

STAND. COM. REP. NO.

3216

Honolulu, Hawaii

APR 22 2010

RE: GOV. MSG. NO. 455

Honorable Colleen Hanabusa  
President of the Senate  
Twenty-Fifth State Legislature  
Regular Session of 2010  
State of Hawaii

Madam:

Your Committee on Ways and Means, to which was referred Governor's Message No. 455, submitting for study and consideration the nomination of:

BOARD OF TAXATION REVIEW, 2ND TAXATION DISTRICT (MAUI)

G.M. No. 455 MICHELE A. KATO,  
for a term to expire 6-30-2014,

begs leave to report as follows:

Your Committee received testimony in support of Michele A. Kato from the Department of Taxation, Chair of the Board of Taxation Review, 2nd Taxation District (Maui), and three individuals. Written testimony presented to the Committee may be reviewed on the Legislature's website.

Upon review of the testimony, your Committee finds that the nominee's many years of experience in the area of tax and accounting, activity in the Maui tax community and in professional organizations, and support from her peers qualify her to serve on the Board of Taxation Review for the 2nd Taxation District. Your Committee notes that Ms. Kato received a Bachelors of Business Administration degree from the University of Hawaii at Manoa with a major in Accounting. Ms. Kato is a certified public accountant and currently the owner of the firm Michele A. Kato & Co., LLC. She has twenty-six years of experience in the area of tax and accounting, including prior service with the firms of Hirose, Kato, & Co., LLP and Makiya & Sakai, CPAs. Ms. Kato is a member of professional organizations that include the American Institute of Certified Public Accountants, the Hawaii Society of Certified

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Public Accountants, and the Hawaii Association of Public Accountants. Your Committee believes that the nominee's strong integrity and the quality of her work, as noted by several of her supporters, would benefit the Board of Taxation Review, as well as Hawaii taxpayers and the tax community.

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,

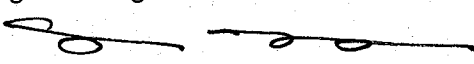


DONNA MERCADO KIM, Chair



The Senate  
Twenty-Fifth Legislature  
State of Hawaii

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

Governor's Message No.:* <b>455</b>	Committee Referral: <b>WAM</b>	Date: <b>4-16-10</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>9</b>	<b>0</b>	<b>0</b>	<b>3</b>
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature: 				
<b>Distribution:</b> <span style="margin-left: 40px;">Original</span> <span style="margin-left: 100px;">Yellow</span> <span style="margin-left: 100px;">Pink</span> <span style="margin-left: 100px;">Goldenrod</span> <span style="margin-left: 40px;">File with Committee Report</span> <span style="margin-left: 100px;">Clerk's Office</span> <span style="margin-left: 100px;">Drafting Agency</span> <span style="margin-left: 100px;">Committee File Copy</span>				

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