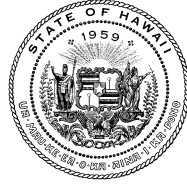


DAVID Y. IGE
GOVERNOR

SHAN TSUTSUI
LT. GOVERNOR



STATE OF HAWAII
DEPARTMENT OF TAXATION
P.O. BOX 259
HONOLULU, HAWAII 96809
PHONE NO: (808) 587-1540
FAX NO: (808) 587-1560

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 875
For Consideration and Confirmation to the Tax Review Commission, Gubernatorial Nominee,
COLLEEN TAKAMURA
for a Term to Expire June 30, 2019

The Department of Taxation (Department) supports the nomination of Colleen M. Takamura to the Tax Review Commission (Commission). Ms. Takamura is a qualified candidate to serve on the Commission and encourages this Committee to confirm her nomination.

Ms. Takamura earned a Bachelor of Science degree in accounting from University of Denver, a Master's degree in accounting from Ohio State University, and an extensive background in tax. She is a Certified Public Accountant with over 27 years of public and private accounting experience and for the past 20 years has been a Manager at Niwao & Roberts, C.P.A's, A.P.C., where she supervises staff and reviews their work, including individual, business, fiduciary, estate and nonprofit tax returns, tax projects, audits, review and compilations.

Ms. Takamura is a member of the Hawaii Association of Public Accountants, and the President of its Maui Chapter. She is also active in the community and has served as the Baldwin High School 2014 Project Graduation Treasurer, financial assistant for the Baldwin High School girls softball, assistant for various Maui girls softball teams, and the Maui Okinawa Kenjiin Kai Treasurer.

The Department believes that Ms. Takamura'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 Ms. Takamura's nomination and respectfully requests the Senate's favorable confirmation.



Hawaii Association of Public Accountants

P.O. Box 61043
Honolulu, HI 96839

Before the Senate Committee on Ways and Means
Tuesday, April 19, 2016 at 9:00 a.m.
Conference Room 211

Re: GM 875 – Strong Support of Colleen Takamura, M.Acc., CPA to the Tax Review Commission

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

**The Hawaii Association of Public Accountants (HAPA) STRONGLY SUPPORTS
GM 875 and the confirmation of Colleen Takamura, M.Acc., CPA to the Tax Review
Commission.** HAPA is a statewide organization consisting primarily of small to mid-sized
Hawaii CPA firm owners and managers located throughout Hawaii.

I am the current State President of HAPA, and I have known Colleen Takamura for over 12 years while serving with her on the HAPA Board. Colleen has served and continues to serve as a State Vice President of the Hawaii Association of Public Accountants, and she is also Maui Chapter President. Colleen is intelligent and analytical, and with her many years in public accounting, is very knowledgeable of the Hawaii tax laws and rules. In addition, Colleen serves as Hawaii State Director of the National Society of Accountants, which is known for its representation of tax practitioners nationwide.

Colleen has strong academic credentials, graduating with a Master's degree in Accounting from Ohio State University and a Bachelor's degree in Accounting from the University of Denver. She continues to keep up with current tax and accounting developments by taking over 65 hours of continuing education seminars each year, which include seminars on Hawaii State taxes.

Colleen has over 33 years of public accounting experience, performing audit, tax, and business consulting for a broad range of clients and in a number of industries. As manager of Niwao & Roberts, CPAs, a P.C., a Maui CPA firm, she advises a number of individuals and businesses on tax laws, and manages tax compliance for clients of the firm.

The Hawaii Association of Public Accountants strongly supports GM 875 and respectfully asks you to confirm Colleen Takamura to the Hawaii Tax Review Commission. Thank you.

Respectively submitted,

Eric Matsuda, CPA

HAPA State President

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 GM875 Relating to the Appointment of
Colleen M. Takamura, M.Acc., CPA 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 Ms. Colleen Takamura, M.Acc., CPA personally and professionally for decades, and we strongly support GM875 and her appointment to the Tax Review Commission based her knowledge, experience, analytical abilities, and integrity.

Beyond her excellent formal education in taxes and accounting obtained while studying at two prominent universities for her Bachelor's and Master's degrees in Accounting, Ms. Takamura has a broad range of practical experience providing tax and attestation services to a variety of industries and Hawaii businesses, both big and small. From retirees on modest fixed incomes to high-tech software companies to large general contractors and real estate developers, she has helped clients comply with tax laws and regulations for decades. From this firsthand experience, Ms. Takamura knows where the problem areas are in the State of Hawaii's tax policies and administration, and she will bring to the Commission ideas for improving the efficiency and equity of Hawaii's tax system.

As President of the Maui Chapter of the Hawaii Association of Public Accountants and as State Director for the National Society of Accountants, Ms. Takamura is highly regarded in her profession for her integrity and selfless service. In addition, she is a focal point for professional tax preparers to pass on problems they observe in Hawaii's tax system. This wealth of contacts will act as a force multiplier for information to the benefit of the work of the Tax Review Commission.

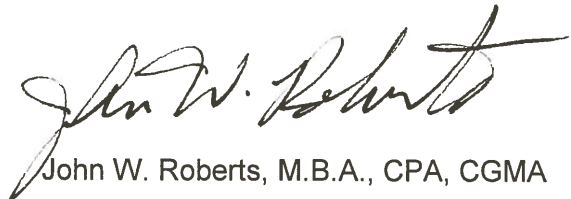
We believe that Ms. Takamura would be a strong asset to the Tax Review Commission, and urge you to support GM875 and her appointment.

