

GM 373

LINDA LINGLE  
GOVERNOR

JAMES R. AIONA, JR.  
LT. GOVERNOR



KURT KAWAFUCHI  
DIRECTOR OF TAXATION

SANDRA L. YAHIRO  
DEPUTY DIRECTOR

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**SENATE COMMITTEE ON WAYS & MEANS  
TESTIMONY REGARDING GM 373**

**SUBMITTING FOR CONSIDERATION AND CONFIRMATION TO THE BOARD OF  
TAXATION REVIEW, 2ND TAXATION DISTRICT (MAUI), GUBERNATORIAL  
NOMINEE, RONALD A. KAWAHARA, FOR A TERM TO EXPIRE 6-30-2013.**

**TESTIFIER: KURT KAWAFUCHI, DIRECTOR OF TAXATION (OR DESIGNEE)  
DATE: MARCH 19, 2009  
TIME: 10AM  
ROOM: 211**

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The Department of Taxation (Department) **supports** the nomination of Mr. Kawahara to the Board of Taxation Review in Maui County.

This is Mr. Kawahara's nomination for a reappointment to the Board of Taxation Review. He has served as Vice-Chair of this Board of Review in his previous term. Mr. Kawahara is a Certified Public Accountant with Ronald A. Kawahara & Co., CPA's, Inc. where he serves as President. In addition to holding a CPA certification, Mr. Kawahara is also a Certified Valuation Analyst (CVA), Certified Property Manager (CPM), Professional Community Association Manager (PCAM), and a Real Estate broker. Mr. Kawahara possesses a Bachelors of Business Administration from the University of Hawaii at Manoa. Mr. Kawahara also possesses many years of service in the area of tax law and accounting. Mr. Kawahara is active in the tax community, having been a member of the American Institute of Certified Public Accountants, the Hawaii Society of Certified Public Accountants, and the Hawaii Association of Public Accountants.

Mr. Kawahara was invited to apply for a position on the Board of Taxation Review by the Maui District office. The Maui District believes Mr. Kawahara will be an honest, independent, and knowledgeable member of the Board of Review should he be confirmed.

It is the Department's position that Mr. Kawahara maintains the necessary understanding of the tax law and Board procedures to competently serve on the Board of Taxation Review for the 2<sup>nd</sup> Taxation District.

The Department and its Maui District support his nomination and respectfully request the Senate's favorable confirmation.