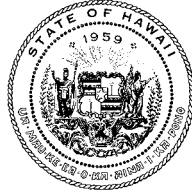


**NEIL ABERCROMBIE**  
GOVERNOR

**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 651)  
For consideration and confirmation of RANDALL IWASE to the Tax Review  
Commission

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

Randall Iwase is a qualified candidate to serve on the Tax Review Commission. Since his nomination, Mr. Iwase has served on the 2010-2012 Tax Review Commission and was elected its chair by majority vote. He has been a public servant for over 25 years, including serving as a State Senator for over ten years, during which time he was of counsel to the local firm of Dwyer Imanaka Schraff Kudo Meyer and Fujimoto.

Prior to serving in the Senate, Mr. Iwase was elected to serve on the Honolulu City Council. He also served with the Department of the Attorney General in several capacities, notably as Supervising Deputy Attorney General for both the Labor Division and the Commerce and Economic Development Division. He served on the Hawaii Labor and Industrial Relations Appeals Board as chair from 2000-2006 and the Hawaii Science and Technology Council from 2007-2009 as a consultant. He was also executive director of the Aloha Tower Development Corporation from 1988 to 1990.

Mr. Iwase has a Bachelor of Arts degree from the University of Florida, and earned his Juris Doctor degree from the University of San Francisco School of Law. He also attended the Administrative Law Judge Fair Hearings Program at the National Judicial College in Reno, Nevada.

Mr. Iwase 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.

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [dnitta@hotmail.com](mailto:dnitta@hotmail.com)  
**Subject:** Testimony for GM651 on 3/16/2012 9:30:00 AM  
**Date:** Thursday, March 08, 2012 1:37:45 PM

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Testimony for WAM 3/16/2012 9:30:00 AM GM651

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

Comments:

I support GM 651 for consideration and confirmation of Mr. Iwase to the Tax Review Commission. I have found Mr. Iwase to be very easy to work with in the recent months on the TRC. I believe Mr. Iwase is an excellent nominee because of his in depth knowledge of the legislature, ability to work well with others, reliability, and dependability.

Thank you for the opportunity to submit testimony.

Donald J. Rousslang  
919 Kealaolu Place  
Honolulu, HI 96816

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: Donald J. Rousslang, Ph.D.

Re: Testimony in Support of Governor's Message (GM 651)  
For consideration and confirmation of RANDALL IWASE to the Tax  
Review Commission

I am writing to encourage you to confirm Randall Iwase's appointment to the Tax Review Commission. I am an economist with the Department of Taxation and have been helping provide administrative support for the Commission, so I am well acquainted with the work they have been doing. I wish to point out, however, that my endorsement was unsolicited and has nothing to do with my official duties.

Mr. Iwase was elected Chair of the Commission and has been working hard to meet the Commission's mandate. He is not a tax technician, but he has a solid grasp of Hawaii's economy and the tax issues it faces. Under his leadership, the Commission has decided to devote a substantial part of its resources to investigating whether Hawaii's taxes will be adequate in the future and, if necessary, the best way to raise more revenue. I think these are the most important questions we face today and that the present Commission is doing the best that can be done to answer them.

Mr. Iwase has been aided in this work by a talented group of Commission members, which include prominent leaders in the business community, as well as members with substantial expertise and experience dealing with Hawaii's taxes. I warmly recommend that you confirm Mr. Iwase's appointment, and also the appointments of Mitchell Imanaka, Roy Amemiya, and Peter Ho. As currently structured, the Commission is a strong team that I believe will serve us well in their appointed task.

Titin L. Sakata  
1212 Nuuanu Ave. #2901  
Honolulu, HI 96817

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: Titin L. Sakata

Re: GM 651  
For consideration and confirmation of RANDALL IWASE to the Tax Review  
Commission

I am writing in support of Mr. Randall Iwase's appointment to the Tax Review Commission (Commission). I work in the Department of Taxation and have been providing administrative support for the Commission.

Mr. Iwase brought a wealth of knowledge to the Commission. With majority votes, Mr. Iwase was elected Chair of the Commission. He is very hands on, on top of everything, and knowledgeable of issues pertinent to the Commission. He is very dedicated to accomplishing the Commission's mandate. I believe the work he and the rest of the Commission is doing is very important and I am happy to be able to contribute in any way I can to their success.

The Commission has accomplished a lot under Mr. Iwase's leadership. They have secured what promise to be some excellent studies on the main tax and revenue problems facing Hawaii's economy today and the future. This has not been easy. They had to limit the scope of their investigation, because the resources they were given were not enough to examine all of the questions they wanted to address. However, with Mr. Iwase leading the Commission, the Commission is able to fully utilize their limited resources.

I respectfully request that the Committee confirmed Mr. Randall Iwase as well as Mr. Roy Amemiya (GM 649), Mr. Peter Ho (GM 650), and Mr. Mitchell Imanaka (GM 652).

Thank you for the opportunity to provide testimony in support of Mr. Iwase, Mr. Amemiya, Mr. Ho, and Mr. Imanaka.

**R. Brian Tsujimura**  
745 Fort Street, 17<sup>th</sup> Floor  
Honolulu, Hawaii 96813  
rtsujimura@imanakakudo.com

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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

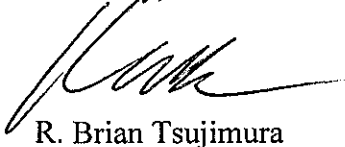
Re: Testimony in Support of GM 651: Consideration and Confirmation to the Tax Review Commission, Gubernatorial Nominee, Randall Iwase

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

I support the nomination of Randall Iwase to the Tax Review Commission. Randy has been both a close personal friend and a professional colleague. His strength of character and professional experience will serve the commission well.

I heartily and unequivocally support Randy Iwase's nomination.

Sincerely,



R. Brian Tsujimura

RBT:ay