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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 876
For Consideration and Confirmation to the Tax Review Commission, Gubernatorial Nominee,
JOHN KNOX
for a Term to Expire June 30, 2019

The Department of Taxation (Department) supports the nomination of John M. Knox, Ph.D. to the Tax Review Commission (Commission). Dr. Knox is a qualified candidate to serve on the Commission and encourages this Committee to confirm his nomination.

Dr. Knox earned a Bachelor of Arts degree in speech from the University of Michigan, a Master of Arts degree in social psychology and a Ph.D. in psychology from University of Hawaii. Dr. Knox has over 35 years of experience in social, economic, and community research. His work involved public policy research and issues related to economic and land use development. Dr. Knox formed and presided over Community Resources, Inc., Hawaii's first full-service socio-economic impact consulting organization.

Dr. Knox' commitment to community service has been extensive with organizations, including the Hawaii Economic Association, Urban Land Institute, Hawaii Council for Economic Education, Lambda Alpha International, Hawaii-Pacific Evaluation Association, and American Planning Association. Dr. Knox also served as the writer/researcher for the 2012-2013 Commission.

The Department believes that Dr. Kox's extensive research skill and vast 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 Dr. Knox's nomination and respectfully requests the Senate's favorable confirmation.

Statement of
Randall Y. Iwase

before the
SENATE COMMITTEE ON WAYS AND MEANS

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

in consideration of

**GM 876 Submitting for Consideration and Confirmation
to the Land Use Commission,
Gubernatorial Nominee, John Knox,
for a Term to Expire 06-30-2019.**

Chair Tokuno, Vice Chair Dela Cruz, and Members of the Committee on Ways and Means.

I respectfully urge your **support** for the confirmation of **John Knox** to serve on the Tax Review Commission.

The 2010-12 Tax Review Commission – which I chaired – contracted with Dr. Knox to serve as its writer/researcher. He worked well with staff and commissioners, and did an outstanding job in contributing to the final TRC report.

Dr. Knox has been active in many community and professional organizations, including the Hawai'i Economic Assn. and the Hawai'i Council for Economic Education. He has the ability to understand and offer insights into a wide range of policy issues. Over the years, he has worked with the DOT, HTA, OHA, DHHL, DBEDT, and several other agencies, sometimes on a pro bono basis

I **strongly support** the nomination of John Knox to the State Tax Review Commission.

Thank you for the opportunity to comment.


Randall Y. Iwase

Statement of
Jeanne Schultz Afuvai

before the
SENATE COMMITTEE ON WAYS AND MEANS

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

in consideration of

**GM 876 Submitting for Consideration and Confirmation
to the Tax Review Commission,
Gubernatorial Nominee, John Knox,
for a Term to Expire 06-30-2019.**

Chair Tokuda, Vice Chair Dela Cruz, and Members of the Committee on Ways and Means.

I respectfully urge your support for the confirmation of **John Knox** to serve on the Tax Review Commission.

I have known John Knox for over 25 years and he is an honorable person with great respect for Hawaii and the needs of Hawaii's residents. His integrity is unimpeachable and he brings credibility, knowledge and professionalism to every project he works on. He is a critical thinker and can tackle the most complex challenges.

John understands the issues of the Tax Review Commission due to his previous position as a writer and researcher for the 2010-2013 Tax Review Commission. He is fair-minded and extremely objective. He would be a great addition to the Commission.

I strongly support the nomination of John Knox to the State Tax Review Commission.

Thank you for the opportunity to comment.

Statement of
James E. Dannemiller

before the
SENATE COMMITTEE ON WAYS AND MEANS

April 19, 2016
9:00 a.m.
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in consideration of

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Chair Tokuno, Vice Chair Dela Cruz, and Members of the Committee on Ways and Means.

I respectfully urge your support for the confirmation of **John Knox** to serve on the Tax Review Commission.

I have known John since we attended the University of Hawai'i at Mānoa together in the 1970s. We worked together at the University and again at SMS Research. Our paths have crossed many times since then, as members of the same professional organizations and helping each other on various studies. John has been active in community affairs continuously since college and knows how Hawai'i works. His economic background will serve the Commission well, and his dedication to both sound mathematical analysis and the welfare of his fellow human beings will work in Hawai'i's favor.

I am not aware of any particular positions that John holds on tax issues. Rather, I have always known him to be an unbiased analyst who seeks best solutions from the facts. He's a lifelong student who will use this appointment to learn from current commission members and serve the people of Hawai'i.

I strongly support the nomination of John Knox to the State Tax Review Commission.

Thank you for the opportunity to comment.

Statement of
Christopher Grandy

before the
SENATE COMMITTEE ON WAYS AND MEANS

April 19, 2016
9:00 a.m.
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in consideration of

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for a Term to Expire 06-30-2019.**

Chair Tokuno, Vice Chair Dela Cruz, and Members of the Committee on Ways and Means.

I write to urge your **support** for the confirmation of **John Knox** to serve on the Tax Review Commission.

I have known John Knox for more than 20 years. We have served together as officers, and on the board, of the Hawaii Economic Association. In my experience, John is intelligent, responsible, and a careful, independent thinker. He would be a valuable addition to the Tax Review Commission. Indeed, I understand that he worked on the 2011-2013 Tax Review Commission report, so he is familiar with the process.

John is a well-respected consultant on social and economic issues in Hawaii, and he has built a career in this capacity working on a variety of public issues for the state. I am confident that he will bring his professionalism and passion to the work of the Commission.

I **strongly support** the nomination of John Knox to the State Tax Review Commission.

Thank you for this opportunity opportunity to comment.

Statement of
Peter K. Hanashiro

before the
SENATE COMMITTEE ON WAYS AND MEANS

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

in consideration of

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to the Land Use Commission,
Gubernatorial Nominee, John Knox,
for a Term to Expire 06-30-2019.**

Chair Tokuno, Vice Chair Dela Cruz, and Members of the Committee on Ways and Means.

I respectfully urge your **support** for the confirmation of **John Knox** to serve on the Tax Review Commission ("TRC").

I've personally know John for over 15 years and he is a man of high integrity with a sharp business acumen that will greatly benefit the TRC as they evaluate and provide recommendations on the State's tax structure, revenue systems and policy. I've seen John in action first hand as a former Board member of the Hawaii Council on Economic Education (HCEE) for which I serve as the Board Chairman. He is a very seasoned and articulate business professional with a deep understanding of economics, government and education.

John has obviously proven himself academically and professionally, but one of the things I really admire about him is his outgoing and friendly personality. He is a real likeable, pleasant guy, and great person to be around. It's nice to see someone so smart, have a well-rounded background and warm personality.

I **strongly support** the nomination of John Knox to the State Tax Review Commission.

Thank you for the opportunity to comment.