

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
P.O. BOX 259
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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 874
For Consideration and Confirmation to the Tax Review Commission, Gubernatorial Nominee,
VAUGHN COOK
for a Term to Expire June 30, 2019

The Department of Taxation (Department) supports the nomination of Vaughn G.T. Cook to the Tax Review Commission (Commission). Mr. Cook is a qualified candidate to serve on the Commission and encourages this Committee to confirm his nomination.

Mr. Cook earned a Bachelor of Science degree in accounting from Santa Clara University, a Juris Doctor degree from the University of Utah, College of Law, and an LL.M. degree in taxation from the University of Washington, School of Law. Mr. Cook is a partner at Torkildson Katz Moore Hetherington Harris's Hawaii Island office. His practice includes taxation law, general business/commercial law, immigration, and administrative licensing law statewide. Mr. Cook has been invited to speak on topics including taxation, immigration, nonprofit and corporate issues. Prior to joining the law firm, Mr. Cook was a tax manager with Deloitte & Touche, where he represented high net-worth individuals, closely-held businesses, and multinational corporations.

Mr. Cook is active in the tax community and is a member of the Hawaii and the Washington State Bar Associations. He is a certified public accountant licensed in Hawaii and a member of the Hawaii Society of Certified Public Accountants and the Hawaii Association of Public Accountants. He previously served as the President of the Hawaii County Bar Association and the President of the Hawaii Island Chamber of Commerce. Currently, he serves as the treasurer of the Hawaii Shima Fukuoka Kenjinkai, and a director of VASH Hawaii Island.

The Department believes that Mr. Cook's extensive tax experience 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 Mr. Cook's nomination and respectfully requests the Senate's favorable confirmation.



Hawai'i Island Chamber of Commerce

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Executive Officer
Miles Yoshioka

April 15, 2016

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Craig Takamine
Toby Taniguchi
Misti Tyrin
Carol VanCamp

Senate Ways and Means Committee
Jill N. Tokuda, Chair
Donovan M. Dela Cruz, Vice Chair
Committee Members

Regarding: GM873, Support for the nomination of Vaughn G.T. Cook to the Tax Review Commission

Aloha Chair Tokuda, Vice Chair Dela Cruz and members of the committee,

The Hawai'i Island Chamber of Commerce (HICC) appreciates this opportunity to provide testimony supporting the nomination of Vaughn G. T. Cook to the Tax Review Commission. The Hawaii Island Chamber of Commerce has been a part of our island's business community for 120 years. Our membership includes nearly 300 businesses, professionals, and university students and represents almost 700 individuals.

Mr. Cook had served on the Chamber's Board of Directors from 2007- 2015, during which he served as president in 2012-2013. He currently serves on our organization's Government Affairs Committee where he is often called upon to provide sound, insightful opinions on various matters. He is recognized by the other committee and board members for his extensive knowledge of taxation and employment law, and is highly respected for his fairness and integrity.

Vaughn is a person of great honesty and humility, and one who looks for what is best for our island community. We are pleased to offer him our support.

Sincerely,

Miles Yoshioka, Executive Officer

N I W A O
— & —
R O B E R T S

Certified Public Accountants, A Professional Corporation

Before the Senate Committee on Ways and Means

**Tuesday, April 19, 2016 at 9:00 a.m.
Conference Room 211**

**Re: Support for GM874 Relating to the Appointment of
Vaughn G. T. Cook to the Tax Review Commission**

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

We are Certified Public Accountants (CPAs), practicing public accounting on Maui and principals of the firm Niwao & Roberts, CPAs, a P. C. We have known Mr. Vaughn Cook for a number of years, and we strongly support GM874 and his appointment to the Tax Review Commission.

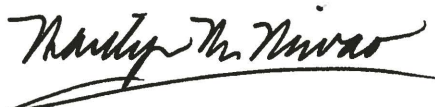
Mr. Cook will bring outstanding credentials to the Tax Review Commission. His combination of a Bachelor's degree in Accounting, a J.D. law degree, and a LL.M degree in taxation are uncommon in Hawaii. Moreover, we know firsthand that Mr. Cook continues to build his knowledge and to stay abreast of current developments in the field of taxation by regularly attending the prestigious annual week-long New York University School of Professional Studies Institute on Federal Taxation on the mainland.

Mr. Cook's work experience is equally exceptional. After rising to the position of tax manager at an international accounting firm, Mr. Cook switched to the full-time practice of law and now holds the position of director at a prominent Hawaii law firm. The breadth and quality of his work experience will make him invaluable to the work of the Tax Review Commission.

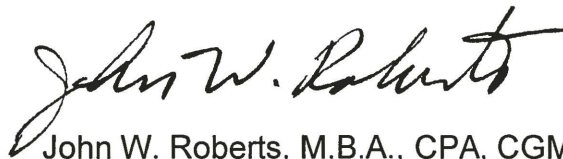
We believe that Mr. Cook has the education, work experience, and commitment to be a strong asset to the Tax Review Commission, and urge you to support GM874 and his appointment.

Thank you for your consideration.

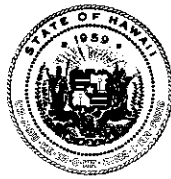
Respectfully submitted,



Marilyn M. Niwao, M.S.P.H, J.D., CPA, CGMA



John W. Roberts, M.B.A., CPA, CGMA



HOUSE OF REPRESENTATIVES

STATE OF HAWAII
STATE CAPITOL
HONOLULU, HAWAII 96813

April 15, 2016

Testimony of Rep. Clift Tsuji
Before the Senate Committee on Ways and Means
Tuesday, April 19, 2016, 9:00 a.m. State Capitol, Room 211
RE: GM874

Aloha Chair Tokuda and Committee Members:

Please accept my support for Mr. Vaughn G.T. Cook's nomination to the Tax Review Commission. With his educational background and professional history, I believe Mr. Cook is someone who will bring significant benefit to this Commission.

