

STAND. COM. REP. NO. **3279**

Honolulu, Hawaii

APR 04 2016

RE: GOV. MSG. NO. 590

Honorable Ronald D. Kouchi
President of the Senate
Twenty-Eighth State Legislature
Regular Session of 2016
State of Hawaii

Sir:

Your Committee on Ways and Means, to which was referred Governor's Message No. 590, submitting for study and consideration the nomination of:

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

G.M. No. 590 ALAN BERNALDO,
for a term to expire 06-30-2016,

begs leave to report as follows:

Your Committee reviewed the personal statement and resume submitted by Alan Bernaldo for service on the Board of Taxation Review for the 2nd Taxation District (Maui).

Your Committee received testimony in support of the nomination of Alan Bernaldo from the Department of Taxation. 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 areas of tax, auditing, and accounting, as well as his activity in the Maui tax community and in professional organizations, qualify him to serve on the Board of Taxation Review for the 2nd Taxation District. Your Committee notes that Mr. Bernaldo received a Bachelor of Accounting from the University of Hawaii at Manoa. Mr. Bernaldo is a certified public accountant and has over forty-five years of tax experience, with over thirty-five years of experience coming



from work in his own practice. Prior to starting his practice, Mr. Bernaldo worked with Ernst & Ernst, Coopers & Lybrand, and other private firms.

Mr. Bernaldo is a member of professional organizations that include the American Institute of Certified Public Accountants, the Hawaii Society of Certified Public Accountants, and the Hawaii Association of Public Accountants. Mr. Bernaldo has previously served on the Board of Taxation Review for the 2nd Taxation District. Your Committee believes that the nominee's extensive experience and dedication 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,

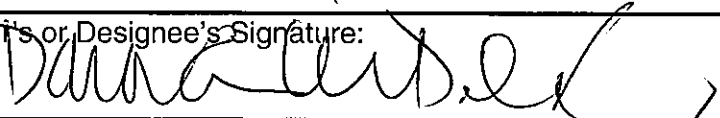


JILL N. TOKUDA, Chair



The Senate
 Twenty-Eighth Legislature
 State of Hawai'i

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

Governor's Message No.:* 590	Committee Referral: WAM	Date: 3/23/16		
<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
TOKUDA, Jill N. (C)	/			
DELA CRUZ, Donovan M. (VC)	/			
CHUN OAKLAND, Suzanne	/			
ENGLISH, J. Kalani	/			
GALUTERIA, Brickwood				/
HARIMOTO, Breene	/			
INOUYE, Lorraine R.	/			
RIVIERE, Gil	/			
TANIGUCHI, Brian T.				/
WAKAI, Glenn	/			
SLOM, Sam	/			/
TOTAL	9			2
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature: 				
Distribution: Original Yellow Pink Goldenrod File with Committee Report Clerk's Office Drafting Agency Committee File Copy				

*Only one Governor's Message per Record of Votes