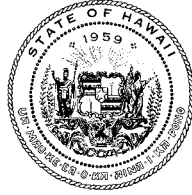


NEIL ABERCROMBIE
GOVERNOR

BRIAN SCHATZ
LT. GOVERNOR



FREDERICK D. PABLO
DIRECTOR OF TAXATION

RANDOLF L. M. BALDEMOR
DEPUTY DIRECTOR

STATE OF HAWAII
DEPARTMENT OF TAXATION
P.O. BOX 259
HONOLULU, HAWAII 96809
PHONE NO: (808) 587-1540
FAX NO: (808) 587-1560

To: The Honorable David Ige, Chair
and Members of the Senate Committee on Ways and Means

Date: Friday, March 16, 2012
Time: 9:30 a.m.
Place: Conference Room 211, State Capitol

From: Frederick D. Pablo, Director
Department of Taxation

Re: Testimony in Support of Governor's Message (GM 649)
For consideration and confirmation of ROY AMEMIYA to the Tax Review
Commission

The Department of Taxation (Department) supports the nomination of Roy Amemiya to the Tax Review Commission and encourages this committee to confirm his nomination.

Roy Amemiya is a qualified candidate to serve on the Tax Review Commission. Mr. Amemiya is the interim president and chief executive officer of Olelo Community Media. Previously, he served as Director of Budget and Fiscal Services for the City and County of Honolulu from 1997-2000, as Senior Vice-President of Central Pacific Bank and as Vice-President of Bank of Hawaii.

Mr. Amemiya has a Bachelor of Science degree from Purdue University, and earned his Master of Business Administration degree from the University of Hawaii. He also attended the Pacific Coast Banking School.

Mr. Amemiya has the necessary knowledge and skills to effectively and adeptly serve as a member of the Tax Review Commission. The Department supports his nomination and respectfully requests the Senate's favorable confirmation.

DEPARTMENT OF BUDGET AND FISCAL SERVICES
CITY AND COUNTY OF HONOLULU
530 SOUTH KING STREET, ROOM 208 • HONOLULU, HAWAII 96813
PHONE: (808) 768-3900 • FAX: (808) 768-3179 • INTERNET: www.honolulu.gov

PETER B. CARLISLE
MAYOR



MICHAEL R. HANSEN
DIRECTOR

NELSON H. KOYANAGI, JR.
DEPUTY DIRECTOR

March 1, 2012

The Honorable David Y. Ige, Chair
Senate Ways and Means Committee
State Capitol, Room 215
Honolulu, Hawai'i 96813

Dear Chair Ige:

I am writing in support of Roy K. Amemiya, Jr. to serve as a member of the State Tax Review Commission.

I had the opportunity to work with Roy when he was the City and County of Honolulu (City) Director of Budget and Fiscal Services and I was then the Chief Accountant for the Division of Internal Control.

I found Roy to be focused, dedicated and knowledgeable of all the financial aspects of the City. I admired his common-sense approach to problem solving which made him an excellent and effective leader. He was also a person that brought people together to address issues.

His practical knowledge and experience as the chief financial, budget and procurement officer of the City would be most beneficial to Tax Review Commission. I respectfully encourage you to confirm Roy K. Amemiya, Jr. as a member of the Hawaii Tax Review Commission.

Sincerely,

A handwritten signature in black ink that reads "Michael R. Hansen". The signature is written in a cursive style with a long horizontal stroke at the end.

Michael R. Hansen
Director



P.O. Box 3590
Honolulu, HI 96811-3590
Telephone (808) 544-0500

March 2, 2012

The Honorable David Y. Ige
Chair, Senate Ways and Means Committee
State Capitol, Room 215
Honolulu, Hawai'i 96813

Re: GM 649 - Letter of support for Roy K. Amemiya, Jr. to the State Tax Commission

Dear Chair Ige, Vice Chair Kidani and Committee Members:

As the CEO and President of Central Pacific Bank, it is my pleasure to support the appointment of Roy K. Amemiya, Jr. to the State Tax Commission. I have personally worked with Roy in various capacities, as he was at one time an employee of our bank and now serves as a consultant providing us advice on government affairs.

