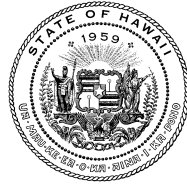


DAVID Y. IGE  
GOVERNOR

SHAN TSUTSUI  
LT. GOVERNOR



STATE OF HAWAII  
**DEPARTMENT OF TAXATION**  
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MARIA E. ZIELINSKI  
DIRECTOR OF TAXATION

JOSEPH K. KIM  
DEPUTY DIRECTOR

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

Date: Tuesday, April 19, 2016  
Time: 9:00 A.M.  
Place: Conference Room 211, State Capitol

From: Maria E. Zielinski, Director  
Department of Taxation

Testimony in Support of Governor's Message (GM 871)  
For Consideration and Confirmation to the Tax Review Commission, Gubernatorial Nominee,  
**MICHELLE NALANI FUJIMORI KAINA**  
for a Term to Expire June 30, 2019

The Department of Taxation (Department) supports the nomination of Michelle Nalani Fujimori Kaina to the Tax Review Commission (Commission). Ms. Kaina is a qualified candidate to serve on the Commission and encourages this Committee to confirm her nomination.

Ms. Kaina earned a Bachelor of Arts degree from Macalester College in St. Paul, Minnesota, and a Juris Doctor degree from New York University, School of Law. She joined the Legal Aid Society of Hawaii (LASH) as a Staff Attorney in 1999, was the Deputy Director from 2004-2009, and currently serves as the Executive Director.

Ms. Kaina is active in the community and serves in various leadership positions, including Chair of Hawaii State Advisory Council, U.S. Civil Rights Commission, and Secretary of Rural Community Assistance Corporation. She previously served as Director and President of Hawaii Women Lawyers, a Member of American Civil Liberties Union, Litigation Committee, Director and Chair of Envision Hawaii, Director of the Maui County Bar Association, Director of Molokai Occupational Center, and Director of Hale Hookupaa Outpatient Residential Treatment Center.

The Department believes that Ms. Kaina's extensive legal expertise will be beneficial to the Commission in conducting a systematic review of State's tax structure, using standards as equity and efficiency. The Department supports Ms. Kaina's nomination and respectfully requests the Senate's favorable confirmation.



**Testimony to the Senate Ways and Means Committee  
Tuesday, April 19, 2016  
Conference Room 211  
GM 871 in Support of Michelle Nalani Fujimori Kaina**

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Dear Chair Tokuda, Vice-Chair Dela Cruz and members of the Ways and Means Committee:

On behalf of the Hawai'i Alliance of Nonprofit Organizations, I would like to express strong support for GM 871, Governor Ige's appointment of Ms. Michelle Nalani Fujimori Kaina for a term on the State Tax Review Commission.

Hawai'i Alliance of Nonprofit Organizations (HANO) is a statewide, sector-wide professional association of nonprofits. Our mission is to unite and strengthen the nonprofit sector as a collective force to improve the quality of life in Hawai'i. Our member organizations provide essential services to every community in the state.

We understand the primary charge of the Tax Revision Commission is to conduct a systematic review of the State tax system. We see Governor Ige's appointment of Ms. Fujimori Kaina as an excellent choice.

As a long-time colleague of Nalani, I can confidently attest that she will serve the commission responsibly and well. She will bring a thoughtful, fair and judicious perspective to the deliberations.

Nalani is a proven leader in Hawaii's nonprofit community. As Executive Director of the Legal Aid Society, Hawaii's oldest and largest, statewide nonprofit organization providing free legal services to the poor, she will ably provide the important perspective of the nonprofit, tax-exempt organization, and particularly that of the charitable 501(c)(3) organization, as defined by the code of the Internal Revenue Service.

Thank you for the opportunity to provide written testimony in strong support of Michelle Nalani Fujimori Kaina. We urge your confirmation of this appointment.

Mahalo,  
Lisa Maruyama  
President & CEO



**HAWAII COMMUNITY FOUNDATION**  
*Amplify the Power of Giving*

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April 18, 2016

Senator Jill N. Tokuda, Chair  
Committee on Ways and Means

**SUBJECT:** GM 871, Submitting for consideration and confirmation to the Tax Review Commission, Gubernatorial Nominee, MICHELLE NALANI FUJIMORI KAINA, for a term to expire 06-30-2019

Dear Senator Tokuda,

I am writing in support of Michelle Nalani Fujimori Kaina's appointment to the Tax Review Commission. I first met Ms. Kaina when she had just returned from Maui and taken on the Deputy Director position at the Legal Aid Society of Hawaii. She was a member of Envision Hawaii at the time and interested in making a difference in Hawaii.

As she has risen to the position of Executive Director of the organization, I have seen a leader develop who the Hawaii Community Foundation recognized in 2013 with our Ho'okele Award. This award is given to four non-profit leaders each year.

As a member of the Tax Review Commission which is tasked with reviewing the state's tax structure, I believe that Ms. Kaina can bring the perspective of the non-profit community as well as be a voice for the clients that her organization serves. As the leader of an organization which serves families, the homeless, those with disabilities, and children, she sees first hand the barriers that face those trying to become self-sufficient. I believe this is an important perspective that the Tax Review Commission should have.

I appreciate the opportunity to highlight this woman's outstanding qualities, and know that she is capable of doing even greater things in the future. On behalf of the Hawaii Community Foundation, I gladly submit this letter of recommendation for Michelle Nalani Fujimori Kaina.

Mahalo,

Kelvin H. Taketa  
Chief Executive Officer  
Hawaii Community Foundation

## **TESTIMONY**

Senate Ways and Means Committee

April 19, 2016 9:00 a.m.

Governor's Message 871

TO: Chair Tokuda, Vice Chair Dela Cruz and Members of the  
Senate Ways and Means Committee

FROM: Patricia Mau-Shimizu

RE: Governor's Message 871  
Michelle Nalani Fujimori Kaina for the Tax Review Commission

While I regularly work with the nominee Michelle Nalani Fujimori Kaina through my current employment, I submit these comments in **STRONG SUPPORT** of her nomination to the Tax Review Commission in my individual capacity as a private citizen.

I have known the nominee for over 4 years attending Bar-related meetings and communicating with her regularly on a weekly basis on different legal service projects and concerns. In all my dealings with Nalani she has been professional, courteous yet firm, inclusive always listening to the opinions and recommendations of others, resolution oriented, and willing to do "heavy lifting" work in furtherance of the project or undertaking.

Case in point: the Memorandums of Understanding for the Oahu Access to Justice Room and Neighbor Island Self Help Centers (Kauai, Maui, Kona and Hilo). Nalani took it upon herself to draft the underlying agreements and then worked with the Judiciary, the HSBA and the Neighbor Island bar associations to customize the agreements to reflect site specific operational practices.

Nalani is a leader among Hawaii's legal service providers, and a staunch and effective advocate for the delivery of critically needed legal services for the unserved and underserved populations throughout the

State. Her expertise is recognized nationally as she is a regular speaker at the national Equal Justice Conference.

The Tax Commission will be well-served to have an individual who is familiar with Hawaii's low and moderate income families and individuals. Nalani long-term service as an advocate on behalf of these constituencies, including a term as a Legal Aid attorney on Molokai, makes her well-suited to this Commission.

Thank you for the opportunity to offer comments in **STRONG SUPPORT** of the nomination of Michelle Nalani Fujimori Kaina.