfully submitted on  
behalf of the members of the  
Committee on Ways and Means,



DONNA MERCADO KIM, Chair



**Record of Votes**  
**Committee on Ways and Means**  
**WAM**  
**Advise and Consent**

Governor's Message No.:* <b>GM 374</b>	Committee Referral: <b>WAM</b>	Date: <b>MAR 19, 2009</b>		
<input type="checkbox"/> The Committee is reconsidering its decision				
The Recommendation is: <input checked="" type="checkbox"/> Advise and Consent 2340 <input type="checkbox"/> Not Advise and Consent 2345				
Members	Aye	Aye (WR)	Nay	Excused
KIM, Donna Mercado (C)	/			
TSUTSUI, Shan S. (VC)	/			
CHUN OAKLAND, Suzanne	/			
ENGLISH, J. Kalani	/			
FUKUNAGA, Carol	/			
GALUTERIA, Brickwood				/
HEE, Clayton				/
HOOSER, Gary L.	/			
KIDANI, Michelle N.	/			
KOKUBUN, Russell S.				/
TOKUDA, Jill N.	/			
HEMMINGS, Fred				/
<b>TOTAL</b>	<b>0</b>			<b>4</b>
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature: 				
<b>Distribution:</b> Original      Yellow      Pink      Goldenrod File with Committee Report      Clerk's Office      Drafting Agency      Committee File Copy				

\*Only one Governor's Message per Record of Votes