I believe Roy would be a valuable asset to the State Tax Commission and that he would contribute greatly to the process of reviewing and improving Hawaii's overall tax structure. Roy has the valuable financial skills required of tax commission members, having worked in the finance industry in the public, private, and nonprofit sectors. Equally important, he has the highest integrity and an excellent work ethic. Furthermore, Roy has clearly demonstrated a desire to serve the local community and a continued commitment to public service.

I appreciate the opportunity to testify in strong support of this measure. If I can be of any further assistance to the committee, please do not hesitate to contact me at (808) 544-3555.

Sincerely,

A handwritten signature in black ink, appearing to read 'John C. Dean', with a large, sweeping flourish that loops back under the name.

John C. Dean
President and Chief Executive Officer
Central Pacific Bank

March 1, 2012

The Honorable David Y. Ige
Chair, Senate Ways and Means Committee
State Capitol, Room 215
Honolulu, Hawai'i 96813

**In Support of Roy Amemiya, Jr.'s Nomination to the Tax Review
Commission**

Dear Senator Ige,

On behalf of the Hawaii Bankers Association (HBA) we support the nomination of Roy Amemiya, Jr. to the Tax Review Commission. HBA is the trade association representing FDIC insured depository financial institutions operating branches in Hawaii.

Roy has held senior positions in the banking, government and non-profit management. His varied background and experiences will be a great asset in considering tax policy impact on different constituencies.

We know him to be an honorable and tireless advocate for fairness and balance in his decisions. He will make a great addition to the Commission by being able to represent various views based on his varied background.

Your favorable consideration of his nomination to the Tax Review Commission is respectfully requested.



Gary Y. Fujitani
Executive Director

**Testimony to the Senate Committee on Ways and Means
Friday, March 16, 2012 at 9:30 a.m.
Conference Room 211, State Capitol**

**RE: GM 649 SUBMITTING FOR CONSIDERATION AND CONFIRMATION
TO THE TAX REVIEW COMMISSION, GUBERNATORIAL NOMINEE,
ROY AMEMIYA JR., FOR A TERM TO EXPIRE 6/30/2012**

Chair Ige, Vice Chair Kidani, and Members of the Committee:

My name is Sherry Menor-McNamara and I am the Chief Operating Officer and Senior Vice President of Government Affairs for The Chamber of Commerce of Hawaii ("The Chamber"). I am here to state The Chamber's support of the confirmation of Mr. Roy Amemiya Jr. to the Tax Review Commission.

The Chamber is the largest business organization in Hawaii, representing more than 1,100 businesses. Approximately 80% of our members are small businesses with less than 20 employees. As the "Voice of Business" in Hawaii, the organization works on behalf of its members, which employ more than 200,000 individuals, to improve the state's economic climate and to foster positive action on issues of common concern.

Through my years of working with Mr. Amemiya on various projects and initiatives, I have the utmost confidence that Mr. Amemiya will serve with a high level of leadership, professionalism, integrity, incredible problem-solving skills, as well as bring with him an astute knowledge of tax law. These attributes will enable him to make informed recommendations and decisions for the betterment of our community.

Also, throughout Mr. Amemiya's distinguished career, he has devoted much of his time towards community service by serving on various non-profit boards as well as to public service through boards and commissions. His contributions have made a significant difference and a positive impact in these arenas.

I believe he will continue to serve as a valuable asset to the Tax Review Commission. As such, I respectfully ask that the committee pass GM 649. Thank you for the opportunity to provide testimony.



Testimony of John White
Executive Director
The Pacific Resource Partnership

Senate Committee on Ways and Means
Senator David Y. Ige, Chair
Senator Michelle N. Kidani, Vice Chair

GM 649 – Submitting for consideration and confirmation to the Tax Review Commission,
Gubernatorial Nominee, ROY AMEMIYA, JR.

Friday, March 16, 2012
9:30 a.m.
Conference Room 211

Aloha Chair Ige, Vice Chair Kidani and Members of the Committee:

My name is John White, Executive Director of the Pacific Resource Partnership (PRP), a labor-management consortium representing over 240 signatory contractors and the Hawaii Regional Council of Carpenters, formerly the Hawaii Carpenters Union.

PRP supports Gubernatorial Nominee, Roy Amemiya Jr, as a member of the Tax Review Commission.

