

**GM 374**

# LATE TESTIMONY

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  
P.O. BOX 259  
HONOLULU, HAWAII 96809

PHONE NO: (808) 587-1510  
FAX NO: (808) 587-1560

## SENATE COMMITTEE ON WAYS & MEANS TESTIMONY REGARDING GM 374

**SUBMITTING FOR CONSIDERATION AND CONFIRMATION TO THE BOARD OF  
TAXATION REVIEW, 1ST TAXATION DISTRICT (OAHU), GUBERNATORIAL  
NOMINEE, MARIA J. LOWDER, FOR A TERM TO EXPIRE 6-30-2013.**

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

**DATE: MARCH 19, 2009**

**TIME: 10AM**

**ROOM: 211**

---

The Department of Taxation (Department) supports the nomination of Ms. Lowder to the Board of Taxation Review on Oahu.

Ms. Lowder is currently the chairperson of the Board and she has been very effective. Ms. Lowder has been a member of the Board since 2002.

Ms. Lowder possesses many years of experience in the areas of tax law and accounting. She is a Certified Public Accountant and is president of Maria Lowder CPA, Inc. In addition to holding a CPA certification, Ms. Lowder is active in the tax community, having been a member of the American Institute of Certified Public Accountants and the Hawaii Society of Certified Public Accountants. Ms. Lowder has also been a member of the Tax Practitioner Liaison Committee with the Internal Revenue Service for the Honolulu District and the State of Hawaii. She has also been the chair or board member of her various tax-related associations.

Ms. Lowder is knowledgeable of Hawaii's tax laws and board procedures and has the attributes to competently continue to serve on the Board. She has excellent attendance at hearings, controls the hearings so that both parties stay on point, asks pertinent questions, and is fair in her rulings.

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