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To: The Honorable Jill N. Tokuda, Chair
and Members of the Senate Committee on Ways and Means

Date: March 23, 2016
Time: 10:00 A.M.
Place: Conference Room 211, State Capitol

From: Maria E. Zielinski, Director
Department of Taxation

Re: Testimony in **Support** of Governor's Message GM593
For Consideration and Confirmation to the Board of Taxation Review,
3rd Taxation District (Hawai'i), Gubernatorial Nominee, RICHARD ROVELSTAD,
for a Term to Expire June 30, 2017

The Department of Taxation (Department) **supports** the nomination of Dr. Richard Rovelstad, Ph.D., to the Board of Taxation Review, 3rd Taxation District (Hawai'i). Dr. Rovelstad is a qualified candidate to serve on the Board of Taxation Review and encourages this Committee to confirm his nomination.

Dr. Rovelstad has a Doctor of Philosophy in Accounting from the University of Alabama, a Masters of Business Administration from the University of Minnesota, and a Bachelor of Arts degree from Saint Olaf College. Dr. Rovelstad has been in academics since 1974 and is an Associate Professor of Business Emeritus, living in Kealahou, Hawai'i. Dr. Rovelstad was formerly an Associate Professor of Business and Dean of the Michael E. Stephens College of Business at the University of Montevallo in Alabama.

Dr. Rovelstad's knowledge of business, accounting, and tax will offer an academic perspective that will be of great help to the Board as it fulfills its duty to Hawai'i taxpayers and the tax community.

Dr. Rovelstad is a Certified Public Accountant (Wisconsin) and is a member of organizations including the Hawai'i Society of Certified Public Accountants, Alabama Society of CPAs, and the American Institute of Certified Public Accountants. Dr. Rovelstad also is active in community service, including his current service as the President of the Rotary Club of Kona Mauka.

Dr. Rovelstad is a qualified candidate and has the necessary knowledge and skills to effectively and adeptly serve as a member of the Board of Taxation Review. The Department supports his nomination and respectfully requests the Senate's favorable confirmation.

Thank you for the opportunity to provide comments.