Mr. Amemiya is currently ‘Ōlelo Community Media’s President and CEO. He leads initiatives to strengthen island voices and advance community engagement through innovative media as the private, nonprofit PEG (public, educational and governmental) access services and resources provider on O‘ahu.

Before joining ‘Ōlelo, Mr. Amemiya was senior vice president of Central Pacific Bank and the former City Bank from 2001 to 2010. Prior to that, he was the director of Budget and Fiscal Services for the City and County of Honolulu from 1997 to 2000.

An active member of the Honolulu community, Mr. Amemiya serves in leadership roles at several organizations, including: Royal State Corporation, where he serves as a director; Hawaii 3Rs, where he is a board member; and the Honolulu Japanese Chamber of Commerce, where he serves as director and chair of the Government Affairs Committee.

His experiences make him particularly qualified for this position and we would like to kindly ask for your favorable consideration. Thank you for the opportunity to express our support for Roy Amemiya Jr, to serve on the board of the State Tax Review Commission.

TESTIMONY OF Gary K. Kai

TO THE SENATE COMMITTEE ON WAYS AND MEANS
REGULAR SESSION 2012

March 16, 2012, 9:30 a.m., Conference Room 211

GM 649: Nomination of Roy Amemiya, Jr. for consideration and confirmation to the Tax Review Commission.

Chair Ige, Vice Chair Kidani, and Members of the Committee, thank you for the opportunity to testify in support of the confirmation of Roy Amemiya, Jr. State of Hawaii Tax Review Commission.

My name is Gary Kai, Executive Director of the Hawaii Business Roundtable and it gives me great pleasure to submit this letter of support for Roy Amemiya's nomination for reappointment to the Tax Review Commission.

I have known Roy for over 20 years, during we which time we worked together at several organizations. During that time I have come to know Roy as a person of great intelligence and vision. Most important, is that he is a person of great integrity and honesty.

Roy's background in finance has provided him with a great deal of education in this field and he is very knowledgeable in complex financial issues, particulary as confront our government. I have worked with him more closely since joining the Business Roundtable and have come to rely in his judgment as we deal with the broad economic issues that our community must deal with at as we try to build a future for our citizens.

Roy has dedicated himself to working to improve the community he lives in not only in his professional life but by supporting various non-profit community organizations both financially and by volunteering to assist them on his own time. I have worked with him in nonprofit organizations and he is always one to give much of himself. I know that he will continue to do so as a member of the Tax Review Commission.

Thank you again for the opportunity to testify in support of Roy's confirmation of his reappointment to the State of Hawaii Tax Review Commission.

Sincerely,

//s

Gary K. Kai
Hawaii Business Roundtable
1003 Bishop Street, Suite 2630
Honolulu, Hawaii 96813

March 1, 2012

The Honorable David Y. Ige
Chair, Senate Ways and Means Committee
State Capitol, Room 215
Honolulu, Hawaii 96813

Dear Senator Ige:

The Honolulu Japanese Chamber of Commerce supports the confirmation of Mr. Roy Amemiya to the State Tax Review Commission.

Mr. Amemiya continues to be an active member of the Chamber (11 years) and is presently a member of our Board of Directors (5 years). He has shown his skills in leadership as a past chairman of our Governmental Affairs Committee for a number of years. He is a respected member of our Board and has taken the Governmental Affairs Committee to a new level.

He clearly has the qualifications to serve on this commission with his Banking and Government experience. As President and CEO of 'Ōlelo Community Media, he brings to the commission leadership skills and his continued involvement in the business and community areas gives him a broader perspective.

He continues to exemplify a person of good character and he is an outstanding addition to our organization.


Sincerely,



Wayne T. Ishihara
President

cc: Christine Kubota, Chair of the Board

2454 South Beretania Street, Suite 201
Honolulu, Hawaii 96826

 Tel: [808] 949-5531
Fax: [808] 949-3020
Web: www.honolulu-japanese-chamber.org

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: dnitta@hotmail.com
Subject: Testimony for GM649 on 3/16/2012 9:30:00 AM
Date: Thursday, March 08, 2012 1:33:12 PM

Testimony for WAM 3/16/2012 9:30:00 AM GM649

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Darryl Nitta
Organization: Individual
E-mail: dnitta@hotmail.com
Submitted on: 3/8/2012

Comments:

I support GM 649 for consideration and confirmation of Mr. Amemiya to the Tax Review Commission. I have found Mr. Amemiya to be very easy to work with in the recent months on the TRC. I believe Mr. Amemiya is an excellent nominee because of his in depth knowledge of the community, ability to work well with others, reliability, and dependability.

