DAVID Y. IGE GOVERNOR

SHAN TSUTSUI LT. GOVERNOR



MARIA E. ZIELINSKI DIRECTOR OF TAXATION JOSEPH K. KIM

DEPUTY DIRECTOR

STATE OF HAWAII

DEPARTMENT OF TAXATION
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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 GM595 For Consideration and Confirmation to the Board of Taxation Review, 3rd Taxation District (Hawai'i), Gubernatorial Nominee, VALERIE PERALTO, for a Term to Expire June 30, 2020

The Department of Taxation (Department) **supports** the nomination of Valerie Peralto to the Board of Taxation Review, 3rd Taxation District (Hawai'i). Ms. Peralto is a qualified candidate to serve on the Board of Taxation Review and encourages this Committee to confirm her nomination.

Ms. Peralto has a Bachelor of Business Administration degree in Public Accounting from Gonzaga University. She is a Certified Public Accountant with her own accounting practice in Hilo, Peralto & Co. CPAs Inc., which she co-founded with her husband Joel. Ms. Peralto has served clients on the Island of Hawai'i for over 35 years. She is well regarded in the community and has a wide range of experience in tax and accounting.

Ms. Peralto's vast experience in tax and accounting will be beneficial in resolving complex tax questions and cases that comes before the Board. The Department views that Ms. Peralto 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 her nomination and respectfully requests the Senate's favorable confirmation.

Thank you for the opportunity to provide comments.

Ronald I. Heller

700 Bishop Street, Suite 1500 Honolulu, Hawaii 96813

phone 808 523 6000 fax 808 523 6001 rheller@torkildson.com

TESTIMONY BEFORE THE SENATE COMMITTEE ON WAYS AND MEANS

Re: GM 594 and 595, Board of Taxation Review, 3rd Taxation District (Hawai'i), Gubernatorial Nominee, Valerie Peralto, for terms to expire 6-30-2016 and 06-30-2020

Wednesday, March 23, 2016 at 10:00 a.m. State Capitol, Conference Room 211

Chair Tokuda, Vice Chair Dela Cruz, and Members of the Committee:

I support the nomination of Valerie Peralto to the State Board of Taxation Review, 3rd Taxation District (Hawai'i), and ask you to confirm her appointment. Ms. Peralto has demonstrated her commitment to the community as a volunteer, including recognition as a "Star" volunteer by the Hilo Medical Center Foundation.

As a tax professional, with substantial experience, she is well qualified to serve on the Board of Taxation Review, 3rd Taxation District (Hawai'i).

Respectfully submitte

Ronald I. Heller

From: mailinglist@capitol.hawaii.gov

To: WAM Testimony
Cc: jtulang@hawaii.rr.com

Subject: Submitted testimony for GM595 on Mar 23, 2016 10:00AM

Date: Tuesday, March 15, 2016 4:51:58 PM

GM595

Submitted on: 3/15/2016

Testimony for WAM on Mar 23, 2016 10:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Julie Tulang	Individual	Support	No

Comments: Val as we know her will be a dedicated board member.

Please note that testimony submitted <u>less than 24 hours prior to the hearing</u>, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

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