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

PACIFIC PILE & CRANE, INC.

P.O. Box 7, Kahului, HI 96733 Phone: (808) 242-4782 Fax: (808) 244-1992 email: jeffk@ppcmaui.com

April 15, 2016

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

Dear Chairperson Tokuda and Committee Members,

I am writing in support of the Measure MEA GM-875 and the nomination of Colleen Takamura, CPA, to the Hawaii Tax Review Commission.

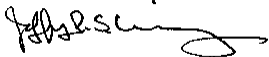
I am the President of Pacific Pile & Crane,, Inc. a crane service and general contractor, located on the island of Maui. I have known Colleen for about thirty years and she has been our accountant since the start of our company in 1999.

Colleen is well versed in tax law and she understands firsthand the challenges facing small business and individual taxpayers like myself in Hawaii's very tough economic environment. We have very special challenges in sustaining our economy, being a small state in in one of the most remote geographical locations. In addition, the economy on Oahu is very different from that of the neighbor islands. Colleen is very aware of the need for tax legislation that generates revenues but allows small business and taxpayers to survive in our unique economic climate.

She has excellent analytical skills and an outstanding background of knowledge and service in her field. I know she will be an asset to the Hawaii Tax Revenue Commission.

Sincerely,

Pacific Pile & Crane, Inc.



Jeffrey P. S. Kunishige, President

April 15, 2016

Senate Ways and Means Committee

GM875

Confirmation Appointment of Colleen Takamura
Tax Review Commission

I support the nomination and confirmation of Colleen Takamura to the Tax Review Commission. [GM875]

My name is Gilbert Matsumoto, I have been a Certified Public Accountant (CPA), State of Hawaii since April 1971, with my own private accounting practice, The Matsumoto Group CPA, Inc and have know Colleen Takamura for over 10 years.

Ms. Takamura is a licensed CPA, State of Hawaii and I have served with her on the Board of Directors of the Hawaii Association of Public Accountants. She has served in many positions of leadership and is knowledgeable, competent and very much qualified to serve on the Tax Review Commission.

With her knowledge and experience in accounting and auditing she will add value and be a valuable addition to the Tax Review Commission.

Yours truly,

Gilbert Matsumoto
Certified Public Accountant



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: Colleen Takamura - Tax Review Commission

Dear Senator Tokuda,

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

Colleen will add great value to the Tax Review Commission with her extensive experience as a practicing certified public accountant representing individuals, organizations and businesses in Hawaii. She is acutely aware of the State's challenges in establishing a fair and efficient tax system that is easy to understand and administer.

Ms. Takamura and I served together on various boards of the Hawaii Association of Public Accountants over the past twenty years. Colleen is intelligent, analytical and willing to listen to all points of view before deciding on an issue. She always considered the best interests of the members of our organization and our profession during our deliberations.

Ms. Takamura 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 am confident that she will be a great addition to the Commission.

Sincerely,

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

Gregg M. Taketa

From: Tyandordeb@aol.com
To: [WAM Testimony](#)
Subject: Testimony for GM875 - Public Hearing on 04-19-16 at 9:00AM
Date: Friday, April 15, 2016 12:31:54 PM

To: Members of the Ways and Means Committee of the Senate

This Testimony is being submitted in support of consideration and confirmation of COLLEEN TAKAMURA to the Tax Review Commission.

We are Ty and Debra Yoshimi. We have known and worked with COLLEEN TAKAMURA for many, many years, on Maui. Initially Debra Yoshimi worked with Colleen at Ige Construction, while Colleen worked at both the construction company and as a Certified Public Accountant. During their tenure there Colleen helped guide the construction company with the establishment and maintaining their accounting systems.

I, Ty Yoshimi, worked at the County of Maui in various capacities; as Deputy Finance Director and as Accounting System Administrator (accounting division head). I worked directly with Colleen when she was one of the Auditors for the County, Her professionalism and knowledge of the accounting was beyond reproach.

We, therefore believe COLLEEN TAKAMURA'S wisdom and expertise would greatly benefit the Tax Review Commission. and urge that your committee confirm her to the Tax Review Committee.

Ty & Debra Yoshimi
600 Queen Street #3706
Honolulu, HI 96813
[moved from Maui to Honolulu in Dec 2015]

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: wtylau@gmail.com
Subject: Submitted testimony for GM875 on Apr 19, 2016 09:00AM
Date: Saturday, April 16, 2016 9:04:18 AM

GM875

Submitted on: 4/16/2016

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

Submitted By	Organization	Testifier Position	Present at Hearing
Walter T Y Lau	Individual	Support	No

Comments: I am writing in support of GM875 for Colleen M Takamura to serve on the State of Hawaii Tax Commission. I have known Colleen Takamura for over 30 years and have served with her on many capacities with the Hawaii Association of Public Accountants. I have found her to be very knowledgeable in matters relating to taxation and related fields. She is very straightforward with her opinions and her integrity is unquestionable. I fully support her nomination to the State of Hawaii Tax Commission. Water T Y Lau - retired PA and former member of the Hawaii Board of Accountancy 2308 Liloa Rise - Honolulu Hi 96822 - Phone 808-216-1128

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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