Mr. Cook's parents and I are friends, and I saw the nominee excel in his youth. He pursued a very rigorous academic path, and his education includes a *Juris Doctorate* from the University of Utah College of Law, and a Master of Laws (LL.M.) in Taxation from the University of Washington School of Law. After graduation, he was employed with Deloitte & Touche as a tax manager. Currently, Mr. Cook is a director at the Hawaii Island office of Torkildson, Katz, Moore, Hetherington & Harris, and his practice includes taxation law, with concentrations in international taxation and corporate taxation.

Mr. Cook's community involvement includes volunteerism with the Hawaii County Bar Association, Hawaii Island Chamber of Commerce, and the Visitor Aloha Society of Hawaii- Hawaii Island.

With an appointment to the Tax Review Commission, Mr. Cook will bring a very relevant perspective for policy making and improvements. He expressed his desire to help the broader community by reviewing Hawaii's tax system. The prospect of what he would accomplish serving on this Commission has merit. I humbly ask that you give positive consideration to Mr. Cook's nomination.

Sincerely,

A handwritten signature in black ink, appearing to read "Clift Tsuji", with a long horizontal flourish extending to the right.

CLIFT TSUJI

Representative Clift Tsuji

District 2: Keaukaha; parts of Hilo, Panaewa and Waiakea

State Capitol, Room 402 Honolulu, HI 96813

Phone: 586-8480 Toll-free from Hawaii Island 974-4000, ext. 68480 Fax: 586-8484

Email: reptsuji@capitol.hawaii.gov

Handwritten signature or scribble.

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: mizunob001@hawaii.rr.com
Subject: Submitted testimony for GM874 on Apr 19, 2016 09:00AM
Date: Thursday, April 14, 2016 1:12:30 PM

GM874

Submitted on: 4/14/2016

Testimony for WAM on Apr 19, 2016 09:00AM in Conference Room 211

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------------|---------------------|---------------------------|---------------------------|
| Barry Mizuno | Individual | Support | No |

Comments: Please confirm Mr. Vaughn Cook to the Tax Review Commission. I have known Vaughn for many years and find him to be hard working, honest, and one with great integrity. He will serve the people well. It would be difficult to find another individual as qualified as Mr. Cook on the Big Island.

Please note that testimony submitted less than 24 hours prior to the hearing, 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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Taketa, Iwata, Hara & Associates, LLC

Certified Public Accountants & Consultants
101 Aupuni Street, Suite 139
Hilo, Hawaii 96720-4260

April 15, 2016

The Honorable Senator Jill Tokuda
28th Legislature, 2016
Hawaii State Capitol, Room 211
Honolulu, HI 96813

Dear Senator Tokuda,

Re: Vaughn G. T. Cook - Tax Review Commission

Dear Senator Tokuda,

I am writing to you in support of Vaughn Cook's appointment to the Tax Review Commission.

I've had the pleasure of knowing Mr. Cook for over fifteen years. Vaughn will add great value to the Tax Review Commission with his extensive experience as a practicing attorney representing individuals and businesses in Hawaii with tax issues. He is acutely aware of the State's challenges in establishing a fair and efficient tax system that is easy to understand and administer.

Mr. Cook served as President of the Hawaii County Bar Association and the Hawaii Island Chamber of Commerce. Vaughn is intelligent, analytical and willing to listen to all points of view before deciding on an issue.

Mr. Cook has the knowledge and foresight to carry out the Commission's charge of evaluating the State's tax structure and recommend revenue and tax policies to ensure an equitable and efficient tax system. I believe he will be a great addition to the Commission.

Sincerely,

A handwritten signature in black ink that reads 'Gregg M. Taketa'.

Gregg M. Taketa

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 874, Gubernatorial Nominee, Vaughn Cook,
For the Tax Review Commission

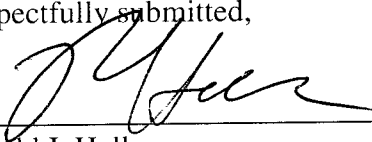
**Tuesday, April 19, 2016 at 9:00 a.m.
State Capitol, Conference Room 211**

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

I support the nomination of Vaughn Cook to the Tax Review Commission of the State of Hawai'i, and ask you to confirm his appointment. He has demonstrated his commitment to public service as a volunteer officer of the Hawaii County Bar Association and the Hawaii Island Chamber of Commerce, and has been recognized by Volunteer Legal Services Hawaii and the Hawaii County Council for outstanding volunteer service.

As a tax professional, with substantial experience, he is well qualified to serve on the Tax Review Commission. He is both a licensed CPA and an active practicing attorney, with experience representing and advising taxpayers ranging from individuals to multi-national corporations.

Respectfully submitted,



Ronald I. Heller

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: rterry@hawaii.rr.com
Subject: Submitted testimony for GM874 on Apr 19, 2016 09:00AM
Date: Friday, April 15, 2016 11:14:40 AM

GM874

Submitted on: 4/15/2016

Testimony for WAM on Apr 19, 2016 09:00AM in Conference Room 211

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------------|---------------------|---------------------------|---------------------------|
| Ron Terry | Individual | Support | No |

Comments: I strongly support of Vaughn Cook to the Tax Review Commission. Mr. Cook has been a valued member of the Chamber of Commerce, where he served as the President and head of various committees. He is an exceedingly fair, honest, intelligent, thoughtful and hard-working person who would be a blessing to any organization. His knowledge of tax, employment law, and businesses workings will greatly strengthen the commission.

Please note that testimony submitted less than 24 hours prior to the hearing, 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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