Thank you for the opportunity to submit testimony.

CRAIG K. HIRAI, CPA, ABV, CFF
733 Bishop Street, Suite 2020
Honolulu, Hawaii 96813
Telephone: (808) 526-2020
Facsimile: (808) 526-2021
E-Mail: craig@bhhepa.net

March 16, 2012

Senator David Y. Ige, Chair
Senate Committee on Ways and Means
State Capitol, Room 211
415 South Beretania Street
Honolulu, Hawaii 96813

RE: G.M. 649, Submitting for consideration and confirmation to the Tax Review Commission, Gubernatorial Nominee, ROY AMEMIYA JR., for a term to expire 6-30-2012 (Amended by G.M. 766 to remove term of expiration).

HEARING: Friday, March 16, 2012 at 9:30 a.m.

Aloha Chair Ige, Vice Chair Kidani and Members of the Committee:

I am Craig K. Hirai, a practicing certified public accountant who served as the chair of the 2001 – 2003 Tax Review Commission, here to testify in **strong support** of the confirmation of Roy Amemiya, Jr. as a member of the current Tax Review Commission.

I have known Mr. Amemiya since we both served on the State Board of Taxation Review for the First Taxation District over twenty years ago and believe that his many years of service on the Board of Taxation Review should be very useful experience for a member of the Tax Review Commission.

I also believe that Mr. Amemiya's experience as the Director of Budget and Fiscal Services for the City and County of Honolulu should bring invaluable insight on County tax and finance issues to the Tax Review Commission.

I therefore strongly urge you to confirm Mr. Amemiya's appointment to the current Tax Review Commission.

Mahalo for the opportunity to submit testimony.

Sincerely yours,



CRAIG K. HIRAI, CPA, ABV, CFF

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: haipoalani@yahoo.com
Subject: Testimony for GM649 on 3/16/2012 9:30:00 AM
Date: Tuesday, March 13, 2012 12:28:23 PM

Testimony for WAM 3/16/2012 9:30:00 AM GM649

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Hanalei Y Aipoalani
Organization: Individual
E-mail: haipoalani@yahoo.com
Submitted on: 3/13/2012

Comments:

Dear Chair Ige, Vice Chair Kidani and members:

Aloha no!

I am writing in support of Governor Abercrombie's nomination of Mr. Roy K. Amemiya, Jr. to serve on the Tax Review Commission.

Roy has remarkable acumen in business and financial matters; as evidenced by his curriculum vitae. Moreover, Roy is a well respected business and community leader and executive manager with the requisite skills, talents and attributes incumbent of a Tax Review Commissioner.

Personally, I can attest to the aforementioned statements as I have and continue to experience firsthand Roy's capable handling of business and financial matters. He is thorough in reviewing; objective in assessing; and thoughtful in making decisions and offering recommendations.

Without a doubt, the State of Hawaii will greatly benefit from Roy's service on the Tax Review Commission.

I humbly ask for your vote of confidence in confirming Mr. Roy K. Amemiya, Jr. to serve on the Tax Review Commission; as amended by GM766.

Mahalo ia oukou,

Hanalei

Mr. Hanalei Y. Aipoalani
Private Citizen

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: LTakayama@hawaii.rr.com
Subject: Testimony for GM649 on 3/16/2012 9:30:00 AM
Date: Thursday, March 15, 2012 2:36:00 PM

Testimony for WAM 3/16/2012 9:30:00 AM GM649

Conference room: 211
Testifier position: Support
Testifier will be present: No
Submitted by: Linda Chu Takayama
Organization: Individual
E-mail: LTakayama@hawaii.rr.com
Submitted on: 3/15/2012

Comments:

From: [Marsha Bolson](#)
To: [WAM Testimony](#)
Subject: Appointment of Roy K. Amemiya, Jr. to the Tax Review Commission
Date: Wednesday, March 07, 2012 6:11:04 PM

