

STAND. COM. REP. NO.

2416

Honolulu, Hawaii

FEB 17 2012

RE: GOV. MSG. NO. 588

Honorable Shan S. Tsutsui
President of the Senate
Twenty-Sixth State Legislature
Regular Session of 2012
State of Hawaii

Sir:

Your Committee on Ways and Means, to which was referred Governor's Message No. 588, submitting for study and consideration the nominations of:

BOARD OF TAXATION REVIEW, 4TH TAXATION DISTRICT (KAUA'I)

G.M. No. 588 ALBERT SPENCER,
for a term to expire 6-30-2015,

begs leave to report as follows:

Your Committee has reviewed the resume submitted by the nominee and finds that Albert Spencer possesses the requisite qualifications to be a member of the Board of Taxation Review, 4th Taxation District (Kauai).

Your Committee received testimony in support of the nomination of Albert Spencer from the Department of Taxation, University of Hawaii, Hawaii Society of Certified Public Accountants, and two individuals.

Upon review of the testimony and other information received, your Committee finds that the nominee is a qualified candidate to serve on the Board of Taxation Review. Mr. Spencer has recently retired from employment as a professor at Kauai Community College where he taught accounting, tax, and economics since 1984. He is a licensed Certified Public Accountant and has worked as an auditor for Clay and Company CPA's in Honolulu. Mr. Spencer has a Bachelor of Science in Economics from Rider College and a Master of Business Administration with a concentration in Accounting from the University of Hawaii. He is an Air Force veteran who received


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the Air Force Commendation Medal in 1972. He has also received the Hawaii Society of Certified Public Accountants Distinguished Service Award, the University of Hawaii Board of Regents Excellence in Teaching Award, and the Hawaii Society of Certified Public Accountants Distinguished Accounting Educator Award. His knowledge will be of great help to the Board of Taxation Review as it hears and decides disputes between taxpayers and tax assessors. Mr. Spencer has a commitment to community and public service. He participates in the Volunteer Income Tax Assistance program and has been involved in youth soccer and basketball for twenty years. Mr. Spencer has the necessary knowledge, skills, and acumen to effectively and competently serve as a member of the Board of Taxation Review.

As affirmed by the records of votes of the members of your Committee on Ways and Means that are 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,



DAVID Y. IGE, Chair



The Senate
Twenty-Sixth Legislature
State of Hawai'i

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

Governor's Message No.:*	Committee Referral:	Date:		
GM 588	WAM	2-7-12		
<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
IGE, David Y. (C)	/			
KIDANI, Michelle N. (VC)	/			
CHUN OAKLAND, Suzanne	/			
DELA CRUZ, Donovan M.	/			
ENGLISH, J. Kalani	/			
ESPERO, Will	/			
FUKUNAGA, Carol				/
KIM, Donna Mercado	/			
KAHELE, Gilbert	/			
KOUCHI, Ronald D.	/			
RYAN, Pohai	/			
TOKUDA, Jill N.	/			
WAKAI, Glenn	/			
SLOM, Sam	/			
TOTAL	13	0	0	1
Recommendation:				
<input checked="" type="checkbox"/> Adopted		<input type="checkbox"/> Not Adopted		
Chair's or Designee's Signature:				
<i>Michelle N. Kidani</i>				
Distribution:				
Original File with Committee Report	Yellow Clerk's Office	Pink Drafting Agency	Goldenrod Committee File Copy	

*Only one Governor's Message per Record of Votes