The Honorable David Y. Ige
Chair
Senate Ways and Means Committee
State Capitol, Room 215
Honolulu, Hawai'i 96813

Dear Senator Ige:

I am pleased to offer this message of support for the appointment of Roy K. Amemiya, Jr. to the Tax Review Commission. As a former member and chair of the Board of Directors of 'Olelo Community Media, I had the distinct pleasure of working very closely with Roy, both as a board member and as the Interim President and CEO/Chief Operating Officer. It is no surprise to me that Roy's interim appointment as 'Olelo Community Media CEO was made permanent! He is a valuable leader, both for 'Olelo and our community -- who brings wisdom, clarity, fairness and integrity, and outstanding collaboration and teamwork skills to the table.

Roy helped the board and his staff faced challenging, polarizing and emotionally draining issues with even-handedness and calm, rational and solution-oriented approaches. We very much appreciated his organization, his foresight and strategic planning skills. A genuinely humble man, Roy will be the last one to tout his strengths, but I know he has many professional and personal friends and colleagues who are proud to know and rely on him. I count myself as one of those!

Mahalo for the opportunity to provide input and insight to Roy's wonderful qualities. I urge you to respond positively to Governor Abercrombie's nomination of Roy to the Tax Review Commission.

Sincerely,

Marsha H. Bolson
46-051 Heeia St.
Kaneohe, HI 96744

March 14, 2012

The Honorable David Ige
Chair, Senate Committee on Ways and Means
Hawaii State Senate
415 S. Beretania Street, Room 215
Honolulu, Hawai'i 96813

RE: GM649 - Strong support for the confirmation of Roy Amemiya Jr. to the Tax Review Commission.

Aloha Chair Ige, Vice Chair Kidani and members of the Ways and Means Committee,

My name is Meredith Nichols and I am pleased to write in support of the nomination of Roy Amemiya Jr. to the Tax Review Commission. I have had the pleasure of working with Mr. Amemiya at 'Ōlelo Community Media for the past four years. During this time Mr. Amemiya has served as an 'Ōlelo Board Member, Board Chair, Chief Operating Officer and is now at the helm of the organization as President and CEO. In each of his capacities with 'Ōlelo, Mr. Amemiya has provided keen insight and direction for the organization, often relating to challenging fiscal matters. His decision making process is rooted in collaboration, driven by measurable outcomes, and is future-focused to ensure decisions made today will serve their intended purpose years from now.

The Tax Review Commission's recommendations to the Legislature can have a profound and lasting impact on the State. HRS §232E-3 explains that "The commission shall conduct a systematic review of the State's tax structure, using such standards as equity and efficiency." I can attest to the fact that Mr. Amemiya applies the standards of "equity and efficiency" everyday in his work at 'Ōlelo. The State would be well-served to have Mr. Amemiya confirmed to this position.

Mahalo for the opportunity to provide testimony in support of the Governor's nomination of Roy Amemiya to the Tax Review Commission.

Meredith Nichols

R. Brian Tsujimura
745 Fort Street, 17th Floor
Honolulu, Hawaii 96813
rtsujimura@imanakakudo.com

March 14, 2012

The Honorable David Ige, Chair
The Honorable Michelle Kidani, Vice Chair
Senate Committee on Ways and Means
State Capitol, Room 211
Honolulu, Hawaii 96813

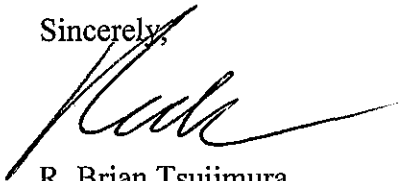
Re: Testimony in Support of GM 649: Consideration and Confirmation to the Tax Review Commission, Gubernatorial Nominee, Roy Amemiya, Jr.

Chair Ige, Vice Chair Kidani, and members of the Senate Committee on Ways and Means:

I support the nomination of Roy Amemiya, Jr. to the Tax Review Commission. Roy and his family have been close personal friends for many years. He is a man of integrity and unquestionable character.

I heartily and unequivocally support Roy Amemiya's nomination.

Sincerely,



R. Brian Tsujimura

RBT:ay